



INDEPENDENT STATE OF PAPUA NEW GUINEA  
No 26 of 1992  
AN ACT ENTITLED  
CUSTOMS TARIFF ACT 1990,

Being an Act relating to duties of Customs, to be incorporated and read as one with the *Customs Act* (Chapter 101).  
Made by the National Parliament to come into operation retrospectively on 1<sup>st</sup> January 2022.

PART 1. - PRELIMINARY.

1 INTERPRETATION.

In this Act, unless the contrary intention appears -

"Chapter" means a Chapter of a Section of Schedule 1;

"Column" means a column of a Schedule;

"dash" represents the symbol

"gas project" means the gas project as defined in Clause 1. of the Gas Agreement between the State, the Bank of Papua New Guinea and the Project Developers signed in Port Moresby on the 6th of June 2002;

"gas project imports" means imports by any of the companies defined as Gas Project Companies in Clause 1. of the Gas Agreement, or imports for the gas project pursuant to a written agreement between a Gas Project Company and a person engaged by a Gas Project Company for the purpose of importing or supplying goods to the project;

"heading" means a heading in Schedule in four or five digits;

"Interpretation Rules" means the general rules for the determination of Import Tariff Classification as specified in Section 8;

"Plantation Logs" means logs derived from forest plantations established artificially, either by afforestation on land which has not carried forest within living memory or by reforestation of land which carried forest before but where the indigenous species are replaced with a new species or genetic variety. Enrichment planting and other such silvicultural treatments of natural forests following selective logging do not qualify as forest plantations, "presented", in relation to goods, means imported into Papua New Guinea; "subject to variation on export price change" means subject to adjustment by the Minister under Section 5 (3); "Tariff Item" means eight digits in column 1;

"presented" in relation to goods, means imported into Papua New Guinea;

"subject to variation on export price change" means subject to adjustment by the Minister under Section 5(3);

"Tariff Item" means eight digits in Column 1

"this Act" includes the Regulations.

PART II - DUTIES OF CUSTOMS.

2 DUTIES OF CUSTOMS ON IMPORTS.

- (1) Subject to Subsection (2) and to this Act, duties of Customs, being import duties, are imposed, in accordance with this Part, on all goods imported into Papua New Guinea whether imported before, on or after the date of coming into operation of this Act and shall be charged, collected and paid accordingly.
- (2) Subsection (1) does not apply to goods imported into Papua New Guinea before the date of coming into operations of this Act, unless they are entered for home consumption on or after the date of coming into operation of the Act
- (3) Where for any reason, goods are entered for home consumption more than once, and the goods were first entered for home consumption before the date of coming into operation of this Act:
  - (a) the provisions of Section 79 of the Customs Act (Chapter 101) are deemed to refer to the first entry for home consumption; and
  - (b) the duty imposed on the goods by this Section is the duty that would have been applicable if this Act had not been enacted.

3 RATE OF IMPORT DUTY.

- (1) Subject to Subsection (3) the import duty in respect of imported goods is the rate of duty specified under the heading "Rate of Duty" in column 3 of Schedule 1 opposite the Tariff Item number and description of the goods.
- (2) Where the rate of import duty in column 3 of Schedule 1 is specified as "Free" opposite the description of goods, the rate of import duty on those goods is free.
- (3) Notwithstanding anything else in this Act, for -
  - (a) gas project imports of any prefabricated production or processing equipment used or required solely or substantially in or for the Gas project, including in particular such items falling under tariff items set out in the table below, the rate of import duty applicable from 1 January 2002 shall be 'free'

Tariff Item	Description of Goods
6810.91.00	Prefabricated structural components for building or civil engineering
7301.2	Angles, shapes and sections
7308.10.00	Bridges and bridge sections
7308.90.90	Other (structures)
7309.00.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300L, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment.

; and

- (b) all other Gas Project imports the rate of import duty applicable from 1st January 2002 shall be the rate shown under the heading "Duty Rate On and from 1 Jan 2006".

#### 4 DUTIES OF CUSTOMS ON EXPORTS.

Subject to the provisions of this Act, duties of Customs, being export duties, are imposed in accordance with this Part on all goods exported from Papua New Guinea and shall be charged, collected and paid on all such goods accordingly.

#### 5 RATE OF EXPORT DUTY.

- (1) The export duty in respect of goods entered for export out of Papua New Guinea is the rate of duty specified in Column 3 (headed "Rate") of Schedule 2 opposite the Tariff Item number and description of the goods.
- (2) Where no item in Schedule 2 applies to goods entered for export the rate of duty is free.
- (3) Where, in column 4 of Schedule 2, the rate of duty in respect of goods is marked "subject to variation on export price change", the Minister may adjust the rate of duty in respect of those goods by a percentage equal to the percentage of any change in the export price of such goods, provided that such adjustment in the rate of duty amounts to a change of at least K0.01 per taxable unit.

#### 6 PERCENTAGE RATE ON DUTY.

- (1) Where reference is made to a percentage in relation to a rate of duty, the reference shall be read as a reference to that percentage of the value of the goods
- (2) For the purpose of this Act, the value of any imported goods is the value for duty of the goods determined in accordance with Section 95 (1) of the *Customs Act* (Chapter 101).

#### 7 EXPORT VALUE

- (1) For the purpose of Schedule 2, the rate of export duty, in relation to goods entered for export out of Papua New Guinea, shall be determined according to the export value at the level of free on board (f.o.b.) which represents a satisfactory return for the exported goods that is, in all circumstances, the total price paid or payable by the buyer who intends to take delivery in the importing country.
- (2) For the purpose of this Act, the Minister may, by notice in the National Gazette, declare a value per unit of goods to be the value which shall be used for the purpose of calculating the export value of the goods subject to export duty under this Act.

### PART III. -DETERMINATION OF TARIFF CLASSIFICATION

#### 8 DETERMINATION OF TARIFF CLASSIFICATION

- (1) Goods are classified for the purpose of this Act in accordance with the Tariff Classification in Schedule 1.
- (2) The titles of Sections and Chapters incorporated in Schedule 1 are provided for ease of reference only and for all other purposes classification shall be determined according to the terms of headings and any relative Section and Chapter Notes and, provided further that such terms of headings or Notes do not otherwise require, according to the following rules:
  - (a) a reference in a term of heading to any goods shall be taken to include a reference to those goods incomplete or unfinished, provided that, as imported, the incomplete or unfinished goods have the essential character of the complete or finished goods, and shall also be taken to include a reference to those goods complete or finished or falling to be classified as complete or finished by virtue of this provision); imported unassembled or disassembled;
  - (b) a 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 and a 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;
  - (c) the classification of goods consisting of more than one material or substance shall be according to the provision contained in Paragraph (d);
  - (d) where, for any reason, goods are, prima facie, classifiable under two or more headings, classifications shall be effected as follows:-
    - (i) the heading which provides the most specific description shall be referred to other headings providing a more general description, but, where 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 goods in a set put up for retail sale, those heading 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;
    - (ii) mixtures, composite goods consisting of different materials or made up of different components, and goods put in sets for retail sale, which cannot be classified by reference to Subparagraph (i), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable;
    - (iii) when goods cannot be classified by reference to Subparagraphs (i) or (ii), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration;
  - (e) goods which cannot be classified in accordance with Paragraphs (a) to (d) inclusive shall be classified under the heading appropriate to the goods to which they are most akin;
  - (f) in addition to the provisions specified in Paragraphs (a) to (e) inclusive, the following provisions shall apply in respect of the goods referred to therein:
    - (i) camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers made of any material or substance (other than those made of precious metal, gold or silver or studded with pearls, diamonds or any other precious stones), specially shaped or fitted to contain a specific set of goods, suitable for long-term use and imported in equal quantity with the goods for which they are intended, shall be classified with such goods when of a kind normally sold therewith, but this criterion does not apply to containers which give the whole its essential character; and;
    - (ii) subject to the provisions of Subparagraph (i), packing materials and packing containers imported with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods, but this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use, and the containers which are used by shipping companies for the carriage of cargo in accordance with the "CONTAINERS CONVENTION" shall not be considered as part of the goods;
  - (g) the classification of imported goods referred to in the subheadings shall be determined according to the terms of those subheadings and any related Section or Chapter Notes and, mutatis-mutandis, to the above provisions, on the understanding that only subheadings at the same level are comparable and for the purposes of this Subsection the relative Section and Chapter Notes also apply, unless the context otherwise requires.

PART IV. -EXEMPTION FROM AND REDUCTION OF IMPORT OF DUTY

**9 EXEMPTION FROM AND REDUCTION OF IMPORT DUTY**

- (1) The Head of State, acting on advice, may by notice in the National Gazette
- (a) exempt from import duty any goods other than goods imported in relation to a commercial project otherwise subject to import duty under this Act; or
  - (b) substitute a reduced rate of import duty in respect of any goods subject to import duty under this Act for that specified in Schedule 1 in respect of those goods.
- (2) An exemption from or a reduced rate of import duty under Subsection (1)
- (a) may relate to
    - (i) any class of goods; or
    - (ii) any goods or class of goods imported for a purpose specified in the notice; and
  - (b) may further be subject to compliance with any conditions as are specified in the notice; and
  - (c) shall continue in force for such period as is specified in the notice or until the revocation of such notice by a subsequent notice.
- (3) For the purpose of Subsection (1) (a) "commercial project" means a project intended to be operated so as to make a profit.

PART V -PROHIBITED IMPORTS AND EXPORTS.

**11 PROHIBITED IMPORTS.**

Subject to the provisions contained in the Customs (Prohibited Imports) Regulation, where import duty payable under Section 2 has not been paid on any goods, these goods are prohibited imports within the meaning of the *Customs Act* (Chapter 101).

**12 PROHIBITED EXPORTS.**

Subject to the provisions contained in the Customs (Prohibited Exports) Regulation, Export (Desiccated Coconut Regulation), Export (Fish) Regulation and the Exports (Control and Valuation) Act (Chapter 108), where export duty payable under Section 4 has not been paid on any goods, those goods are a prohibited export within the meaning of the Customs Act (Chapter 101).

PART VI. -REPEAL AND SAVING.

**13 REPEAL.**

The Acts specified in Schedule 3 are repealed.

**14 SAVING.**

- (1) In this section, "the repealed Act" means the Acts specified in Schedule 3.
- (2) All import and export duties of Customs chargeable, collectable and payable under the repealed Acts which, at the date of coming into operation of this Act, had not been charged, collected, and paid, shall, notwithstanding the coming into operation of this Act, in so far as not charged, collected and paid continue to be chargeable, collectable, and payable.

PART VII. -MISCELLANEOUS.

**15 REGULATIONS.**

The Head of State, acting on advice, may make Regulations not inconsistent with this Act, prescribing all matters that are required or permitted to be prescribed or that are necessary or convenient to be prescribed for carrying out or giving effect to this Act, and in particular for prescribing penalties of fines not exceeding K1,000.00 for offences in violation of the regulations.

## GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

- 1 The title of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
- 2
  - (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or 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.
- 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.
- 4 Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
- 5 In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
  - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, 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. The Rule does not, however, apply to containers, which give the whole its essential character.
  - (b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use.
- 6 For legal purposes, the classification of goods in the 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 the Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.



# ABBREVIATIONS AND SYMBOLS

AC	alternating current
ASTM	American Society for Testing Materials
Bq	becquerel
°C	degree(s) Celsius
cc	Cylinder Capacity
cg	centigram(s)
cm	centimetre(s)
cm <sup>2</sup>	square centimetre(s)
cm <sup>3</sup>	cubic centimetre(s)
cN	centinewton(s)
ct.	carat
DC	direct current
S	gram(s)
g.v.w	gross vehicle weight
Hz	hertz
IR	infra-red
K	kina
kcal	kilocalorie(s)
kg	kilogram(s)
kgf	kilogram force
kN	kilonewton(s)
kPa	kilopascal(s)
kV	kilovolt(s)
kVA	Kilovolt(s) - ampere(s)
kvar	Kilovolt(s) - ampere(s) - reactive
kW	kilowatt(s)
l or lt.	litre(s)
m	metre(s)
m-	meta-
m <sup>2</sup> or Sq.m	square metre(s)
m <sup>3</sup>	cubic metre(s)
mg	milligram(s)
mj	measuring joule
mm	millimetre(s)
mN	millinewton(s)
MPa	megapascal(s)
N	newton(s)
No.	Number
o-	ortho-
p-	para-
P&R	Prohibitions and Restrictions
pr	pair(s)
Qr	Quarantine
t	toea
UV	ultra-violet
V	volt(s)
vol.	volume
vol. of ale.	volume of alcohol
%	percent
x°	x degree(s)

## EXAMPLES

1500 g/m <sup>2</sup>	means one thousand five hundred grams per square metre
15 °C	means fifteen degrees Celsius

**CUSTOMS TARIFF  
TABLE OF CONTENTS**

**SECTION I  
LIVE ANIMALS; ANIMAL PRODUCTS**

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

**SECTION II  
VEGETABLE PRODUCTS**

Section Note.

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

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

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

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

Section Note.

- 16 Preparations of meat, of fish, crustaceans, molluscs or other aquatic invertebrates, or of insects.
- 17 Sugars and sugar confectionery.
- 18 Cocoa and cocoa preparations.
- 19 Preparations of cereals, flour, starch or milk; pastrycooks' products.
- 20 Preparations of vegetables, fruit, nuts or other parts of plants.
- 21 Miscellaneous edible preparations.
- 22 Beverages, spirits and vinegar.
- 23 Residues and waste from the food industries; prepared animal fodder.
- 24 Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

**SECTION V  
MINERAL PRODUCTS**

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

**SECTION VI  
PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES**

Section Notes.

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

**SECTION VII  
PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF**

Section Notes.

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

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

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

#### SECTION IX

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

- 44 Wood and articles of wood; wood charcoal.
- 45 Cork and articles of cork.
- 46 Manufactures of straw; of esparto or of other plaiting materials; basket ware and wickerwork.

#### SECTION X

##### **PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF**

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

#### SECTION XI

##### **TEXTILES AND TEXTILE ARTICLES**

Section Notes.

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

#### SECTION XII

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

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

#### SECTION XIII

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

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

#### SECTION XIV

##### **NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN**

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

#### SECTION XV

##### **BASE METALS AND ARTICLES OF BASE METAL**

Section Notes.

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

#### SECTION XVI

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

Section Notes.

- 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.
- 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.

#### SECTION XVII

##### **VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT**

Section Notes.

- 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 signaling equipment of all kinds.
- 87 Vehicles other than railway or tramway rolling stock, and parts and accessories thereof.
- 88 Aircraft, spacecraft, and parts thereof.
- 89 Ships, boats and floating structures.

**SECTION XVIII**

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF**

- 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.
- 91 Clocks and watches and parts thereof.
- 92 Musical instruments; parts and accessories of such articles.

**SECTION XIX**

**ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

- 93 Arms and ammunition; parts and accessories thereof.

**SECTION XX**

**MISCELLANEOUS MANUFACTURED ARTICLES**

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

**SECTION XXI**

**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

- 97 Works of art, collectors' pieces and antiques.

**SECTION XXI -A**

**PASSENGERS' BAGGAGE, SHIPS' STORES AND AIRCRAFT'S STORES**

- 98 Passengers' baggage, ships' stores and aircraft's stores.

**SECTION 1**  
**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 1**  
**LIVE ANIMALS**

**Note.**

1.- This Chapter covers all live animals except:

- (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;
- (b) Cultures of micro-organisms and other products of heading 30.02; and
- (c) Animals of heading 95.08.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>01.01</b>	<b>LIVE HORSES, ASSES, MULES AND HINNIES.</b>						
<b>0101.2</b>	<b>Horses:</b>						
0101.21.00	— Purebred breeding animals	Free	Free			No.	Qr.
0101.29.00	— Other	Free	Free			No.	Qr.
0101.30.00	— Asses	Free	Free			No.	Qr.
0101.90.00	— Other	Free	Free			No.	"
<b>01.02</b>	<b>LIVE BOVINE ANIMALS.</b>						
<b>0102.2</b>	<b>Cattle:</b>						
0102.21.00	— Purebred breeding animals	Free	Free			No.	"
0102.29.00	— Other	Free	Free			No.	"
<b>0102.3</b>	<b>Buffalo</b>						
0102.31.00	— Purebred breeding animals	Free	Free			No.	"
0102.39.00	— Other	Free	Free			No.	"
0102.90.00	— Other	Free	Free			No.	"
<b>01.03</b>	<b>LIVE SWINE (PIGS).</b>						
0103.10.00	— Purebred breeding swine (pigs)	Free	Free			No.	"
<b>0103.9</b>	<b>Other:</b>						
0103.91.00	— Weighing less than 50 kg	Free	Free			No.	"
0103.92.00	— Weighing 50kg or more	Free	Free			No.	"
<b>01.04</b>	<b>LIVE SHEEP AND GOATS.</b>						
0104.10.00	— Sheep	Free	Free			No.	Qr.
0104.20.00	— Goats	Free	Free			No.	Qr.
<b>01.05</b>	<b>LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES GALLUS DOMESTICUS TURKEYS AND GUINEA FOWLS.</b>						
<b>0105.1</b>	<b>Weighing not more than 185g:</b>						
0105.11.00	— Fowls of the species Gallus domesticus	Free	Free			Kg	Qr
0105.12.00	— Turkeys	Free	Free			Kg	Qr
0105.13.00	— Ducks	Free	Free			Kg	Qr
0105.14.00	— Geese	Free	Free			Kg	Qr
0105.15.00	— Guinea fowls	Free	Free			Kg	Qr
<b>0105.9</b>	<b>Other:</b>						
0105.94.00	— Fowls of the species Gallus domesticus	Free	Free			kg	Qr
0105.99.00	— Other	Free	Free			Kg	Qr
<b>01.06</b>	<b>OTHER LIVE ANIMALS</b>						
<b>0106.1</b>	<b>Mammals:</b>						
0106.11.00	— Primates	Free	Free			No.	Qr.
0106.12.00	— Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	Free	Free			No.	Qr.
0106.13.00	— Camels and other camelids (Camelidae)	Free	Free			No.	Qr.
0106.14.00	— Rabbits and hares	Free	Free			No.	Qr.
0106.19.00	— Other	Free	Free			No.	Qr.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
0106.20.00	-- Reptiles (including snakes and turtles)	Free	Free			No.	Qr.
0106.3	- Birds:						
0106.31.00	-- Birds of prey	Free	Free			No.	Qr.
0106.32.00	-- Psittaciformes (including parrots, parakeets, macaws and	Free	Free			No.	Qr.
0106.33.00	-- Ostriches; emus ( <i>Dromaius novaehollandiae</i> )	Free	Free			No.	Qr.
0106.39.00	-- Other	Free	Free			No.	Qr.
0106.4	- Insects:						
0106.41	-- Bees						
0106.41.10	--- Bees (whether or not in traveling boxes or cages or hives)	Free	Free			No.	Qr.
0106.41.90	--- Other	Free	Free			No.	Qr.
0106.49.00	-- Other	Free	Free			No.	Qr.
0106.90.00	- Other	Free	Free			No.	Qr.

**CHAPTER 2**  
**MEAT AND EDIBLE MEAT OFFAL**

**Note.**

1.- This Chapter does not cover:

- (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) Edible, non-living insects (heading 04.10);
- (c) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
- (d) Animal fat, other than products of heading 02.09 (Chapter 15).

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>02.01</b>	<b>MEAT OF BOVINE ANIMALS, FRESH OR CHILLED.</b>						
0201.10.00	- Carcasses and half carcasses	10%	12.5%			Kg	P&R
0201.20.00	- Other cuts with bone in	10%	12.5%			Kg	P&R
0201.30.00	- Boneless	10%	15%			Kg	P&R
<b>02.02</b>	<b>MEAT OF BOVINE ANIMALS, FROZEN.</b>						
0202.10.00	- Carcasses and halfcarcasses	10%	12.5%			Kg	P&R
0202.20.00	- Other cuts with bone in	10%	12.5%			Kg	P&R
<b>0202.3</b>	<b>Boneless:</b>						
0202.30.10	--- Boneless used for manufacturing	Free	Free			Kg	P&R
0202.30.90	--- Other	10%	15%			Kg	P&R
<b>02.03</b>	<b>MEAT OF SWINE (PIG), FRESH, CHILLED OR FROZEN.</b>						
<b>0203.1</b>	<b>Fresh or chilled:</b>						
0203.11.00	- Carcasses and halfcarcasses	10%	12.5%			Kg	P&R
0203.12.00	- Hams, shoulders and cuts thereof, with bone in	10%	15%			Kg	P&R
0203.19.00	- Other	10%	15%			Kg	P&R
<b>0203.2</b>	<b>Frozen:</b>						
0203.21.00	- Carcasses and halfcarcasses	10%	12.5%			Kg	P&R
0203.22.00	- Hams, shoulders and cuts thereof with bone in	10%	20%			Kg	P&R
0203.29.10	--- Boneless meat for manufacturing	20%	Free			Kg	P&R
0203.29.90	--- Other	20%	15%			Kg	P&R
<b>02.04</b>	<b>MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN.</b>						
0204.10.00	- Carcasses and halfcarcasses of lamb, fresh or chilled	Free	Free			Kg	P&R
<b>0204.2</b>	<b>Other meat of sheep, fresh or chilled:</b>						
0204.21.00	- Carcasses and halfcarcasses	Free	Free			Kg	P&R
0204.22.00	- Other cuts with bone in	Free	Free			Kg	P&R
0204.23.00	- Boneless	Free	Free			Kg	P&R
0204.30.00	- Carcasses and halfcarcasses of lamb, frozen	Free	Free			Kg	P&R
<b>0204.4</b>	<b>Other meat of sheep, frozen:</b>						
0204.41.00	- Carcasses and halfcarcasses	Free	Free			Kg	P&R
0204.42.00	- Other cuts with bone in	Free	Free			Kg	P&R
0204.43.00	- Boneless	Free	Free			Kg	P&R
0204.50.00	- Meat of goats	Free	Free			Kg	P&R
<b>0205.00.00</b>	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	<b>P&amp;R</b>
<b>02.06</b>	<b>EDIBLE OFFAL OF BOVINE ANIMALS, SWINE (PIG), SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN.</b>						
0206.10.00	- Of bovine animals, fresh or chilled	Free	Free			kg	P&R
<b>0206.2</b>	<b>Of bovine animals, frozen:</b>						
0206.21.00	- Tongues	Free	Free			Kg	P&R
0206.22.00	- Livers	Free	Free			Kg	P&R
0206.29.00	- Other	Free	Free			Kg	P&R
0206.30.00	- Of swine (pig), fresh or chilled	Free	Free			Kg	P&R
<b>0206.4</b>	<b>Of swine (pig), frozen:</b>						
0206.41.00	- Livers	Free	Free			Kg	P&R
0206.49.00	- Other	Free	Free			Kg	P&R
0206.80.00	- Other, fresh or chilled	Free	Free			Kg	P&R
0206.90.00	- Other, frozen	Free	Free			Kg	P&R

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>02.07</b>	<b>MEAT AND EDIBLE OFFAL, OF THE POULTRY OF HEADING 01.05, FRESH, CHILLED OR FROZEN.</b>						
<b>0207.1</b>	<b>Of fowls of the species Gallus domesticus:</b>						
0207.11.00	- Not cut in pieces, fresh or chilled	K1.80 / kg	K3.50 / kg			Kg.	P&R
0207.12.00	- Not cut in pieces, frozen	K1.80 / kg	K3.50 / kg			Kg.	P&R
0207.13.00	- Cuts and offal, fresh or chilled	K1.80 / kg	K3.50 / kg			Kg.	P&R
0207.14	- Cuts and offal, frozen						
0207.14.10	--- Mechanically separated, deboned or removed meat of a kind for use in manufacturing	Free	Free			Kg.	P&R
0207.14.90	--- Other	K1.80 / kg	K3.50 / kg			Kg.	P&R
<b>0207.2</b>	<b>Of turkeys:</b>						
0207.24.00	- Not cut in pieces, fresh or chilled	K1.80 / kg	K1.80 / kg			Kg.	P&R
0207.25.00	- Not cut in pieces, frozen	K1.80 / kg	K1.80 / kg			Kg.	P&R
0207.26.00	- Cuts and offal, fresh or chilled	K1.80 / kg	K1.80 / kg			Kg.	P&R
0207.27	- Cuts and offal, frozen						
0207.27.10	--- Mechanically separated, deboned or removed meat of a kind for use in manufacturing	Free	Free			Kg.	P&R
0207.27.90	--- Other	K1.80 / kg	K1.80 / kg			Kg.	P&R
<b>0207.4</b>	<b>Of ducks</b>						
0207.41.00	- Not cut in pieces, fresh or chilled	K1.80 / kg	K1.80 / kg			Kg.	P&R
0207.42.00	- Not cut in pieces, frozen	K1.80 / kg	K1.80 / kg			Kg.	P&R
0207.43.00	- Fatty livers, fresh or chilled	K1.80 / kg	K1.80 / kg			Kg.	P&R
0207.44.00	- Other, fresh or chilled	K1.80 / kg	K1.80 / kg			Kg.	P&R
0207.45.00	- Other, frozen	K1.80 / kg	K1.80 / kg			Kg.	P&R
<b>0207.5</b>	<b>Of geese:</b>						
0207.51.00	- Not cut in pieces, fresh or chilled	K1.80 / kg	K1.80 / kg			Kg.	P&R
0207.52.00	- Not cut in pieces, frozen	K1.80 / kg	K1.80 / kg			Kg.	P&R
0207.53.00	- Fatty livers, fresh or chilled	K1.80 / kg	K1.80 / kg			Kg.	P&R
0207.54.00	- Other, fresh or chilled	K1.80 / kg	K1.80 / kg			Kg.	P&R
0207.55.00	- Other, frozen	K1.80 / kg	K1.80 / kg			Kg.	P&R
0207.60.00	- Of guinea fowls	K1.80 / kg	K1.80 / kg			Kg.	P&R
<b>02.08</b>	<b>OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN.</b>						
0208.10.00	- Of rabbits or hares	Free	Free			Kg.	P&R
0208.30.00	- Of primates	Free	Free			Kg.	P&R
0208.40.00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia) of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	Free	Free			Kg.	P&R
<b>0208.5</b>	<b>Of reptiles (including snakes and turtles)</b>						
0208.50.10	--- Of crocodiles	15%	15%			Kg.	P&R
0208.50.90	--- Other	Free	Free			Kg.	P&R
0208.60.00	- Of camels and other camelids (Camelidae)	Free	Free			Kg.	P&R
<b>0208.9</b>	<b>Other:</b>						
0208.90.10	--- Of kangaroo	Free	Free			Kg.	P&R
0208.90.90	--- Other	Free	Free			Kg.	P&R
<b>02.09</b>	<b>PIG FAT, FREE OF LEAN MEAT, POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED.</b>						
0209.10.00	- Of pigs	Free	Free			Kg.	P&R
0209.90.00	- Other	Free	Free			Kg.	P&R
<b>02.10</b>	<b>MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL.</b>						
<b>0210.1</b>	<b>Meat of swine (pig):</b>						
0210.11.00	- Hams, shoulders and cuts thereof, with bone in	15%	20%			Kg.	P&R
0210.12.00	- Bellies (streaky) and cuts thereof	15%	20%			Kg.	P&R
<b>0210.19</b>	<b>Other</b>						
0210.19.10	--- Bacon	15%	20%			Kg.	P&R
0210.19.90	--- Other	15%	20%			Kg.	P&R



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>0210.2</b>	- <b>Meat of bovine animals:</b>						
0210.20.10	--- Beef, corned	15%	20%			Kg	P&R
0210.20.20	--- Tongues	15%	15%			Kg	P&R
0210.20.90	--- Other meat of bovine animals	15%	15%			Kg	P&R
<b>0210.9</b>	- <b>Other, including edible flours and meals of meat or meat offal:</b>						
0210.91.00	--- Of primates	15%	15%			Kg	P&R
0210.92.00	--- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	15%	15%			Kg	P&R
<b>0210.93</b>	- <b>Of reptiles (including snakes and turtles)</b>						
0210.93.10	--- Of crocodiles	15%	15%			Kg	P&R
0210.93.90	--- Other	15%	15%			Kg	P&R
0210.99.00	--- Other	15%	15%			Kg	P&R

**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 and roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
- (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

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

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>03.01</b>	<b>LIVE FISH.</b>						
<b>0301.1</b>	<b>Ornamental fish</b>						
0301.11.00	— Freshwater	15%	15%			kg	P&R
0301.19.00	— Other	15%	15%			kg	"
<b>0301.9</b>	<b>Other live fish:</b>						
0301.91.00	— Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	15%	15%			kg	"
0301.92.00	— Eels	15%	15%	Free		kg	"
0301.93.00	— Carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	15%	15%	Free		kg	"
0301.94.00	— Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus</i> )	15%	15%			kg	"
0301.95.00	— Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	15%	15%			kg	"
0301.99.00	— Other	15%	15%	Free		kg	"
<b>03.02</b>	<b>FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 03.04.</b>						
<b>0302.1</b>	<b>Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99:</b>						
0302.11.00	— Trout	15%	15%			kg	P&R
0302.13.00	— Pacific salmon, ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	15%	15%	Free		kg	P&R
0302.14.00	— Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho</i> )	15%	15%	Free		kg	P&R
0302.19.00	— Other	15%	15%	Free		kg	"
<b>0302.2</b>	<b>Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Solidae, and Citharidae), excluding edible fish Schophthalmidae offal of subheading 0302.91 to 0302.99:</b>						
0302.21.00	— Halibut	15%	15%	Free		kg	"
0302.22.00	— Plaice	15%	15%	Free		kg	"
0302.23.00	— Sole	15%	15%	Free		kg	"
0302.24.00	— Turbots ( <i>Psetta maxima</i> )	15%	15%	Free		kg	"
0302.29.00	— Other	15%	15%	Free		kg	"
<b>0302.3</b>	<b>Tunas, (of the genus <i>Thunnus</i>), skipjack tuna (<i>stripe-bellied bonito</i>)(<i>Katsuwonus pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:</b>						
0302.31.00	— Albacore or longfinned tunas	15%	15%	Free		kg	"
0302.32.00	— Yellowfin tunas	15%	15%	Free		kg	"
0302.33.00	— Skipjack tuna ( <i>stripe-bellied bonito</i> )( <i>Katsuwonus pelamis</i> )	15%	15%	Free		kg	"
0302.34.00	— Bigeye tunas ( <i>Thunnus obesus</i> )	15%	15%	Free		kg	"
0302.35.00	— Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus</i> )	15%	15%	Free		kg	"
0302.36.00	— Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	15%	15%	Free		kg	"
0302.39.00	— Other	15%	15%	Free		kg	"

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
0302.4	- Herring <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), Indian mackerels ( <i>Rastrelliger</i> spp.), seerfishes ( <i>Scomberomorus</i> spp.), jack and horse mackerel ( <i>Trachurus</i> spp.), jacks, crevalles ( <i>Caranx</i> spp.), cobia ( <i>Rachycentron canadum</i> ), silver pomfrites ( <i>Pampus</i> spp.), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus</i> spp.), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda</i> spp), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> ), excluding edible fish offals of subheading 0302.90 to 0302.99:						
0302.41.00	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	15%	15%	Free		kg	
0302.42.00	- Anchovies ( <i>Engraulis</i> spp.)	15%	15%			kg	
0302.43.00	- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.) brisling or sprats ( <i>Sprattus sprattus</i> )	15%	15%			kg	
0302.44.00	- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> )	15%	15%			kg	
0302.45.00	- Jack and horse mackerel ( <i>Trachurus</i> spp.)	15%	15%			kg	
0302.46.00	- Cobia ( <i>Rachycentron canadum</i> )	15%	15%			kg	
0302.47.00	- Swordfish ( <i>Xiphias gladius</i> )	15%	15%			kg	
0302.49.00	- Other	15%	15%			kg	
0302.5	- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding edible fish offal of subheadings of 0302.91 to 0302.99:						
0302.51.00	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	15%	15%	Free		kg	
0302.52.00	- Haddock ( <i>Melanogrammus aeglefinus</i> )	15%	15%	Free		kg	
0302.53.00	- Coalfish ( <i>Pollachius virens</i> )	15%	15%	Free		kg	P&R
0302.54.00	- Hake ( <i>Merluccius</i> spp, <i>Urophycis</i> spp)	15%	15%			kg	"
0302.55.00	- Alaska Pollack ( <i>Theragra chalcogramma</i> )	15%	15%			kg	"
0302.56.00	- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius</i> )	15%	15%			kg	"
0302.59.00	- Other	15%	15%			kg	"
0302.7	- Tilapias ( <i>Oreochromis</i> spp.) catfish ( <i>Pangasius</i> 'spp., <i>Silurus</i> spp, <i>Clarias</i> spp, <i>Ictalurus</i> spp.), 'carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., 'Ctenopharyngodon idellus, <i>Hypophthalmichthys</i> 'spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , 'Catla catla, <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , 'Leptobarbus hoeveni, <i>Megalobrama</i> spp.), 'eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) 'and snakeheads ( <i>Channa</i> spp.), excluding edible 'fish offal of subheadings 0302.91 to 0302.99:						
0302.71.00	- Tilapias ( <i>Oreochromis</i> spp.)	15%	15%			kg	"
0302.72.00	- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp, <i>Clarias</i> spp, <i>Ictalurus</i> )	15%	15%			kg	"
0302.73.00	- Carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Magalobrama</i> )	15%	15%			kg	"
0302.74.00	- Eels ( <i>Anguilla</i> spp.)	15%	15%	Free		kg	"
0302.79.00	- Other	15%	15%			kg	"
0302.8	- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:						
0302.81.00	- Dogfish and other sharks	15%	15%	Free		kg	"
0302.82.00	- Rays and Skates ( <i>Rajidae</i> )	15%	15%			kg	"
0302.83.00	- Tooth fish ( <i>Dissostichus</i> spp.)	15%	15%			kg	"
0302.84.00	- Seabass ( <i>Dicentrarchus</i> spp.)	15%	15%			kg	P&R
0302.85.00	- Seabream ( <i>Sparidae</i> )	15%	15%			kg	"
0302.89	- Other						
0302.89.10	--- Barramundi	15%	15%			kg	"
0302.89.20	--- Barracuda	15%	15%			kg	"
0302.89.30	--- Barracouta	15%	15%			kg	"
0302.89.40	--- Bait for fishing of heading (03.02)	15%	15%			kg	"
0302.89.90	--- Other	15%	15%			kg	"
0302.9	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offals:						
0302.91.00	- Livers, roes and milt	15%	15%			kg	"
0302.92.00	- Shark fins	15%	15%			kg	"
0302.99.00	- Other	15%	15%			kg	"

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>03.03</b>	<b>FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 03.04</b>						
<b>0303.1</b>	<b>Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99:</b>						
0303.11.00	— Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	15%	15%	Free		Kg	"
0303.12.00	— Other Pacific Salmon ( <i>Oncorhynchus gorboschus</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> , <i>Oncorhynchus rhodurus</i> )	15%	15%			Kg	"
0303.13.00	— Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon (Hucho Trout (Salmon trutta, <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> , <i>Oncorhynchus chrysogaster</i> )	15%	15%	Free		Kg	"
0303.14.00	— Other	15%	15%			Kg	"
0303.19.00	— Other	15%	15%	Free		Kg	"
<b>0303.2</b>	<b>Tilapias (<i>Oreochromis</i> spp.) catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>, <i>Catla catla</i>, <i>Labeo</i> spp., <i>Osteochilus hasselti</i>, <i>Leptobarbus hoeveni</i>, <i>Megalobrama</i> spp.) eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0303.91 to 0303.99:</b>						
0303.23.00	— Tilapias ( <i>Oreochromis</i> spp.)	15%	15%			Kg	"
0303.24.00	— Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	15%	15%			Kg	"
0303.25.00	— Carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	15%	15%			Kg	"
0303.26.00	— Eels ( <i>Anguilla</i> spp.)	15%	15%	Free		Kg	"
0303.29.00	— Other	15%	15%	Free		Kg	"
<b>0303.3</b>	<b>Flat fish (<i>Pleuronectidae</i>, <i>Bothidae</i>, <i>Cynoglossidae</i>, <i>Soleidae</i>, <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheading 0303.91 to 0303.99:</b>						
0303.31.00	— Halibut	15%	15%	Free		kg	P&R
0303.32.00	— Plaice	15%	15%	Free		kg	"
0303.33.00	— Sole	15%	15%	Free		kg	"
0303.34.00	— Turbots ( <i>Psetta maxima</i> )	15%	15%			kg	"
0303.39.00	— Other	15%	15%			kg	"
<b>0303.4</b>	<b>Tunas (of the genus <i>Thunnus</i>), skipjack tuna (<i>Stripellicauda</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:</b>						
<b>0303.41</b>	<b>Albacore or longfinned tunas (<i>Thunnus alalunga</i>)</b>						
0303.41.10	— Albacore or longfinned tunas for processing by licensed processor	Free	Free	Free		kg	
0303.41.90	— Other	15%	15%	Free		kg	
<b>0303.42</b>	<b>Yellowfin tunas</b>						
0303.42.10	— Yellowfin tunas for processing by licensed processor	Free	Free	Free		kg	
0303.42.90	— Other	15%	15%	Free		kg	
0303.43.10	— Skipjack tunas for processing by licensed processor	Free	Free	Free		kg	
0303.43.90	— Other	15%	15%	Free		kg	P&R
<b>0303.44</b>	<b>Bigeye tunas</b>						
0303.44.10	— Bigeye tunas for processing by licensed processor	Free	Free	Free		kg	
0303.44.90	— Other	15%	15%	Free		kg	P&R
0303.45.00	— Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	15%	15%	Free		kg	P&R
0303.46.00	— Southern bluefin tunas	15%	15%	Free		kg	P&R
<b>0303.49</b>	<b>Other</b>						
0303.49.10	— Aji scad for processing by a licensed processor	Free	Free	Free		kg	
0303.49.90	— Other	15%	15%	Free		kg	P&R

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
0303.5	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), Indian mackerels ( <i>Rastrelliger</i> spp.), seerfishes ( <i>Scomberomorus</i> spp.), jack and horse mackerel ( <i>Trachurus</i> spp.), jacks, crevalles ( <i>Caranx</i> spp.), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pampus</i> spp.), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus</i> spp.), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda</i> spp.), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> ), excluding edible fish offal of subheadings 0303.91 to 0303.99:						
0303.51.00	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	15%	15%	Free		kg	"
0303.53.00	- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.) brisling or sprats ( <i>Sprattus sprattus</i> )	15%	15%			kg	"
0303.54.00	- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	15%	15%			kg	"
0303.55.00	- Jack and horse mackerel ( <i>Trachurus</i> spp.)	15%	15%			kg	"
0303.56.00	- Cobia ( <i>Rachycentron canadum</i> )	15%	15%			kg	"
0303.57.00	- Swordfish ( <i>Xiphias gladius</i> )	15%	15%			kg	"
0303.59.00	- Other	15%	15%			kg	"
0303.6	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303.91 to 0303.99:						
0303.63.00	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	15%	15%	Free		kg	"
0303.64.00	- Haddock ( <i>Melanogrammus aeglefinus</i> )	15%	15%	Free		kg	"
0303.65.00	- Coalfish ( <i>Pollachius virens</i> )	15%	15%	Free		kg	"
0303.66.00	- Hake ( <i>Merluccius</i> spp, <i>Urophycis</i> spp)	15%	15%	Free		kg	"
0303.67.00	- Alaska Pollack ( <i>Theragra chalcogramma</i> )	15%	15%			kg	P&R
0303.68.00	- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	15%	15%			kg	P&R
0303.69.00	- Other	15%	15%			kg	P&R
0303.8	- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:						
0303.81.00	- Dogfish and other sharks	15%	15%	Free		kg	P&R
0303.82.00	- Rays and Skates ( <i>Rajidae</i> )	15%	15%			kg	P&R
0303.83.00	- Tooth fish ( <i>Dissostichus</i> spp.)	15%	15%			kg	P&R
0303.84.00	- Seabass ( <i>Dicentrarchus</i> spp.)	15%	15%	Free		kg	P&R
0303.89	- Other						
0303.89.10	--- Barramundi	15%	15%			kg	P&R
0303.89.20	--- Barracuda	15%	15%			kg	P&R
0303.89.30	--- Barracouta	15%	15%			kg	P&R
0303.89.40	--- Bait for fishing of heading (03.02)	Free	Free			kg	P&R
0303.89.90	--- Other	15%	15%			kg	P&R
0303.9	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal						
0303.91.00	- Livers, roes and milt	15%	15%			kg	
0303.92.00	- Shark fins	15%	15%			kg	
0303.99.00	- Other	15%	15%			kg	
03.04	- FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN.						
0304.3	- Fresh or chilled fillets of tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.):						
0304.31.00	- Tilapias ( <i>Oreochromis</i> spp.)	15%	15%			kg	P&R
0304.32.00	- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp. <i>Clarias</i> spp. <i>Ictalurus</i>	15%	15%			kg	P&R
0304.33.00	- Nile perch ( <i>Lates niloticus</i> )	15%	15%			kg	P&R
0304.39.00	- Other	15%	15%			kg	P&R

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>0304.4</b>	- <b>Fresh or chilled fillets of other fish:</b>						
0304.41.00	- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	15%	15%			kg	P&R
0304.42.00	- Trout ( <i>Salmon trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> , <i>Oncorhynchus chrysogaster</i> )	15%	15%			kg	P&R
0304.43.00	- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding edible fish offal of subheading 0303.91 to 0303.99:	15%	15%			kg	P&R
0304.44.00	- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	15%	15%			kg	P&R
0304.45.00	- Swordfish ( <i>Xiphias gladius</i> )	15%	15%			kg	P&R
0304.46.00	- Tooth fish ( <i>Dissostichus</i> spp.)	15%	15%			kg	P&R
0304.47.00	- Dogfish and other sharks	15%	15%			kg	P&R
0304.48.00	- Rays and skates ( <i>Rajidae</i> )	15%	15%			kg	P&R
0304.49.00	- Other	15%	15%			kg	P&R
<b>0304.5</b>	- <b>Other, fresh or chilled:</b>						
0304.51.00	- Tilapia ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	15%	15%			kg	P&R
0304.52.00	- Salmonidae	15%	15%			kg	P&R
0304.53.00	- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	15%	15%			kg	P&R
0304.54.00	- Swordfish ( <i>Xiphias gladius</i> )	15%	15%			kg	P&R
0304.55.00	- Tooth fish ( <i>Dissostichus</i> spp.)	15%	15%			kg	P&R
0304.56.00	- Dogfish and other sharks	15%	15%			kg	P&R
0304.57.00	- Rays and skates ( <i>Rajidae</i> )	15%	15%			kg	P&R
0304.59.00	- Other	15%	15%			kg	P&R
<b>0304.6</b>	- <b>Frozen fillets of tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>, <i>Catla catla</i>, <i>Labeo</i> spp., <i>Osteochilus hasselti</i>, <i>Leptobarbus hoeveni</i>, <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):</b>						
0304.61.00	- Tilapia ( <i>Oreochromis</i> spp.)	15%	15%			kg	P&R
0304.62.00	- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	15%	15%			kg	P&R
0304.63.00	- Nile perch ( <i>Lates niloticus</i> )	15%	15%			kg	P&R
0304.69.00	- Other	15%	15%			kg	P&R
<b>0304.7</b>	- <b>Frozen fillets of fish of the families <i>Bregmacerotidae</i>, <i>Euclichthyidae</i>, <i>Gadidae</i>, <i>Macrouridae</i>, <i>Melanonidae</i>, <i>Merlucciidae</i>, <i>Moridae</i> and <i>Muraenolepididae</i>:</b>						
0304.71.00	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	15%	15%			kg	P&R
0304.72.00	- Haddock ( <i>Melanogrammus aeglefinus</i> )	15%	15%			kg	P&R
0304.73.00	- Coalfish ( <i>Pollachius virens</i> )	15%	15%			kg	P&R
0304.74.00	- Hake ( <i>Merluccius</i> spp, <i>Urophycis</i> spp)	15%	15%			kg	P&R
0304.75.00	- Alaska Pollack ( <i>Theragra chalcogramma</i> )	15%	15%			kg	P&R
0304.79.00	- Other	15%	15%			kg	P&R
<b>0304.8</b>	- <b>Frozen fillets of other fish:</b>						
0304.81.00	- Pacific salmon, ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	15%	15%			kg	P&R
0304.82.00	- Trout ( <i>Salmon trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> and <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	15%	15%			kg	P&R
0304.83.00	- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> , and <i>Citharidae</i> )	15%	15%			kg	P&R
0304.84.00	- Swordfish ( <i>Xiphias gladius</i> )	15%	15%			kg	P&R

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
0304.85.00	— Tooth fish (Dissostichus spp.)	15%	15%			kg	P&R
0304.86.00	— Herrings (Clupea harengus, Clupea pallasii)	15%	15%			kg	P&R
0304.87.00	— Tunas (of the genus <i>Thunnus</i> ), skipjack tuna ( <i>stripe-bellied bonito</i> )( <i>Katsuwonus pelamis</i> )	15%	15%			kg	P&R
0304.88.00	— Dogfish, other sharks, rays and skates (Rajidae)	15%	15%			kg	P&R
0304.89.00	— Other	15%	15%			kg	P&R
<b>0304.9</b>	<b>Other, frozen:</b>						
0304.91.00	— Swordfish	15%	15%			kg	P&R
0304.92.00	— Toothfish	15%	15%			kg	"
0304.93.00	— Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	15%	15%			kg	P&R
0304.94.00	— Alaska Pollack ( <i>Theragra chalcogramma</i> )	15%	15%			kg	P&R
0304.95.00	— Fish of the families Bregmacerotidae, <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack ( <i>Theragra chalcogramma</i> )	15%	15%			kg	P&R
0304.96.00	— Dogfish and other sharks	15%	15%			kg	P&R
0304.97.00	— Rays and skates (Rajidae)	15%	15%			kg	P&R
<b>0304.99</b>	<b>Other:</b>						
0304.99.10	--- Barramundi	15%	15%			kg	"
0304.99.20	--- Barracuda	15%	15%			kg	"
0304.99.30	--- Barracouta	15%	15%			kg	"
0304.99.90	--- Other	15%	15%			kg	"
<b>03.05</b>	<b>FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS;</b>						
0305.20.00	— Livers, roes and milt of fish, dried, smoked, salted or in brine	15%	15%			kg	"
<b>0305.3</b>	<b>Fish filets, dried, salted or in brine, but not smoked:</b>						
0305.31.00	— Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	15%	15%			kg	P&R
0305.32.00	— Fish of the families Bregmacerotidae, <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> ,	15%	15%			kg	P&R
0305.39.00	— Other	15%	15%			kg	P&R
<b>0305.4</b>	<b>Smoked fish, including filets, other than edible fish offal:</b>						
0305.41.00	— Pacific salmon, ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	15%	15%	Free		kg	"
0305.42.00	— Herrings	15%	15%	Free		kg	"
0305.43.00	— Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> , and <i>Oncorhynchus chrysogaster</i> )	15%	15%			kg	P&R
0305.44.00	— Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	15%	15%			kg	P&R
<b>0305.49</b>	<b>Other</b>						
0305.49.10	--- Sardines	15%	15%	Free		kg	"
0305.49.20	--- Tunas	15%	25%	Free		kg	"
0305.49.30	--- Mackerel	15%	25%	Free		kg	"
0305.49.90	--- Other	15%	25%	Free		kg	"

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>0305.5</b>	- <b>Dried fish, other than edible fish offal whether or not salted but not smoked:</b>						
0305.51.00	--- Cod	15%	15%	Free		kg	"
0305.52.00	--- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	15%	15%			kg	"
0305.53.00	--- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	15%	15%			kg	"
0305.54.00	--- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinius spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae)	15%	15%			kg	"
<b>0305.59</b>	- <b>Other</b>						
0305.59.10	--- Sardines	15%	15%	Free		kg	"
0305.59.20	--- Tunas	15%	15%	Free		kg	"
0305.59.30	--- Mackerels	15%	15%	Free		kg	"
0305.59.40	--- Salmons	15%	15%	Free		kg	"
0305.59.90	--- Others	15%	15%	Free		kg	"
<b>0305.6</b>	- <b>Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:</b>						
0305.61.00	--- Herrings	15%	15%	Free		kg	P&R
0305.62.00	--- Cod	15%	15%	Free		kg	P&R
0305.63.00	--- Anchovies	15%	15%	Free		kg	P&R
0305.64.00	--- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	15%	15%			kg	P&R
<b>0305.69</b>	- <b>Other:</b>						
0305.69.10	--- Sardines	15%	15%	Free		kg	"
0305.69.20	--- Tunas	15%	15%	Free		kg	"
0305.69.30	--- Mackerel	15%	15%	Free		kg	"
0305.69.40	--- Salmon	15%	15%	Free		kg	"
0305.69.90	--- Other	15%	15%	Free		kg	"
<b>0305.7</b>	- <b>Fish fins, heads, tails, maws and other edible fish offal:</b>						
0305.71.00	--- Shark fins	15%	15%			kg	P&R
0305.72.00	--- Fish heads, tails and maws	15%	15%			kg	P&R
0305.79.00	--- Other	15%	15%			kg	P&R
<b>03.06</b>	- <b>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.</b>						
<b>0306.1</b>	- <b>Frozen:</b>						
0306.11.00	--- Rock lobster and other sea crawfish	15%	15%	Free		kg	P&R
0306.12.00	--- Lobsters	15%	15%	Free		kg	"
0306.14.00	--- Crabs	15%	15%	Free		kg	"
0306.15.00	--- Norway lobsters (Nephrops norvegicus)	15%	15%			kg	P&R
0306.16.00	--- Coldwater shrimps and prawns (Pandalus spp., Cragnon	15%	15%			kg	P&R



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
0306.17.00	— Other shrimps and prawns	15%	15%			kg	P&R
0306.19.00	— Other	15%	15%			kg	"
<b>0306.3</b>	<b>Live, fresh or chilled:</b>						
0306.31.00	— Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	15%	15%	Free		kg	"
0306.32.00	— Lobsters (Homarus spp.)	15%	15%	Free		kg	"
0306.33.00	— Crabs	15%	15%	Free		kg	"
0306.34.00	— Norway lobsters (Nephrops norvegicus)	15%	15%			kg	"
0306.35.00	— Coldwater shrimps and prawns (Pandalus spp., Crangon crangon)	15%	15%			kg	"
0306.36.00	— Other shrimps and prawns	15%	15%			kg	"
0306.39.00	— Other	15%	15%			kg	"
<b>0306.9</b>	<b>Other:</b>						
0306.91.00	— Rock lobster and other sea crawfish	15%	15%			kg	"
0306.92.00	— Lobsters (Homarus spp.)	15%	15%			kg	"
0306.93.00	— Crabs	15%	15%			kg	"
0306.94.00	— Norway lobsters (Nephrops norvegicus)	15%	15%			kg	"
0306.95.00	— Shrimps and prawns	15%	15%			kg	"
0306.99.00	— Other	15%	15%			kg	"
<b>03.07</b>	<b>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.</b>						
<b>0307.1</b>	<b>Oysters:</b>						
0307.11.00	— Live, fresh or chilled	15%	15%	Free		kg	P&R
0307.12.00	— Frozen	15%	15%	Free		kg	P&R
0307.19.00	— Other	15%	15%	Free		kg	P&R
<b>0307.2</b>	<b>Scallops and other mollusc of the family Pectinidae.</b>						
0307.21.00	— Live, fresh or chilled	15%	15%			kg	P&R
0307.22.00	— Frozen	15%	15%			kg	P&R
0307.29.00	— Other	15%	15%			kg	"
<b>0307.3</b>	<b>Mussels:</b>						
0307.31.00	— Live, fresh or chilled	15%	15%	Free		kg	"
0307.32.00	— Frozen	15%	15%	Free		kg	"
0307.39.00	— Other	15%	15%	Free		kg	"
<b>0307.4</b>	<b>Cuttle fish and squid:</b>						
0307.42.00	— Live, fresh or chilled	15%	15%			kg	"
0307.43.00	— Frozen	15%	15%			kg	"
0307.49.00	— Other	15%	15%			kg	"
<b>0307.5</b>	<b>Octopus:</b>						
0307.51.00	— Live, fresh or chilled	15%	15%			kg	"
0307.52.00	— Frozen	15%	15%			kg	"
0307.59.00	— Other	15%	15%			kg	"
<b>0307.60.00</b>	<b>Snails, other than sea snails</b>	<b>15%</b>	<b>15%</b>	<b>Free</b>		<b>kg</b>	<b>"</b>
<b>0307.7</b>	<b>Clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):</b>						
0307.71.00	— Live, fresh or chilled	15%	15%			kg	"
0307.72.00	— Frozen	15%	15%			kg	"
0307.79.00	— Other	15%	15%			kg	"
<b>0307.8</b>	<b>Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.):</b>						
0307.81.00	— Live, fresh or chilled abalone (Haliotis spp.)	15%	15%			kg	"
0307.82.00	— Live, fresh or chilled stromboid conchs (Strombus spp.)	15%	15%			kg	"
0307.83.00	— Frozen abalone (Haliotis spp.)	15%	15%			kg	"
0307.84.00	— Frozen stromboid conchs (Strombus spp.)	15%	15%			kg	"
0307.87.00	— Other abalone (Haliotis spp.)	15%	15%			kg	"
0307.88.00	— Other stromboid conchs (Strombus spp.)	15%	15%			kg	"
<b>0307.9</b>	<b>Other:</b>						
0307.91.00	— Live, fresh or chilled	15%	15%	Free		kg	"
0307.92.00	— Frozen	15%	15%	Free		kg	"
0307.99.00	— Other	15%	15%	Free		kg	"

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>03.08</b>	<b>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</b>						
<b>0308.1</b>	<b>- Sea cucumbers (Stichopus japonicus, Holothuroidea):</b>						
0308.11.00	- Live, fresh or chilled	15%	15%	Free		kg	"
0308.12.00	- Frozen	15%	15%	Free		kg	"
0308.19.00	- Other	15%	15%	Free		kg	"
<b>0308.2</b>	<b>- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus):</b>						
0308.21.00	- Live, fresh or chilled	15%	15%			kg	"
0308.22.00	- Frozen	15%	15%			kg	"
0308.29.00	- Other	15%	15%			kg	"
0308.30.00	- Jellyfish (Rhopilema spp.)	15%	15%			kg	"
0308.90.00	- Other	15%	15%			kg	"
<b>03.09</b>	<b>FLOURS, MEALS AND PELLETS OF FISH, CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, FIT FOR HUMAN CONSUMPTION</b>						
0309.10.00	- Of fish	15%	15%	Free		kg	"
0309.90.00	- Other	15%	15%	Free		kg	"

**CHAPTER 4**  
**DAIRY PRODUCE; BIRDS' EGG; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN,**  
**NOT ELSEWHERE SPECIFIED OR INCLUDED**

**Notes.**

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.03, yogurt may be concentrated or flavoured may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.
3. For the purposes of heading 04.05:
  - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
  - (b) The expression "diary spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.
4. Products obtained by the concentration of whey and with the addition of milk or milk fat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
  - (a) a milk fat content, by weight of the dry matter, of 5% or more;
  - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
  - (c) they are moulded or capable of being moulded.
5. This Chapter does not cover:
  - (a) Non-living insect, unfit for human consumption (heading 05.11);
  - (b) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);
  - (c) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or
  - (d) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter (heading 35.02) or globulins (heading 35.04).
6. For the purpose of heading 04.10, the term "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV)

**Subheading Notes.**

- 1.- For the purpose of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, when from which all of 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).

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>04.01</b>	<b>MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.</b>						
<b>0401.1</b>	<b>- Of a fat content, by weight, not exceeding 1%</b>						
0401.10.10	--- UHT processed in retail sale packages	Free	Free			Lt.	
0401.10.20	--- Cream	Free	Free			Lt.	
0401.10.90	--- Other	Free	Free			Lt.	
<b>0401.2</b>	<b>- Of a fat content, by weight, exceeding 1% but not exceeding 6%</b>						
0401.20.10	--- UHT processed in retail sale packages	Free	Free			Lt	
0401.20.20	--- Cream	Free	Free			Lt	
0401.20.90	--- Other	Free	Free			Lt	
<b>0401.4</b>	<b>- Of a fat content, by weight, exceeding 6% but not exceeding 10%</b>						
0401.40.10	--- UHT processed in retail sale packages	Free	Free			Lt	
0401.40.20	--- Cream	Free	Free			Lt	
0401.40.90	--- Other	Free	Free			Lt	
<b>0401.5</b>	<b>- Of a fat content, by weight, exceeding 10%</b>						
0401.50.10	--- UHT processed in retail sale packages	Free	Free			Lt	
0401.50.20	--- Cream	Free	Free			Lt	
0401.50.90	--- Other	Free	Free			Lt	
<b>04.02</b>	<b>MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.</b>						
0402.10.00	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	Free	Free			Kg	
<b>0402.2</b>	<b>- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:</b>						
0402.21.00	--- Not containing added sugar or other sweetening matter	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
0402.29.00	- Other	Free	Free			Kg	
<b>0402.9</b>	- <b>Other:</b>						
0402.91.00	- Not containing added sugar or other sweetening matter	Free	25%			Kg	
0402.99.00	- Other	Free	25%			Kg	
<b>04.03</b>	<b>YOGURT; BUTTERMILK, CURDLED MILK AND CREAM, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA.</b>						
0403.20.00	- Yogurt	Free	25%			Kg	
0403.90.00	- Other	Free	Free			Kg	
<b>04.04</b>	<b>WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>						
0404.10.00	- Whey, whether or not concentrated or containing added sugar or other sweetening matter	Free	Free			Kg	
0404.90.00	- Other	Free	Free			Kg	
<b>04.05</b>	<b>BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DIARY SPREADS.</b>						
0405.10.00	- Butter	Free	Free			Kg	
0405.20.00	- Dairy spreads	Free	Free			Kg	
0405.90.00	- Other	Free	Free			Kg	
<b>04.06</b>	<b>CHEESE AND CURD.</b>						
0406.10.00	- Fresh cheese (including whey cheese), not fermented, and	Free	Free			Kg	
0406.20.00	- Grated or powdered cheese, of all kinds	Free	Free			Kg	
0406.30.00	- Processed cheese, not grated or powdered	Free	Free			Kg	
0406.40.00	- Blue veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	Free	Free			Kg	
0406.90.00	- Other cheese	Free	Free			Kg	
<b>04.07</b>	<b>BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED.</b>						
<b>0407.1</b>	- <b>Fertilised eggs for incubation:</b>						
0407.11.00	- Of fowls of the species <i>Gallus domesticus</i>	K0.60 / doz	K1.00 / doz			No.	Qr.
0407.19.00	- Other	K0.60 / doz	K0.60 / doz			No.	Qr.
<b>0407.2</b>	- <b>Other fresh eggs:</b>						
0407.21.00	- Of fowls of the species <i>Gallus domesticus</i>	K0.60 / doz	K1.00 / doz			No.	Qr.
0407.29.00	- Others	K0.60 / doz	K1.00 / doz			No.	Qr.
0407.90.00	- Other	K0.60 / doz	K1.00 / doz			No.	Qr.
<b>04.08</b>	<b>BIRDS' EGGS, NOT IN SHELL AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER .</b>						
<b>0408.1</b>	- <b>Egg yolks:</b>						
0408.11.00	- Dried	10%	20%			Kg	
0408.19.00	- Other	10%	20%			Kg	
<b>0408.9</b>	- <b>Other:</b>						
0408.91.00	- Dried	10%	20%			Kg	
0408.99.00	- Other	10%	20%			Kg	
<b>0409.00.00</b>	<b>NATURAL HONEY</b>	<b>25%</b>	<b>25%</b>			<b>Kg</b>	
<b>04.10</b>	<b>INSECTS AND OTHER EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>						
0410.10.00	- Insects	10%	10%			Kg	P&R
0410.90.00	- Other	10%	10%			Kg	P&R

**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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	Free	Free			kg	Qr.
05.02	PIGS' OR HOGS' OR BOARS' AND HAIR; BADGER OTHER BRUSH MAKING HAIR; WASTE OF HAIR.						
0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	Free	Free			kg	Qr.
0502.90.00	- Other	Free	Free			kg	"
[05.03]							
0504.00.00	Guts, bladders and stomachs of animals (other than fish), thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	Free	Free			Kg	
05.05	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHER AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS.						
0505.10.00	- Feathers of a kind used for stuffing; down	10%	10%	Free		Kg	P&R
0505.90.00	- Other	10%	10%	Free		Kg	"
05.06	BONES AND HORNCORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED; POWDER AND WASTE OF THESE PRODUCTS.						
0506.10.00	- Ossein and bones treated with acid	10%	10%	Free		Kg	Qr.
0506.90.00	- Other	10%	10%	Free		Kg	"
05.07	IVORY, TORTOISESHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS.						
0507.10.00	- Ivory; ivory powder and waste	10%	10%	Free		Kg	"
0507.9	- Other:						
0507.90.10	--- Tortoiseshell	10%	10%			Kg	"
0507.90.90	--- Other	10%	10%	Free		Kg	"
05.08	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY UNPREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLEBONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF.						
0508.00.10	--- Coral and similar materials	10%	10%	Free		Kg	Qr
0508.00.20	--- Green snail shell	10%	10%	Free		Kg	"
0508.00.30	--- Mother of pearl shell	10%	10%	Free		Kg	"
0508.00.40	--- Trochus shells	10%	10%	Free		Kg	"

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>05.11</b>	<b>ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS CHAPTER 1 OR 3, UNFIT HUMAN CONSUMPTION.</b>						
0511.10.00	- Bovine semen	Free	Free			kg	Qr.
<b>0511.9</b>	- <b>Other:</b>						
0511.91.00	- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	Free	Free			kg	Qr.
<b>0511.99</b>	- <b>Other</b>						
0511.99.10	- Cuttle fish or squid, for use as fish bait	Free	Free			kg	Qr.
0511.99.20	--- Fertile fish eggs for hatching	Free	Free			No.	Qr.
0511.99.30	--- Silkworm eggs	Free	Free			No.	Qr.
0511.99.40	--- Bait for Fishing Industry	Free	Free			kg	Qr.
0511.99.90	--- Other	Free	Free			kg	Qr.

**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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>06.01</b>	<b>BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS OTHER THAN ROOTS OF HEADING 12.12.</b>						
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	Free	Free			Kg	Qr
0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant chicory plants and roots	Free	Free			Kg	Qr
<b>06.02</b>	<b>OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTING AND SLIPS; MUSHROOM SPAWN.</b>						
0602.10.00	- Unrooted cuttings and slips	Free	Free			Kg	Qr
0602.20.00	- Edible fruit or nut trees, shrubs and bushes, grafted or not	Free	Free			Kg	Qr
0602.30.00	- Rhododendrons and azaleas, grafted or not	Free	Free			Kg	Qr
0602.40.00	- Roses, grafted or not	Free	Free			Kg	Qr
0602.90.00	- Other	Free	Free			Kg	Qr
<b>06.03</b>	<b>CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED.</b>						
<b>0603.1</b>	<b>Fresh:</b>						
0603.11.00	- Roses	15%	15%			kg	Qr
0603.12.00	- Carnations	15%	15%			kg	"
0603.13.00	- Orchids	15%	15%			kg	"
0603.14.00	- Chrysanthemums	15%	15%			kg	"
0603.15.00	- Lillies (Lilium spp.)	15%	20%			kg	"
0603.19.00	- Other	15%	15%			kg	"
0603.90.00	- Other	15%	15%			kg	"
<b>06.04</b>	<b>FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED.</b>						
0604.20.00	- Fresh	15%	15%			kg	Qr
0604.90.00	- Other	15%	15%			kg	Qr

**CHAPTER 7**  
**EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS**

**Notes.**

- 1.- This Chapter does not cover forage products of heading 12.14.
- 2.- In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays* var. *saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*)
- 3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
  - (a) dried leguminous vegetables, shelled (heading 07.13);
  - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
  - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
  - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
- 4.- However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).
- 5 Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>07.01</b>	<b>POTATOES, FRESH OR CHILLED.</b>						
0701.10.00	- Seed	Free	Free			kg	P&R
0701.90.00	- Other	40%	40%			kg	"
<b>0702.00.00</b>	<b>Tomatoes, fresh or chilled.</b>	<b>40%</b>	<b>40%</b>			<b>kg</b>	<b>P&amp;R</b>
<b>07.03</b>	<b>ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED.</b>						
0703.10.00	- Onions and shallots	40%	40%			kg	"
0703.20.00	- Garlic	40%	40%			kg	"
0703.90.00	- Leeks and other alliacous vegetables	40%	40%			kg	"
<b>07.04</b>	<b>CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED .</b>						
0704.10.00	- Cauliflowers and broccoli	40%	40%			kg	P&R
0704.20.00	- Brussels sprouts	40%	40%				"
0704.90.00	- Other	40%	40%			kg	"
<b>07.05</b>	<b>LETTUCE AND CHICORY, FRESH OR CHILLED.</b>						
<b>0705.1</b>	<b>Lettuce:</b>						
0705.11.00	- Cabbage lettuce (head lettuce)	40%	40%			kg	"
0705.19.00	- Other	40%	40%			kg	"
<b>0705.2</b>	<b>Chicory:</b>						
0705.21.00	- Witloof chicory	40%	40%			kg	"
0705.29.00	- Other	40%	40%			kg	"
<b>07.06</b>	<b>CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED.</b>						
0706.10.00	- Carrots and turnips	40%	40%			kg	"
0706.90.00	- Other	40%	40%			kg	"
<b>0707.00.00</b>	<b>Cucumbers and gherkins, fresh or chilled.</b>	<b>40%</b>	<b>40%</b>			<b>kg</b>	<b>"</b>
<b>07.08</b>	<b>LEGUMINOUS VEGETABLES, SHELLS OR UNSHELLED, FRESH OR CHILLED.</b>						
0708.10.00	- Peas	40%	40%			kg	"
0708.20.00	- Beans	40%	40%			kg	"
0708.90.00	- Other leguminous vegetables	40%	40%			kg	"
<b>07.09</b>	<b>OTHER VEGETABLES, FRESH OR CHILLED .</b>						
0709.20.00	- Asparagus	40%	40%			kg	P&R
0709.30.00	- Aubergines (eggplants)	40%	40%			kg	P&R
0709.40.00	- Celery other than celeriac	40%	40%			kg	P&R
<b>0709.5</b>	<b>Mushrooms and truffles:</b>						
0709.51.00	- Mushrooms of the genus <i>Agaricus</i>	40%	40%			kg	P&R
0709.52.00	- Mushrooms of the genus <i>Boletus</i>	40%	40%			kg	P&R
0709.53.00	- Mushrooms of the genus <i>Cantharellus</i>	40%	40%			kg	P&R



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
0709.54.00	- Shiitake ( <i>Lentinus edodes</i> )	40%	40%	Free		kg	P&R
0709.55.00	- Matsutake ( <i>tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i> )	40%	40%			kg	P&R
0709.56.00	- Truffles ( <i>Tuber spp.</i> )	40%	40%			kg	P&R
0709.59.00	- Other	40%	40%			kg	P&R
0709.60.00	- Fruits of the genus Capsicum or of the genus Pimenta	40%	40%			kg	P&R
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden)	40%	40%			kg	P&R
<b>0709.9</b>	- <b>Other:</b>						
0709.91.00	- Globe artichokes	40%	40%			kg	"
0709.92.00	- Olives	40%	40%			kg	"
0709.93.00	- Pumpkins, squash and gourds ( <i>Cucurbita spp.</i> )	40%	40%			kg	"
<b>0709.99</b>	- <b>Other:</b>			Free			
0709.99.10	- Bamboo shoots and soya bean sprouts	40%	40%			kg	"
0709.99.90	- Other	40%	40%			kg	"
<b>07.10</b>	- <b>VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN.</b>						
0710.10.00	- Potatoes	15%	15%			kg	"
<b>0710.2</b>	- <b>Leguminous vegetables, shelled or unshelled:</b>						
0710.21.00	- Peas	15%	15%			kg	P&R
0710.22.00	- Beans	15%	15%			kg	"
0710.29.00	- Other	15%	15%			kg	"
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15%	15%			kg	"
0710.40.00	- Sweet corn	15%	15%	Free		kg	"
0710.80.00	- Other vegetables	15%	15%			kg	"
0710.90.00	- Mixtures of vegetables	15%	15%			kg	"
<b>07.11</b>	- <b>VEGETABLES PROVISIONALLY PRESERVED, BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION .</b>						
0711.20.00	- Olives	15%	15%			kg	
0711.40.00	- Cucumbers and gherkins	15%	15%			kg	
<b>0711.5</b>	- <b>Mushrooms and truffles:</b>						
0711.51.00	- Mushrooms of the genus Agaricus	15%	15%			kg	
0711.59.00	- Other	15%	15%			kg	
0711.90.00	- Other vegetables; mixtures of vegetables	15%	15%			kg	
<b>07.12</b>	- <b>DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED.</b>			Free Free			
0712.20.00	- Onions	15%	15%			kg	
<b>0712.3</b>	- <b>Mushrooms, wood ears ( <i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:</b>						
0712.31.00	- Mushrooms of the genus Agaricus	15%	15%			kg	
0712.32.00	- Wood ears ( <i>Auricularia spp.</i> )	15%	15%			kg	
0712.33.00	- Jelly fungi ( <i>Tremella spp.</i> )	15%	15%			kg	
0712.34.00	- Shiitake ( <i>Lentinus edodes</i> )	15%	15%			kg	
0712.39.00	- Other	15%	15%			kg	
0712.90.00	- Other vegetables; mixtures of vegetables	15%	15%			kg	
<b>07.13</b>	- <b>DRIED LEGUMINOUS VEGETABLES, SHELLLED, WHETHER OR NOT SKINNED OR SPLIT .</b>						
0713.10.00	- Peas	15%	15%	Free Free Free Free Free 20% 15% 15% Free 15%	Free	kg	
0713.20.00	- Chickpeas	15%	15%			kg	
<b>0713.3</b>	- <b>Beans:</b>						
0713.31.00	- Beans of the species Hepper or Vigna radiata (L) Wilczek	Free	Free			kg	
0713.32.00	- Small red (Adzuki) beans	Free	Free			kg	
0713.33.00	- Kidney beans, including white pea beans	Free	Free			kg	
0713.34.00	- Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia</i> )	Free	Free			kg	
0713.35.00	- Cow peas ( <i>Vigna unguiculata</i> )	Free	Free			kg	
0713.39.00	- Other	20%	20%			kg	
0713.40.00	- Lentils	15%	15%			kg	
0713.50.00	- Broad beans and horse beans	15%	15%	Free		kg	
0713.60.00	- Pigeon peas ( <i>Cajanus cajan</i> )	Free	Free			kg	
0713.90.00	- Other	15%	15%			kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
07.14	<b>MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKES, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH.</b>						
0714.10.00	- Manioc (cassava)	40%	40%			kg	P&R
0714.20.00	- Sweet potatoes	40%	40%			kg	"
0714.30.00	- Yams (Dioscorea spp.)	40%	40%			kg	P&R
0714.40.00	- Taro (Colocasia spp.)	40%	40%			kg	P&R
0714.50.00	- Yautia (Xanthosoma spp.)	40%	40%			kg	P&R
0714.90.00	- Other	40%	40%			kg	"

**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 heading as the corresponding fresh fruits and nuts.
- 3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
  - (a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
  - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.
- 4 Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>08.01</b>	<b>COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLLED OR PEELED.</b>						
<b>0801.1</b>	<b>Coconuts:</b>						
0801.11.00	Desiccated	25%	25%			Kg	P&R
0801.12.00	In the inner shell (endocarp)	25%	25%			Kg	
0801.19.00	Other	25%	25%			Kg	
<b>0801.2</b>	<b>Brazil nuts:</b>						
0801.21.00	In shell	25%	25%	Free		Kg	
0801.22.00	Shelled	25%	25%	Free		Kg	
<b>0801.3</b>	<b>Cashew nuts:</b>						
0801.31.00	In shell	40 %	40 %			Kg	
0801.32.00	Shelled	40 %	40 %			Kg	
<b>08.02</b>	<b>OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLLED OR PEELED.</b>						
<b>0802.1</b>	<b>Almonds:</b>						
0802.11.00	In shell	25%	25%	Free		Kg	
0802.12.00	Shelled	25%	25%	Free		Kg	
<b>0802.2</b>	<b>Hazelnuts or filbert (corylus spp):</b>						
0802.21.00	In shell	25%	25%	Free		Kg	
0802.22.00	Shelled	25%	25%	Free		Kg	
<b>0802.3</b>	<b>Walnuts:</b>						
0802.31.00	In shell	25%	25%	Free		Kg	
0802.32.00	Shelled	25%	25%	Free		Kg	
<b>0802.4</b>	<b>Chestnuts (castanea spp.):</b>						
0802.41.00	In shell	25%	25%	Free		Kg	
0802.42.00	Shelled	25%	25%	Free		Kg	
<b>0802.5</b>	<b>Pistachios:</b>						
0802.51.00	In shell	25%	25%	Free		Kg	
0802.52.00	Shelled	25%	25%	Free		Kg	
<b>0802.6</b>	<b>Macadamia nuts:</b>						
0802.61.00	In shell	25%	25%			Kg	
0802.62.00	Shelled	25%	25%			Kg	
0802.70.00	Kola nuts (Cola spp.)	25%	25%			Kg	
0802.80.00	Areca nuts	25%	25%			Kg	
<b>0802.9</b>	<b>Other:</b>						
0802.91.00	Pine nuts, in shell	25%	25%			Kg	
0802.92.00	Pine nuts, shelled	25%	25%			Kg	
0802.99.00	Other						
0802.99.10	Betel nuts	25%	25%			Kg	P&R
0802.99.90	Other	25%	25%			Kg	
<b>08.03</b>	<b>BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED.</b>						
0803.10.00	Plantains	40%	40%			Kg	P&R
0803.90.00	Other	40%	40%			Kg	P&R

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>08.04</b>	<b>DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED.</b>						
0804.10.00	- Dates	15%	15%	Free		Kg	
0804.20.00	- Figs	15%	15%	Free		Kg	
0804.30.00	- Pineapples	40%	40%			Kg	P&R
0804.40.00	- Avocados	40%	40%			Kg	"
0804.50.00	- Guavas, mangoes and mangosteens	40%	40%			Kg	"
<b>08.05</b>	<b>CITRUS FRUIT, FRESH OR DRIED.</b>						
0805.10.00	- Oranges	40%	40%			Kg	"
<b>0805.2</b>	<b>Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :</b>						
0805.21.00	- Mandarins (including tangerines and satsumas)	40%	40%			Kg	"
0805.22.00	- Clementines	40%	40%			Kg	"
0805.29.00	- Other	40%	40%			Kg	"
0805.40.00	- Grapefruit and pomelos	40%	40%			Kg	"
0805.50.00	- Lemons ( Citrus lemon, Citrus limonum and limes (Citrus aurantifolia, Citru latifolia)	40%	40%			Kg	"
0805.90.00	- Other	40%	40%			Kg	"
<b>08.06</b>	<b>GRAPES, FRESH OR DRIED .</b>						
0806.10.00	- Fresh	15%	15%	Free		Kg	P&R
0806.20.00	- Dried	Free	Free			Kg	"
<b>08.07</b>	<b>MELONS (INCLUDING WATERMELONS) AND PAWPAWS (PAPAYAS), FRESH.</b>						
<b>0807.1</b>	<b>Melons (including watermelons):</b>						
0807.11.00	- Watermelons	40%	40%			Kg	"
0807.19.00	- Other	40%	40%			Kg	"
0807.20.00	- Pawpaws (papayas)	40%	40%			Kg	"
<b>08.08</b>	<b>APPLES, PEARS AND QUINCES, FRESH.</b>						
0808.10.00	- Apples	Free	Free			Kg	"
0808.30.00	- Pears	Free	Free			Kg	"
0808.40.00	- Quinces	Free	Free			Kg	"
<b>08.09</b>	<b>APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH.</b>						
0809.10.00	- Apricots	15%	15%	Free		Kg	"
<b>0809.2</b>	<b>Cherries:</b>						
0809.21.00	- Sour cherries (Prunus cerasus)	15%	15%	Free		Kg	P&R
0809.29.00	- Other	15%	15%	Free		Kg	P&R
0809.30.00	- Peaches, including nectarines	15%	15%	Free		Kg	"
0809.40.00	- Plums and sloes	15%	15%	Free		Kg	"
<b>08.10</b>	<b>OTHER FRUIT, FRESH .</b>						
0810.10.00	- Strawberries	40%	40%			Kg	"
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	40%	40%			Kg	"
0810.30.00	- Black, white or red currants and gooseberries	40%	40%			Kg	"
0810.40.00	- Cranberries, bilberries and other fruit of the genus vaccinium	40%	40%			Kg	"
0810.50.00	- Kiwifruit	40%	40%	Free		Kg	"
0810.60.00	- Durians	40%	40%			Kg	"
0810.70.00	- Persimmons	40%	40%			Kg	"
0810.90.00	- Other	40%	40%			Kg	"
<b>08.11</b>	<b>FRUIT AND NUTS, UNCOOKED AND COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER .</b>						
0811.10.00	- Strawberries	15%	15%			Kg	P&R
0811.20.00	- Raspberries, blackberries, mulberries, black, white or red currants and gooseberries	15%	15%			Kg	P&R
0811.90.00	- Other	15%	15%			Kg	P&R

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>08.12</b>	<b>FRUIT AND NUTS PROVISIONALLY PRESERVED, BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION.</b>						
0812.10.00	- Cherries	15%	15%	Free		Kg	P&R
0812.90.00	- Other	15%	15%			Kg	P&R
<b>08.13</b>	<b>FRUIT, DRIED, OTHER THAN THAT OF HEADINGS 08.01 TO 08.06; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER.</b>						
0813.10.00	- Apricots	15%	15%	Free		Kg	
0813.20.00	- Prunes	15%	15%	Free		Kg	
0813.30.00	- Apples	15%	15%	Free		Kg	
0813.40.00	- Other fruit	15%	15%			Kg	
0813.50.00	- Mixtures of nuts or dried fruits of this Chapter	15%	15%	Free		Kg	
<b>0814.00.00</b>	<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	

**CHAPTER 9**  
**COFFEE, TEA, MATE AND SPICES**

**Notes.**

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

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

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>09.01</b>	<b>COFFEE, WHETHER OF NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION.</b>						
<b>0901.1</b>	- <b>Coffee, not roasted:</b>						
0901.11	- Not decaffeinated						
0901.11.10	--- Coffee cherry	25%	25%			kg	QR
0901.11.20	--- Green beans	25%	25%			kg	QR
0901.11.90	--- Other	25%	25%			kg	QR
0901.12.00	- Decaffeinated	25%	25%			kg	"
<b>0901.2</b>	- <b>Coffee, roasted:</b>						
0901.21	- Not decaffeinated						
0901.21.10	--- Flavoured or infused	25%	25%			kg	
0901.21.90	--- Other	25%	25%			kg	
0901.22	- Decaffeinated						
0901.22.10	--- Flavoured or infused	25%	25%			kg	
0901.22.90	--- Other	25%	25%			kg	
0901.90.00	- Other	25%	25%			kg	
<b>09.02</b>	<b>TEA, WHETHER OR NOT FLAVOURED.</b>						
0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	25%	25%			kg	P&R
<b>0902.2</b>	- <b>Other green tea (not fermented)</b>						
0902.20.10	--- Green tea (not fermented) in tea bags	25%	25%			kg	
0902.20.90	--- Other	25%	25%			kg	
0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	25%	25%			kg	"
<b>0902.4</b>	- <b>Other black tea (fermented) and other partly fermented tea</b>						
0902.40.10	--- Tea in tea bags	25%	25%			kg	"
0902.40.90	--- Other	25%	25%			kg	"
<b>0903.00.00</b>	<b>Mate.</b>	<b>25%</b>	<b>25%</b>			<b>kg</b>	
<b>09.04</b>	<b>PEPPER OF THE GENUS PIPER; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS CAPSICUM OR OF THE GENUS PIMENTA</b>						
<b>0904.1</b>	- <b>Pepper:</b>						
0904.11.00	- Neither crushed nor ground	10%	10%			kg	
0904.12.00	- Crushed or ground	10%	10%			kg	
0904.21.00	- Dried, neither crushed nor ground	25%	25%			kg	
0904.22.00	- Crushed or ground	25%	25%			kg	
<b>09.05</b>	<b>VANILLA.</b>						
0905.10.00	- Neither crushed nor ground	25%	25%			kg	
0905.20.00	- Crushed or ground	25%	25%			kg	
<b>09.06</b>	<b>CINNAMON AND CINNAMON FLOWERS.</b>						
<b>0906.1</b>	- <b>Neither crushed nor ground</b>						
0906.11.00	- Cinnamon	10%	10%			kg	
0906.19.00	- Other	10%	10%			kg	
0906.20.00	- Crushed or ground	10%	10%			kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>09.07</b>	<b>CLOVES (WHOLE FRUIT, CLOVES AND STEMS).</b>						
0907.10.00	- Neither crushed nor ground	10%	10%			kg	
0907.20.00	- Crushed or ground	10%	10%			kg	
<b>09.08</b>	<b>NUTMEG, MACE AND CARDAMONS</b>						
<b>0908.1</b>	<b>Nutmeg:</b>						
0908.11.00	- Neither crushed nor ground	10%	10%			kg	
0908.12.00	- Crushed or ground	10%	10%			kg	
<b>0908.2</b>	<b>Mace:</b>						
0908.21.00	- Neither crushed nor ground	10%	10%			kg	
0908.22.00	- Crushed or ground	10%	10%			kg	
<b>0908.3</b>	<b>Cardamons:</b>						
0908.31.00	- Neither crushed nor ground	25%	25%			kg	
0908.32.00	- Crushed or ground	25%	25%			kg	
<b>09.09</b>	<b>SEEDS OF ANISE, BADIAN, FENNEL CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES.</b>						
<b>0909.2</b>	<b>Seeds of coriander:</b>						
0909.21.00	- Neither crushed nor ground	10%	10%	Free		kg	
0909.22.00	- Crushed or ground	10%	10%	Free		kg	
<b>0909.3</b>	<b>Seeds of cumin:</b>						
0909.31.00	- Neither crushed nor ground	10%	10%	Free		kg	
0909.32.00	- Crushed or ground	10%	10%	Free		kg	
<b>0909.6</b>	<b>Seeds of anise, badian, caraway or fennel; juniper berries:</b>						
0909.61.00	- Neither crushed nor ground	10%	10%	Free		kg	
0909.62.00	- Crushed or ground	10%	10%	Free		kg	
<b>09.10</b>	<b>GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES.</b>						
<b>0910.1</b>	<b>Ginger:</b>						
0910.11.00	- Neither crushed nor ground	25%	25%			kg	
0910.12.00	- Crushed or ground	25%	25%			kg	
0910.20.00	- Saffron	10%	10%			kg	
0910.30.00	- Turmeric (curcuma)	10%	10%			kg	
<b>0910.9</b>	<b>Other spices:</b>						
0910.91.00	- Mixtures referred to in Note 1 (b) to this Chapter	10%	10%			kg	
0910.99.00	- Other	10%	10%			kg	

**CHAPTER 10**  
**CEREALS**

**Notes.**

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

**Subheading Note.**

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>10.01</b>	<b>WHEAT AND MESLIN.</b>						
<b>1001.1</b>	- <b>Durum wheat:</b>						
1001.11.00	- Seed	Free	Free			kg	
1001.19.00	- Other	Free	Free			kg	
<b>1001.9</b>	- <b>Other:</b>						
1001.91.00	- Seed	Free	Free			kg	
1001.99.00	- Other	Free	Free			kg	
<b>10.02</b>	<b>RYE.</b>						
1002.10.00	- Seed	Free	Free			kg	P&R
1002.90.00	- Other	Free	Free			kg	
<b>10.03</b>	<b>BARLEY.</b>						
1003.10.00	- Seed	Free	Free			kg	
1003.90.00	- Other	Free	Free			kg	
<b>10.04</b>	<b>OATS.</b>						
1004.10.00	- Seed	Free	Free			kg	
1004.90.00	- Other	Free	Free			kg	
<b>10.05</b>	<b>MAIZE (CORN) .</b>						
1005.10.00	- Seed	Free	Free			kg	
1005.90.00	- Other	Free	Free			kg	
1006.10.00	- Rice in the husk (paddy or rough)	Free	Free			kg	P&R
1006.20.00	- Husked (brown) rice	Free	Free			kg	P&R
<b>1006.3</b>	- <b>Semimilled or wholly milled rice, whether or not polished or glazed</b>						
1006.30.10	--- Basmati (special variety rice)	Free	Free			kg	P&R
1006.30.90	--- Other	Free	Free			kg	"
1006.40.00	- Broken rice	Free	Free			kg	"
<b>10.07</b>	<b>GRAIN SORGHUM.</b>						
1007.10.00	- Seed	Free	Free			kg	P&R
1007.90.00	- Other	Free	Free			kg	P&R
<b>10.08</b>	<b>BUCKWHEAT, MILLET AND CANARY SEEDS; OTHER CEREALS</b>						
1008.10.00	- Buckwheat	Free	Free			kg	"
<b>1008.2</b>	- <b>Millet:</b>						
1008.21.00	- Seed	Free	Free			kg	"
1008.29.00	- Other	Free	Free			kg	"
1008.30.00	- Canary seeds	Free	Free			kg	"
1008.40.00	- Fonio ( <i>Digitaria</i> spp.)	Free	Free			kg	"
1008.50.00	- Quinoa ( <i>Chenopodium quinoa</i> )	Free	Free			kg	"
1008.60.00	- Triticale	Free	Free			kg	"
1008.90.00	- Other cereals	Free	Free			kg	"



**CHAPTER 11**  
**PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES;**  
**INULIN; WHEAT GLUTEN**

**Notes.**

1.- This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
- (b) Prepared flours, groats, meals or starches of heading 19.01;
- (c) Corn flakes or other products of heading 19.01;
- (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 products.

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

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

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

Otherwise, they fall in heading 11.03 or 11.04

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

3.- For the purposes of heading 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>11.01</b>	<b>WHEAT OR MESLIN FLOUR.</b>						
1101.00.1	--- Wheat or meslin self raising flour,						
1101.00.11	---- Retail packaging less than 50kg	10%	25%		Free	kg	
1101.00.19	---- Retail packaging more than 50kg	10%	Free			kg	
<b>1101.00.9</b>	<b>Other</b>						
1101.00.91	---- Retail packaging less than 50kg	10%	25%			kg	
1101.00.99	---- Retail packaging more than 50kg	10%	Free			kg	
<b>11.02</b>	<b>CEREAL FLOURS OTHER THAN OF WHEAT OR MESLIN.</b>						
1102.20.00	- Maize (corn) flour	Free	Free		Free	kg	
1102.90.00	- Other	10%	10%		Free	kg	
<b>11.03</b>	<b>CEREAL GROATS, MEAL AND PELLETS.</b>						
<b>1103.1</b>	<b>Groats and meal:</b>						
1103.11.00	- Of wheat	Free	Free			kg	
1103.13.00	- Of maize (corn)	Free	Free			kg	
1103.19.00	- Of other cereals	Free	Free			kg	
1103.20.00	- Pellets	Free	Free			kg	
<b>11.04</b>	<b>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.</b>						
<b>1104.1</b>	<b>Rolled or flaked grains:</b>						
1104.12.00	- Of oats	Free	Free			kg	
1104.19.00	- Of other cereals	Free	Free			kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>1104.2</b>	- <b>Other worked grains(for example, hulled, pearled, sliced or kibbled):</b>						
1104.22.00	- Of oats	Free	Free			kg	
1104.23.00	- Of maize (corn)	Free	Free			kg	
1104.22.00	- Of oats	Free	Free			kg	
1104.23.00	- Of maize (corn)	Free	Free			kg	
1104.29.00	- Of other cereals	Free	Free			kg	
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	Free	Free			kg	
<b>11.05</b>	<b>FLOUR, MEAL ,POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES.</b>						
1105.10.00	- Flour , meal and powder	10%	10%		Free	kg	
1105.20.00	- Flakes, granules and pellets	10%	10%		Free	kg	
<b>11.06</b>	<b>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</b>						
1106.10.00	- Of the dried leguminous vegetables of heading 07.13	10%	10%		Free	kg	
1106.20.00	- Of sago or of roots or tubers of heading 07.14	10%	10%		Free	kg	
1106.30.00	- Of the products of Chapter 8	10%	10%		Free	kg	
<b>11.07</b>	<b>MALT, WHETHER OR NOT ROASTED.</b>						
<b>1107.10.00</b>	- <b>Not roasted</b>	<b>Free</b>	<b>Free</b>			<b>kg</b>	
<b>1107.2</b>	- <b>Roasted</b>						
1107.20.10	--- Flour or granules	Free	Free			kg	
1107.20.90	--- Other	Free	Free			kg	
<b>11.08</b>	<b>STARCHES; INULIN.</b>						
<b>1108.1</b>	- <b>Starches:</b>						
1108.11.00	- Wheat starch	Free	Free			kg	
1108.12.00	- Maize (corn) starch	Free	Free			kg	
1108.13.00	- Potato starch	Free	Free			kg	
1108.14.00	- Manioc (cassava) starch	Free	Free			kg	
1108.19.00	- Other starches	Free	Free			kg	
1108.20.00	- Inulin	Free	Free			kg	
<b>1109.00.00</b>	<b>Wheat gluten, whether or not dried.</b>	<b>Free</b>	<b>Free</b>			<b>kg</b>	

**CHAPTER 12**  
**OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS,**  
**SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER**

**Notes.**

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

2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils.

It does not, however, apply to residues of headings 23.04 to 23.06.

3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of 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 12.05.10, 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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>12.01</b>	<b>SOYA BEANS, WHETHER OR NOT BROKEN.</b>						
1201.10.00	- Seed	Free	Free			Kg	
1201.90.00	- Other	Free	Free			Kg	
<b>12.02</b>	<b>GROUND NUTS NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLED OR BROKEN.</b>						
1202.30.00	- Seed	25%	25%			Kg	Qr
<b>1202.4</b>	<b>Other:</b>						
1202.41.00	- In shell	25%	25%			Kg	
1202.42.00	- Shelled, whether or not broken.	25%	25%			Kg	
<b>1203.00.00</b>	<b>Copra.</b>	<b>25%</b>	<b>25%</b>			<b>Tonne</b>	<b>Qr</b>
<b>1204.00.00</b>	<b>Linseed, whether or not broken.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>12.05</b>	<b>RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN.</b>						
1205.10.00	- Low erucic acid rape or colza seeds	Free	Free			Kg	
1205.90.00	- Other	Free	Free			Kg	
<b>1206.00.00</b>	<b>Sunflower seeds, whether or not broken.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>12.07</b>	<b>OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN.</b>						
1207.10.00	- Palm nuts and kernels	Free	Free	Free		Kg	
<b>1207.2</b>	<b>Cotton Seeds:</b>						
1207.21.00	- Seed	Free	Free			Kg	
1207.29.00	- Other	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
1207.30.00	- Castor oil seeds	Free	Free			Kg	
1207.40.00	- Sesamum seeds	Free	Free			Kg	
1207.50.00	- Mustard seeds	Free	Free			Kg	
1207.60.00	- Safflower ( <i>Carthamus tinctorius</i> ) seeds	Free	Free			Kg	
1207.70.00	- Melon seeds	Free	Free			Kg	
<b>1207.9</b>	- <b>Other:</b>						
1207.91.00	- Poppy seeds	10%	10%			Kg	P&R
1207.99	- Other						
1207.99.10	--- Tea seeds for planting	Free	Free			Kg	
1207.99.90	--- Other	Free	Free			Kg	
<b>12.08</b>	<b>FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD.</b>						
1208.10.00	- Of soya beans	Free	Free			Kg	
1208.90.00	- Other	Free	Free			Kg	
<b>12.09</b>	<b>SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING.</b>						
<b>1209.1</b>	<b>Sugar beet seeds</b>	<b>Free</b>	<b>Free</b>			<b>Tonne</b>	<b>Qr</b>
<b>1209.2</b>	<b>Seeds of forage plants:</b>						
1209.21.00	- Lucerne (alfalfa) seeds:	Free	Free			Kg	"
1209.22.00	- Clover ( <i>Trifolium</i> spp.) seeds	Free	Free			Kg	"
1209.23.00	- Fescue seeds	Free	Free			Kg	"
1209.24.00	- Kentucky blue grass ( <i>Poa pratensis</i> L.) seeds	Free	Free			Kg	"
1209.25.00	- Rye grass ( <i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	Free	Free			Kg	"
1209.29.00	- Other	Free	Free			Kg	"
<b>1209.3</b>	<b>Seeds of herbaceous plants cultivated principally for their flowers:</b>						
1209.30.10	--- Seeds for pastures	Free	Free			Kg	"
1209.30.90	--- Other seeds	Free	Free			Kg	"
<b>1209.9</b>	<b>Other:</b>						
1209.91.00	- Vegetable seeds	Free	Free			Kg	"
1209.99.00	- Other	Free	Free			Kg	"
<b>12.10</b>	<b>HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN.</b>						
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	Free	Free			Kg	Qr
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	Free	Free			Kg	"
<b>12.11</b>	<b>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.</b>						
1211.20.00	- Ginseng roots	Free	Free			Kg	"
1211.30.00	- Coca leaf	Free	Free			Kg	"
1211.40.00	- Poppy straw	Free	Free			Kg	"
1211.50.00	- Ephedra	Free	Free			Kg	"
1211.60.00	- Bark of African cherry ( <i>Prunus africana</i> )	Free	Free			Kg	"
<b>1211.9</b>	<b>Other</b>						
1211.90.10	--- Sandalwood chips and shavings	Free	Free			Kg	"
1211.90.90	--- Other	Free	Free			Kg	"
<b>12.12</b>	<b>LOCUST BEANS, SEaweeds AND OTHER ALGAE, SUGAR BEET AND SUGAR CANE, FRESH, 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.</b>						
<b>1212.2</b>	<b>Seaweeds and other algae:</b>						
1212.21.00	- Fit for human consumption	Free	Free			Kg	"

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
1212.29.00	- Other	Free	Free			Kg	"
<b>1212.9</b>	- <b>Other:</b>						
1212.91.00	- Sugar beet	10%	10%	Free		Tonne	Qr
1212.92.00	- Locust beans (carob)	10%	10%			Tonne	Qr
1212.93.00	- Sugar cane	10%	10%	Free		Tonne	Qr
1212.94.00	- Chicory roots	10%	10%			Tonne	Qr
1212.99.00	- Other	10%	10%			Tonne	Qr
<b>1213.00.00</b>	<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	<b>Qr</b>
<b>12.14</b>	<b>SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (ALFALFA), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS.</b>						
1214.10.00	- Lucerne (alfalfa) meal and pellets	Free	Free			Kg	Qr
1214.90.00	- Other	Free	Free			Kg	"

**CHAPTER 13**  
**LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS**

**Note.**

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

The heading does not apply to:

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or mate (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 odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01);

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>13.01</b>	<b>LAC; NATURAL GUMS, RESINS, GUMRESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS) .</b>						
1301.20.00	- Gum Arabic	Free	Free			Kg	P&R
1301.90.00	- Other	Free	Free			Kg	
<b>13.02</b>	<b>VEGETABLE SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGARAGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM</b>						
<b>1302.1</b>	<b>- Vegetable saps and extracts:</b>						
1302.11.00	- Opium	40%	40%			Kg	P&R
1302.12.00	- Of liquorice	Free	Free			Kg	"
1302.13.00	- Of hops	Free	Free			Kg	"
1302.14.00	- Of ephedra	Free	Free			Kg	"
1302.19.00	- Other	Free	Free			Kg	"
<b>1302.20.00</b>	<b>- Pectic substances, pectinates and pectates</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	<b>"</b>
<b>1302.3</b>	<b>- Mucilages and thickeners, whether or not modified, derived from vegetable products</b>						
1302.31.00	- Agaragar	Free	Free			Kg	
1302.32.00	- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	Free	Free			Kg	
1302.39.00	- Other	Free	Free			Kg	

**CHAPTER 14**  
**VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS**  
**NOT ELSEWHERE SPECIFIED OR INCLUDED**

**Notes.**

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>14.01</b>	<b>VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLATING (FOR EXAMPLE, BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK).</b>						
1401.10.00	- Bamboos	5%	5%			Tonne	Qr
1401.20.00	- Rattans	10%	10%			Tonne	"
1401.90.00	- Other	10%	10%			Kg	"
<b>[14.02]</b> <b>[14.03]</b>							
<b>14.04</b>	<b>VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>						
1404.20.00	- Cotton linters	Free	Free			Kg	"
<b>1404.9</b>	- Other						
1404.90.10	--- Barks (messo bark, wild, cinnamon, but not including cinnamon of 09.06)	Free	Free			Kg	"
1404.90.90	--- Other	Free	Free			Kg	"

**CHAPTER 15**  
**ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES.**

**Notes.**

1.- This Chapter does not cover:

- (a) Pig fat or poultry fat of heading 02.09;
- (b) Cocoa butter, fat or oil (heading 18.04);
- (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21)
- (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
- (e) Fatty acids, prepared waxes, medicaments, paints, vanishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
- (f) Factice derived from oils (heading 40.02).

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

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

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

**Subheading Note.**

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>15.01</b>	<b>PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 02.09 OR 15.03.</b>						
1501.10.00	- Lard	Free	Free			kg	
1501.20.00	- Other pig fat	Free	Free			kg	
1501.90.00	- Other	Free	Free			kg	
<b>15.02</b>	<b>FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 15.03.</b>						
1502.10.00	- Tallow	Free	Free			kg	
1502.90.00	- Other	Free	Free			kg	
<b>1503.00.00</b>	<b>Lard stearin, lard oil, oleostearin, oleoil and tallow oil, not emulsified or mixed or otherwise prepared.</b>	<b>Free</b>	<b>Free</b>			<b>kg</b>	
<b>15.04</b>	<b>FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>						
1504.10.00	- Fish liver oils and their fractions	Free	Free			kg	
1504.20.00	- Fats and oils and their fractions, of fish, other than liver oils	Free	Free			kg	
1504.30.00	- Fats and oils and their fractions, of marine mammals	Free	Free			kg	
<b>1505.00.00</b>	<b>Wool grease and fatty substances derived therefrom (including lanolin).</b>	<b>Free</b>	<b>Free</b>			<b>kg</b>	<b>Qr.</b>
<b>1506.00.00</b>	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>	<b>Free</b>	<b>Free</b>			<b>kg</b>	
<b>15.07</b>	<b>SOYABEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>						
<b>1507.1</b>	<b>Crude oil, whether or not degummed:</b>						
1507.10.10	--- Crude oil, whether or not degummed, packed in containers of 150 kg or less or 166 litres or less	10%	25%			lt	
1507.10.90	--- Other	Free	Free			Kg	
<b>1507.9</b>	<b>Other:</b>						
1507.90.10	--- Soyabean oil, packed in containers of 150 kg or less or 166 litres or less	10%	25%			lt	
1507.90.90	--- Other	Free	Free			kg	



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>15.08</b>	<b>GROUNDNUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>						
<b>1508.1</b>	<b>Crude Oil:</b>						
1508.10.10	Crude oil, packed in containers of 150 kg or less or 166 litres or less	10%	25%			lt	
1508.10.90	Other	Free	Free			Kg	
<b>1508.9</b>	<b>Other:</b>						
1508.90.10	Groundnut oil, packed in containers of 150 kg or less or 166 litres or less	10%	25%			lt	
1508.90.90	Other	Free	Free			kg	
<b>15.09</b>	<b>OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>						
<b>1509.2</b>	<b>Extra virgin olive oil</b>						
1509.20.10	Packed in containers of 150 kg or less or 166 litres or less	10%	10%			lt	
1509.20.90	Other	Free	Free				
<b>1509.3</b>	<b>Virgin olive oil</b>						
1509.30.10	Packed in containers of 150 kg or less or 166 litres or less	10%	10%			lt	
1509.30.90	Other	Free	Free				
<b>1509.4</b>	<b>Other virgin olive oils</b>						
1509.40.10	Packed in containers of 150 kg or less or 166 litres or less	10%	10%			lt	
1509.40.90	Other	Free	Free				
<b>1509.9</b>	<b>Other:</b>						
1509.90.10	Packed in containers of 150 kg or less or 166 litres or less	10%	10%			lt	
1509.90.90	Other	Free	Free			lt	
<b>15.10</b>	<b>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</b>						
<b>1510.1</b>	<b>Crude olive pomace oil</b>						
1510.10.10	Packed in containers 150 kg or less or 166 litres or less	10%	10%			lt	
1510.10.90	Other	Free	Free			lt	
<b>1510.9</b>	<b>Other</b>						
1510.90.10	Packed in containers 150 kg or less or 166 litres or less	10%	10%			lt	
1510.90.90	Other	Free	Free			lt	
<b>15.11</b>	<b>PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>						
<b>1511.1</b>	<b>Crude oil:</b>						
1511.10.10	Crude oil, packed in containers 150 kg or less or 166 litres or	10%	25%			lt	
1511.10.90	Other	Free	Free			lt	
<b>1511.9</b>	<b>Other:</b>						
1511.90.10	Packed in containers 150 kg or less or 166 ltr or less	10%	25%			Lt	
1511.90.90	Other	Free	Free			kg	
<b>15.12</b>	<b>SUNFLOWERSEED, SAFFLOWER OR COTTONSEED OIL AND THEIR FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>						
<b>1512.1</b>	<b>Sunflowerseed or safflower oil and fractions thereof:</b>						
<b>1512.11</b>	<b>Crude Oil</b>						
1512.11.10	Packed in containers 150 kg or less or 166 litres or less	10%	25%			lt	
1512.11.90	Other	Free	Free			lt	
<b>1512.19</b>	<b>Other:</b>						
1512.19.10	Packed in containers 150 kg or less or 166 ltrs or less	10%	25%			lt	
1512.19.90	Other	Free	Free			lt	
<b>1512.2</b>	<b>Cottonseed oil and its fractions:</b>						
<b>1512.21</b>	<b>Crude oil, whether or not gossypol has been removed</b>						
1512.21.10	Packed in containers 150 kg or less or 166 ltrs or less	10%	25%			lt	
1512.21.90	Other	Free	Free			lt	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
1512.29	Other:						
1512.29.10	Packed in containers 150 kg or less or 166 ltrs or less	10%	10%			lt	
1512.29.90	Other	Free	Free			lt	
1513	COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.						
1513.1	Coconut (copra) oil and its fractions:						
1513.11	Crude Oil						
1513.11.10	Packed in containers 150 kg or less or 166 ltrs or less	10%	25%			lt	
1513.11.90	Other	Free	Free			lt	
1513.19	Other:						
1513.19.10	Packed in containers 150 kg or less or 166 ltrs or less	10%	25%			lt	
1513.19.90	Other	Free	Free			lt	
1513.2	Palm kernel or babassu oil and fractions thereof:						
1513.21	Crude Oil						
1513.21.10	Packed in containers 150 kg or less or 166 ltrs or less	10%	25%			lt	
1513.21.90	Other	Free	Free			lt	
1513.29	Other:						
1513.29.10	Packed in containers 150 kg or less or 166 litres or less	10%	25%			lt	
1513.29.90	Other	Free	Free			lt	
1514	RAPE, COLZA OR MUSTARD OIL AND FRACTIONS THEREOF; WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.						
1514.1	Low erucic acid or colza oil and its fractions:						
1514.11	Crude Oil						
1514.11.10	Packed in containers 150 kg or less or 166 ltrs or less	10%	25%			lt	
1514.11.90	Other	Free	Free			lt	
1514.19	Other:						
1514.19.10	Packed in containers 150 kg or less or 166 ltrs or less	10%	25%			lt	
1514.19.90	Other	Free	Free			lt	
1514.9	Other:						
1514.91	Crude Oil						
1514.91.10	Packed in containers 150 kg or less or 166 ltrs or less	10%	25%			lt	
1514.91.90	Other	Free	Free			lt	
1514.99	Other:						
1514.99.10	Packed in containers 150 kg or less or 166 ltrs or less	10%	25%			lt	
1514.99.90	Other	Free	Free			lt	
1515	OTHER FIXED VEGETABLE OR MICROBIAL FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.						
1515.1	Linseed oil and its fractions:						
1515.11	Crude Oil						
1515.11.10	Packed in containers 150 kg or less or 166 ltrs or less	10%	25%			lt	
1515.11.90	Other	Free	Free			lt	
1515.19	Other:						
1515.19.10	Packed in containers 150 kg or less or 166 ltrs or less	10%	25%			lt	
1515.19.90	Other	Free	Free			lt	
1515.2	Maize (corn) oil and its fractions:						
1515.21	Crude Oil						
1515.21.10	Packed in containers 150 kg or less or 166 ltrs or less	10%	10%			lt	
1515.21.90	Other	Free	Free			lt	
1515.29	Other:						
1515.29.10	Packed in containers 150 kg or less or 166 ltrs or less	10%	10%			lt	
1515.29.90	Other	Free	Free			lt	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
1515.3	- <b>Castor oil and its fractions:</b>						
1515.30.10	--- Packed in containers 150 kg or less or 166 ltrs or less	10%	10%			lt	
1515.30.90	--- Other	Free	Free			lt	
1515.5	- <b>Sesame oil and its fractions:</b>						
1515.50.10	--- Packed in containers 150 kg or less or 166 ltrs or less	10%	10%			lt	
1515.50.90	--- Other	Free	Free			lt	
1515.6	- <b>Microbial fats and oils and their fractions</b>						
1515.60.10	--- Packed in containers 150 kg or less or 166 ltrs or less	10%	10%			lt	
1515.60.90	--- Other	Free	Free			lt	
1515.9	- <b>Other:</b>						
1515.90.10	--- Packed in containers 150 kg or less or 166 ltrs or less	10%	25%			lt	
1515.90.90	--- Other	Free	Free			lt	
15.16	<b>ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED.</b>						
1516.1	- <b>Animal fats and oils and their fractions</b>						
1516.10.10	--- Packed in containers 150 kg or less or 166 ltrs or less	10%	10%			Lt	
1516.10.20	--- Hydro processed as hydrogenated animal fat	Free	Free			lt	
1516.10.90	--- Other	Free	Free			lt	
1516.2	- <b>Vegetable fats and oils and their fractions</b>						
1516.20.10	--- Packed in containers 150 kg or less or 166 ltrs or less	10%	25%			lt	
1516.20.90	--- Other	Free	Free			lt	
1516.3	- <b>Microbial fats and oils and their fractions</b>						
1516.30.10	--- Packed in containers 150 kg or less or 166 ltrs or less	10%	25%			lt	
1516.30.90	--- Other	Free	Free			lt	
15.17	<b>MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL, VEGETABLE OR MICROBIAL FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF HEADING 15.16.</b>						
1517.10.00	- Margarine, excluding liquid margarine	Free	Free			kg	
1517.9	- <b>Other:</b>						
1517.90.10	--- Liquid margarine for cooking	Free	Free			lt	
1517.90.20	--- Shortening for manufacturing		Free			kg	
1517.90.90	--- Other	10%	25%			kg	
1518.00.00	<b>Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised, by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetables or microbial fats or oils of fractions of different fats or oils of this Chapter, not elsewhere specified or included.</b>	10%	25%			Kg	
1520.00.00	<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>	Free	Free			kg	
15.21	<b>VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACEI, WHETHER OR NOT REFINED OR COLOURED.</b>						
1521.10.00	--- Vegetable waxes	Free	Free			kg	
1521.90.00	- Other	Free	Free			kg	
1522.00.00	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>	Free	Free			kg	

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

**Note.**

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

**CHAPTER 16**  
**PREPARATIONS OF MEAT, OF FISH, CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, OR OF INSECTS**

**Notes.**

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

**Subheading Notes.**

- 1.- For the purposes of subheading 1602.10.00, the expression "homogenised preparations" means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 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 meat, meat offal or insects. This subheading takes precedence over all other subheadings of heading 16.02.
- 2.- The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>1601.00.00</b>	<b>Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.</b>	<b>15%</b>	<b>15%</b>			<b>Kg</b>	<b>P&amp;R</b>
<b>16.02</b>	<b>OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL, BLOOD OR INSECTS.</b>						
1602.10.00	- Homogenised preparations	15%	15%			Kg	P&R
1602.20.00	- Of liver of any animal	15%	15%			Kg	"
<b>1602.3</b>	<b>- Of poultry of heading 01.05:</b>						
1602.31.00	- Of turkeys	15%	15%			Kg	
<b>1602.32</b>	<b>- Of fowls of the species Gallus domesticus</b>						
1602.32.10	--- Chickens	15%	15%			Kg	
1602.32.90	--- Other	15%	15%			Kg	
1602.39.00	--- Other	15%	15%			Kg	
<b>1602.4</b>	<b>- Of swine (pig):</b>						
1602.41.00	- Hams and cuts thereof	15%	15%			Kg	P&R
1602.42.00	- Shoulders and cuts thereof	15%	15%			Kg	"
<b>1602.49</b>	<b>- Other, including mixtures</b>						
1602.49.10	--- Canned meat	Free	Free			Kg	"
1602.49.90	--- Other	15%	15%			Kg	"
<b>1602.5</b>	<b>- Of bovine animals</b>						
1602.50.10	--- Beef, corned	15%	15%			Kg	"
1602.50.90	--- Other	15%	15%			Kg	"
<b>1602.9</b>	<b>- Other, including preparations of blood of any animal</b>						
1602.90.10	--- Of crocodile	15%	15%			Kg	"
1602.90.20	--- Of kangaroo	15%	15%			Kg	"
1602.90.90	--- Other	15%	15%			Kg	"
<b>1603.00.00</b>	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	<b>"</b>
<b>16.04</b>	<b>PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS.</b>						
<b>1604.1</b>	<b>- Fish, whole or in pieces, but not minced:</b>						
1604.11.00	- Salmon	10%	10%	Free		Kg	Qr
1604.12.00	- Herrings	10%	10%	Free		Kg	"

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
1604.13.00	-- Sardines, sardinella and brisling or sprats	Free	Free			Kg	"
<b>1604.14</b>	<b>-- Tunas, skipjack tuna and bonito (<i>Sarda spp.</i>)</b>						
1604.14.10	--- Canned tuna	10%	25%			Kg	"
1604.14.20	--- Canned skipjack	10%	25%			Kg	"
1604.14.30	--- Canned Atlantic bonito	10%	25%			Kg	"
1604.14.90	--- Other	10%	25%			Kg	"
<b>1604.15</b>	<b>-- Mackerel</b>						
1604.15.10	--- Canned Mackerel	12.5%	25%		6%	Kg	"
1604.15.90	--- Other	12.5%	25%		6%	Kg	"
1604.16.00	-- Anchovies	10%	10%	Free		Kg	"
1604.17.00	-- Eels	10%	10%			Kg	"
1604.18.00	-- Shark fins	10%	10%			Kg	"
<b>1604.19</b>	<b>-- Other:</b>						
1604.19.10	--- Pike (canned)	Free	Free			Kg	Qr
1604.19.90	--- Other	10%	10%			Kg	Qr
1604.20.00	-- Other prepare or preserved fish		10%			Kg	"
<b>1604.3</b>	<b>-- Caviar and caviar substitutes:</b>						
1604.31.00	--- Caviar	10%	10%	Free		Kg	"
1604.32.00	--- Caviar substitutes	10%	10%	Free		Kg	"
<b>16.05</b>	<b>CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED.</b>						
1605.10.00	-- Crabs	15%	15%			Kg	"
<b>1605.2</b>	<b>-- Shrimps and prawns:</b>						
1605.21.00	--- Not in airtight container	15%	15%			Kg	"
1605.29.00	--- Other	15%	15%			Kg	"
1605.30.00	--- Lobsters	15%	15%			Kg	"
<b>1605.5</b>	<b>-- Molluscs:</b>						
1605.52.00	--- Scallops, including queen scallops	15%	15%			Kg	"
1605.54.00	--- Cuttle fish and squid	15%	15%			Kg	"
1605.56.00	--- Clams, cockles and arkshells	15%	15%			Kg	"
1605.58.00	--- Snails, other than sea snails	15%	15%			Kg	"
<b>1605.6</b>	<b>-- Other aquatic invertebrates:</b>						
1605.62.00	--- Sea urchins	15%	15%			Kg	"
1605.63.00	--- Jellyfish	15%	15%			Kg	"
1605.69.00	--- Other	15%	15%			Kg	"

**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 polarimetric reading of less than 99.5°

2.- Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>17.01</b>	<b>CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM.</b>						
<b>1701.1</b>	<b>Raw sugar not containing added flavouring or colouring matter:</b>						
1701.12.00	Beet sugar	30%	30%		35%	kg	Qr
1701.13.00	Cane sugar specified in subheading Note 2 to this Chapter	30%	30%		35%	kg	"
1701.14.00	Other cane sugar	30%	30%		35%	kg	"
<b>1701.9</b>	<b>Other:</b>						
1701.91.00	Containing added flavouring or colouring matter	30%	30%			kg	Qr
<b>1701.99</b>	<b>Other:</b>						
1701.99.10	Refined sugar	30%	30%			kg	
1701.99.20	Icing sugar, being pure refined or white sugar (sucrose) in powder form having a sugar (sucrose) content greater than 96.5%	30%	30%			kg	
1701.99.30	Other Icing sugar, being pure refined or white sugar (sucrose) in powder form having a sugar (sucrose) content less than 96.5% and the balance being starch or a thickening agent	Free	Free			kg	
1701.99.90	Other	30%	30%			kg	
<b>17.02</b>	<b>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.</b>						
<b>1702.1</b>	<b>Lactose and lactose syrup:</b>						
1702.11.00	Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	Free	Free			kg	
1702.19.00	Other	Free	Free			kg	
1702.20.00	Maple sugar and maple syrup	Free	Free			kg	
1702.30.00	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	Free	Free			kg	
1702.40.00	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	Free	Free			kg	
1702.50.00	Chemically pure fructose	Free	Free			kg	
1702.60.00	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	Free	Free			kg	
<b>1702.9</b>	<b>Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose</b>						
1702.90.10	Caramel	Free	Free			kg	
1702.90.20	Artificial honey	Free	Free			kg	
1702.90.90	Other	Free	Free			kg	
<b>17.03</b>	<b>MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR.</b>						
1703.10.00	Cane molasses	10%	10%			kg	
1703.90.00	Other	10%	10%			kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>17.04</b>	<b>SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA.</b>						
1704.10.00	- Chewing gum, whether or not sugarcoated	15%	15%	Free		kg	
<b>1704.9</b>	- <b>Other:</b>						
1704.90.10	--- Boiled sweets	15%	30%			kg	
1704.90.20	--- White chocolate	15%	30%			kg	
1704.90.30	--- Cough drops	10%	10%	Free		kg	
1704.90.90	--- Other	15%	30%			kg	

**CHAPTER 18**  
**COCOA AND COCOA PREPARATIONS**

**Notes.**

1.- This Chapter does not cover:

- (a) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (b) Preparations of headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>1801.00.00</b>	<b>Cocoa beans, whole or broken, raw or roasted.</b>	<b>10%</b>	<b>15%</b>			<b>Kg</b>	<b>Qr</b>
<b>1802.00.00</b>	<b>Cocoa shells, husks, skins and other cocoa waste</b>	<b>10%</b>	<b>15%</b>			<b>Kg</b>	<b>"</b>
<b>18.03</b>	<b>COCOA PASTE, WHETHER OR NOT DEFATTED.</b>						
1803.10.00	- Not defatted	10%	15%			Kg	"
1803.20.00	- Wholly or partly defatted	10%	15%			Kg	"
<b>1804.00.00</b>	<b>Cocoa butter, fat and oil</b>	<b>10%</b>	<b>15%</b>			<b>Kg</b>	<b>"</b>
<b>18.05</b>	<b>COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER</b>						
1805.00.10	--- Packed in bulk containing 20kg or greater	Free	Free	Free		Kg	"
1805.00.90	--- Other	10%	15%	Free		Kg	"
<b>18.06</b>	<b>CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA.</b>						
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	10%	15%			Kg	"
1806.20.00	- Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packing, of a content exceeding 2 kg	Free	Free			Kg	"
<b>1806.3</b>	<b>Other in blocks, slabs or bars:</b>						
1806.31.00	--- Filled	15%	15%	Free		Kg	
1806.32.00	--- Not filled	15%	15%	Free		Kg	
<b>1806.9</b>	<b>Other:</b>						
1806.90.10	--- Chocolate confectionery	15%	15%	Free		Kg	
1806.90.90	--- Other	10%	10%			Kg	



**CHAPTER 19**  
**PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK;**  
**PASTRYCOOKS' PRODUCTS**

**Notes.**

1.- This Chapter does not cover:

- (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, of any combination thereof (Chapter 16);
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
- (c) Medicaments or other products of Chapter 30.

2.- For the purposes of heading 19.01:

- (a) The term "groats" means cereal groats of Chapter 11;
- (b) The terms "flour" and "meal" mean :
  - (i) Cereal flour and meal of Chapter 11, and
  - (ii) 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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>19.01</b>	<b>MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS 04.01 TO 04.04, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5%, BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>						
1901.10.00	- Preparations suitable for infants or young children, put up for retail sale	Free	Free			Kg	
1901.20.00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	K115.00/	K115.00/			Kg	
<b>1901.9</b>	<b>Other:</b>						
1901.90.10	--- Malt extract	Free	Free			Kg	
1901.90.20	--- Food preparations of flour, meal or malt extract such as Milo, ovaltine, etc. sold in retail packs	15%	15%			Kg	
1901.90.30	--- Food preparation of malt extract such as Milo or ovaltine, not sold in retail packs	Free	Free			Kg	
1901.90.90	--- Other than those referred to in subheading 1901.90.20	Free	Free	Free		Kg	
<b>19.02</b>	<b>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.</b>						
<b>1902.1</b>	<b>Uncooked pasta, not stuffed or otherwise prepared:</b>						
1902.11.00	- Containing eggs	15%	15%			Kg	
1902.19.00	- Other	10%	10%			Kg	
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	10%	10%			Kg	
1902.30.00	- Other pasta	15%	15%			Kg	
1902.40.00	- Couscous	10%	10%			Kg	
<b>1903.00.00</b>	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</b>	<b>10%</b>	<b>10%</b>			<b>Kg</b>	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>19.04</b>	<b>PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS (OTHER THAN MAIZE (CORN) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRECOOKED, OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>						
1904.10.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	15%	15%			Kg	
1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	15%	15%			Kg	
1904.30.00	- Bulgur wheat	15%	15%			Kg	
<b>1904.9</b>	<b>Other:</b>						
1904.90.10	--- Popcorn (Unpopped)	15%	15%		Free	Kg	
1904.90.90	--- Other	15%	15%		Free	Kg	
<b>19.05</b>	<b>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.</b>						
1905.10.00	- Crispbread	15%	20%			Kg	
<b>1905.3</b>	<b>Sweet biscuits; waffles and wafers:</b>						
1905.31.00	--- Sweet biscuits	15%	20%			Kg	
1905.32.00	--- Waffles and wafers	15%	20%			Kg	
1905.40.00	- Rusks, toasted bread and similar toasted products	15%	15%			Kg	
<b>1905.9</b>	<b>Other:</b>						
1905.90.10	--- Pastries, cakes and pancake	15%	15%			Kg	
1905.90.20	--- Pizza	15%	15%			Kg	
1905.90.30	--- Crisp savoury food products	15%	15%			Kg	
1905.90.40	--- Ordinary bread	15%	15%			Kg	
1905.90.90	--- Other	15%	20%			Kg	

**CHAPTER 20**  
**PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS**

**Notes.**

- 1.- This Chapter does not cover;
- (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
  - (b) Vegetable fats and oils (Chapter 15);
  - (c) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (d) Bakers' wares and other products of heading 19.05; or
  - (e) Homogenised composite food preparations of heading 21.04.
- 2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
- 3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).
- 4.- Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.
- 5.- For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
- 6.- For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

**Subheading Notes.**

- 1.- For the purposes of subheading 2005.10.00, 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 2005.10.00 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 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10.00 takes precedence over all other subheadings of heading 20.07.
- 3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if reading is made at a different temperature.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>20.01</b>	<b>VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID.</b>						
2001.10.00	- Cucumbers and gherkins	15%	15%	Free		Kg	
<b>2001.9</b>	<b>Other:</b>						
2001.90.10	--- Olives	15%	15%	Free		Kg	
2001.90.20	--- Pickles and chutneys	15%	15%	Free		Kg	
2001.90.90	--- Other	15%	15%	Free		Kg	
<b>20.02</b>	<b>TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID.</b>						
2002.10.00	- Tomatoes, whole or in pieces	15%	15%	Free		Kg	
2002.90.00	- Other	15%	15%	Free		Kg	
<b>20.03</b>	<b>MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID.</b>						
2003.10.00	- Mushrooms of the genus Agaricus	15%	15%			Kg	
2003.90.00	- Other	15%	15%	Free		Kg	
<b>20.04</b>	<b>OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06.</b>						
<b>2004.1</b>	<b>Potatoes</b>						
2004.10.10	--- Potato chips and French Fries	15%	15%		Free	Kg	
2004.10.90	--- Other	15%	15%		Free	Kg	
2004.90.00	--- Other vegetables and mixtures of vegetables	15%	15%		Free	Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>20.05</b>	<b>OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06.</b>						
2005.10.00	- Homogenised vegetables	15%	15%			kg	
2005.20.00	- Potatoes	15%	15%		Free	Kg	
2005.40.00	- Peas (Pisum sativum)	15%	15%			Kg	
<b>2005.5</b>	<b>Beans (Vigna spp, Phaseolus spp):</b>						
2005.51.00	- Beans, shelled	15%	15%			Kg	
2005.59.00	- Other	15%	15%			Kg	
2005.60.00	- Asparagus	15%	15%			Kg	
2005.70.00	- Olives	15%	15%	Free			
2005.80.00	- Sweet corn (Zea mays var saccharata)	15%	15%			Kg	
<b>2005.9</b>	<b>Other vegetables and mixtures of vegetables:</b>						
2005.91.00	- Bamboo shoots	15%	15%			Kg	
2005.99.00	- Other	15%	15%			Kg	
<b>2006.00.00</b>	<b>Vegetables, fruit, nuts, fruitpeel and other parts of plants, preserved by sugar (drained, glaze or crystallised).</b>	<b>15%</b>	<b>15%</b>		<b>Free</b>	<b>Kg</b>	
<b>20.07</b>	<b>JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.</b>						
2007.10.00	- Homogenised preparations	15%	15%			Kg	
<b>2007.9</b>	<b>Other:</b>						
2007.91.00	- Citrus fruit	15%	15%			Kg	
<b>2007.99</b>	<b>Other:</b>						
2007.99.10	--- Marmalades	15%	15%		Free	Kg	
2007.99.20	--- Fruit jellies	15%	15%			Kg	
2007.99.30	--- Jams, packed in sachets of 20gms or under	Free	Free		Free	Kg	
2007.99.40	--- Jams, other than 2007.99.30	15%	15%			Kg	
2007.99.90	--- Other	15%	15%			Kg	
<b>20.08</b>	<b>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.</b>						
<b>2008.1</b>	<b>Nuts, groundnuts and other seeds, whether or not mixed together:</b>						
<b>2008.11</b>	<b>Groundnuts</b>						
2008.11.10	--- Peanut butter, other than 2008.11.11 and 2008.11.12	15%	15%		Free	Kg	"
2008.11.11	--- Peanut butter, packed in sachets of 20gms or under	Free	Free		Free	Kg	"
2008.11.12	--- Peanut butter, packed in bulk, in containers 15Kg or more	Free	Free		Free	Kg	"
2008.11.90	--- Other ground nuts (peanut)	15%	15%		Free	Kg	"
2008.19.00	- Other, including mixtures	15%	15%		Free	Kg	
2008.20.00	- Pineapples	15%	15%		Free	Kg	
2008.30.00	- Citrus fruit	15%	15%		Free	Kg	
2008.40.00	- Pears	15%	15%	Free		Kg	
2008.50.00	- Apricots	15%	15%	Free		Kg	
2008.60.00	- Cherries	15%	15%	Free		Kg	
2008.70.00	- Peaches, including nectarines	15%	15%	Free		Kg	
2008.80.00	- Strawberries	15%	15%			Kg	
<b>2008.9</b>	<b>Other, including mixtures other than those of subheading 2008.19:</b>						
2008.91.00	- Palm hearts	15%	15%			Kg	
2008.93.00	- Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> ); lingonberries ( <i>Vaccinium vitis idaea</i> )	15%	15%			Kg	
2008.97.00	- Mixtures	15%	15%			Kg	
2008.99.00	- Other	15%	15%			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>20.09</b>	<b>FRUIT OR NUT JUICES (INCLUDING GRAPE MUST AND COCONUT WATER) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.</b>						
<b>2009.1</b>	<b>Orange juice:</b>						
2009.11.00	Frozen	15%	15%			Kg	
2009.12.00	Not frozen, of a Brix value not exceeding 20	15%	15%			Kg	
2009.19.00	Other	15%	15%			Lt	
<b>2009.2</b>	<b>Grapefruit juice; pomelo juice:</b>						
2009.21.00	Of a Brix value not exceeding 20	15%	15%			Lt	
2009.29.00	Other	15%	15%			Lt	
<b>2009.3</b>	<b>Juice of any other single citrus fruit:</b>						
2009.31.00	Of a Brix value not exceeding 20	15%	15%			Lt	
2009.39.00	Other	15%	15%			Lt	
<b>2009.4</b>	<b>Pineapple juice:</b>						
2009.41.00	Of a Brix value not exceeding 20	15%	15%			Lt	
2009.49.00	Other	15%	15%			Lt	
2009.50.00	Tomato juice	15%	15%			Lt	
<b>2009.6</b>	<b>Grape juice (including grape must):</b>						
2009.61.00	Of a Brix value not exceeding 30	15%	15%			Lt	
2009.69.00	Other	15%	15%			Lt	
<b>2009.7</b>	<b>Apple juice:</b>						
2009.71.00	Of a Brix value not exceeding 20	15%	15%			Lt	
2009.79.00	Other	15%	15%			Lt	
<b>2009.8</b>	<b>Juice of any other single fruit, nut or vegetable:</b>						
2009.81.00	Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> ) juice; <i>lingonberry</i> ( <i>Vaccinium vitis idaea</i> ) juice.	15%	15%			Kg	
2009.89.00	Other	15%	15%			Lt	
<b>2009.9</b>	<b>Mixtures of juices</b>						
2009.90.10	Concentrated fruit juices in the form of crystals or powder, for compounding nonalcoholic beverages for retail sale	15%	25%	Free		Kg	
2009.90.20	Fruit juice concentrates and other preparations for the manufacture of nonalcoholic beverages or cordials	Free	Free	Free		Kg	
2009.90.90	Other	15%	25%	Free		Kg	

**CHAPTER 21**  
**MISCELLANEOUS EDIBLE PREPARATIONS**

**Notes.**

1.- This Chapter does not cover:

- (a) Mixed vegetables of heading 07.12;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
- (c) Flavoured tea (heading 09.02);
- (d) Spices or other products of headings 09.04 to 09.10;
- (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more 20% weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (f) Products of Heading 24.04;
- (g) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
- (h) Prepared enzymes of heading 35.07.

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

3.- For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>21.01</b>	<b>EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF.</b>						
<b>2101.1</b>	<b>- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:</b>						
2101.11.00	- Extracts, essences and concentrates	15%	15%			Kg	
2101.12.00	- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	15%	15%			Kg	P&R
2101.20.00	- Extracts, essences and concentrates, of tea or mate', and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate'	15%	15%			Kg	P&R
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	15%	15%			Kg	
<b>21.02</b>	<b>YEASTS (ACTIVE OR INACTIVE); OTHER SINGLECELL MICROORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 30.02); PREPARED BAKING POWDERS.</b>						
<b>2102.1</b>	<b>- Active yeasts</b>						
2102.10.10	--- Brewery yeast	Free	Free			Kg	
2102.10.20	--- Distillers yeast	Free	Free			Kg	
2102.10.30	--- Bakers' yeast	Free	Free			Kg	
2102.10.90	--- Other	Free	Free			Kg	
2102.20.00	- Inactive yeasts; other single-cell microorganisms, dead	Free	Free			Kg	
<b>2102.3</b>	<b>- Prepared baking powders:</b>						
2102.30.10	--- Prepared baking powder, packed for retail sale	10%	10%			Kg	
2102.30.90	--- Other	Free	Free			Kg	
<b>21.03</b>	<b>SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD.</b>						
2103.10.00	- Soya sauce	Free	Free			Kg	
2103.20.00	- Tomato ketchup and other tomato sauces	Free	Free			Kg	
2103.30.00	- Mustard flour and meal and prepared mustard	Free	Free			Kg	
2103.90.00	- Other	Free	Free			Kg	
<b>21.04</b>	<b>SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS.</b>						
2104.10.00	- Soups and broths and preparations therefor	Free	Free			Kg	
2104.20.00	- Homogenised composite food preparations	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	15%	20%			Kg	
21.06	<b>FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>						
2106.10.00	- Protein concentrates and textured protein substances	Free	Free			Kg	
2106.9	- <b>Other:</b>						
2106.90.10	--- Powders for table creams, jellies, icecreams or similar preparations	10%	10%			Kg	
2106.90.20	--- Flavouring powders seasonings and other, preparations used in the manufacture of beverages, bakery products including twisties etc.	Free	Free			Kg	
2106.90.30	--- Sweets, gums and the like containing synthetic sweetening agents	15%	15%			Kg	
2106.90.40	--- Cordials (lemon, orange, grapefruit, other citrus fruit, pineapple and others)	15%	15%			Kg	
2106.90.50	--- Concentrates and other preparations for the manufacture of nonalcoholic beverages or cordials	Free	Free			Kg	
2106.90.60	--- Pastes and other preparations	10%	10%			Kg	
2106.90.70	--- Salad dressings	Free	Free			Kg	
2106.90.80	--- Seasonings used in manufacture and not for sale	Free	Free			Kg	
2106.90.90	--- Other	10%	10%			Kg	

**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 Chapter 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.

**Subheading Note.**

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>22.01</b>	<b>WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW.</b>						
2201.10.00	- Mineral waters and aerated waters	12.5%	K3.00/L			Lt.	
2201.90.00	- Other	12.5%	K3.00/L			Lt.	
<b>22.02</b>	<b>WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT, NUT OR VEGETABLE JUICES OF HEADING 20.09.</b>						
2202.10.00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	10%	K3.00/L			Lt.	
<b>2202.9</b>	<b>Other:</b>						
2202.91.00	- Non-alcoholic beer		Free			Lt.	
<b>2202.99</b>	<b>Other</b>						
2202.99.11	--- Chocolate and Yogurt Drinks	Free	Free			Lt.	
2202.99.12	--- Milk drinks, UHT processed in retail sales packages	Free	Free			Lt.	
2202.99.19	--- Other, Milk Drinks	K3.00/L	K3.00/L			Lt.	
2202.99.90	--- Other		10%			Lt.	
<b>22.03</b>	<b>BEER MADE FROM MALT.</b>						
2203.00.10	--- Beer or mixed drinks containing beer, not more than 2.5% alcohol by volume	K55/Lal	K65/Lal			Lt.	
2203.00.20	--- Beer or mixed drinks containing beer, more than 2.5% and not more than 3.5% alcohol by volume	K55/Lal	K85/Lal			Lt.	
2203.00.30	--- Beer or mixed drinks containing beer more than 3.5% and not more than 4.5% alcohol by volume	K55/Lal	K85/Lal			Lt.	
2203.00.40	--- Beer or mixed drinks containing beer more than 4.5% alcohol by volume	K55/Lal	K85/Lal			Lt.	
2203.00.50	--- Beer concentrates	K6.25 /kg	K85/Lal			Kg	
2203.00.90	--- Other	K6.25 /kg	K85/Lal			Kg	
<b>22.04</b>	<b>WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING 20.09.</b>						
<b>2204.1</b>	<b>Sparkling wine:</b>						
2204.10.10	--- Sparkling wine of fresh grapes sold in containers holding not more than 2 litres	Free	Free			Lt.	
2204.10.20	--- Sparkling wine of fresh grapes sold in containers holding more than 2 litres	Free	Free			Lt.	



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>2204.2</b>	- <b>Other wines; grape must with fermentation prevented or arrested by the addition of alcohol:</b>						
2204.21.00	- In containers holding 2 litres or less	Free	Free			Lt.	
2204.22.00	- In containers holding more than 2 litres but not more than 10 litres	Free	Free			Lt.	
<b>2204.29</b>	- <b>Other</b>						
2204.29.10	--- Wine of fresh grapes, including fortified wines, grapes must, sold in containers holding 2 litres or less	Free	Free			Lt.	
2204.29.90	--- Wine of fresh grapes, including fortified wines and grape must, sold in containers holding 2 litres or more	Free	Free			Lt.	
2204.30.00	- Other grape must	Free	Free			Lt.	
<b>22.05</b>	<b>VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES.</b>						
2205.10.00	- In containers holding 2 litres or less	Free	Free			Lt.	
2205.90.00	- Other	Free	Free			Lt.	
<b>22.06</b>	<b>OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD, SAKE); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NONALCOHOLIC BEVERAGES BEVERAGES, NOT ELSEWHERE</b>						
2206.00.10	--- Made from fruits grown in Papua New Guinea with the volume of alcohol content of up to 10%	K55/Lal	K85/Lal			Lt.	
2206.00.90	--- Other	K70/Lal	K85/Lal			Lt.	
<b>22.07</b>	<b>UNDENATED ETHYL ALCOHOL OF AN ALCHOLIC STRENGTH BY VOLUME OF 80% OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH.</b>						
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	Free	Free			Lt.	
2207.20.00	- Ethyl alcohol and other spirits, denatured, of any strength	Free	Free			Lt.	
<b>22.08</b>	<b>UNDENATED ETHYL ALCOHOL OF AN ALCHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES.</b>						
<b>2208.2</b>	- <b>Spirits obtained by distilling grape wine or grape marc</b>						
2208.20.10	--- Containing alcohol by volume not more than 50%	K55 per lal	K55 per lal			Lt.	
2208.20.20	--- Containing alcohol by volume more than 50% not more than 80%	K55 per lal	K55 per lal			Lt.	
2208.20.90	--- Other	K55 per lal	K55 per lal			Lt.	
<b>2208.3</b>	- <b>Whiskies:</b>						
2208.30.10	--- Containing alcohol by volume not more than 50%	K55 per lal	K55 per lal			Lt.	
2208.30.20	--- Containing alcohol by volume more than 50% not more than 80%	K55 per lal	K55 per lal			Lt.	
2208.30.90	--- Other	K55 per lal	K55 per lal			Lt.	
<b>2208.4</b>	- <b>Rum and other spirits obtained by distilling fermented sugarcane products</b>						
2208.40.10	--- Containing alcohol by volume not more than 50%	K55 per lal	K55 per lal			Lt.	
2208.40.20	--- Containing alcohol by volume more than 50% and less than 80%	K55 per lal	K55 per lal			Lt.	
2208.40.90	--- Other	K55 per lal	K55 per lal			Lt.	
<b>2208.5</b>	- <b>Gin and Geneva:</b>						
2208.50.10	--- Containing alcohol by volume not more than 50%	K55 per lal	K55 per lal			Lt.	
2208.50.20	--- Containing alcohol by volume more than 50% and less than 80%	K55 per lal	K55 per lal			Lt.	
2208.50.90	--- Other	K55 per lal	K55 per lal			Lt.	
<b>2208.6</b>	- <b>Vodka:</b>						
2208.60.10	--- Containing alcohol by volume not more than 50%	K55 per lal	K55 per lal			Lt.	
2208.60.20	--- Containing alcohol by volume more than 50% and less than 80%	K55 per lal	K55 per lal			Lt.	
2208.60.90	--- Other	K55 per lal	K55 per lal			Lt.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>2208.7</b>	- <b>Liqueurs and Cordials:</b>						
2208.70.10	--- Containing alcohol by volumes not more than 50%	K55 per lal	K55 per lal			Lt.	
2208.70.20	--- Containing alcohol by volume more than 50% and less than 80%	K55 per lal	K55 per lal			Lt.	
2208.70.30	--- Punches, brandys, infusions, concoctions and wines containing alcohol by volume not more than 80%	K55 per lal	K55 per lal			Lt.	
2208.70.90	--- Other	K55 per lal	K55 per lal			Lt.	
<b>2208.9</b>	- <b>Other:</b>						
2208.90.10	--- Concentrates and alcoholic preparations used for the manufacture of alcoholic beverages	Free	Free			Lt.	
2208.90.20	--- Mixed drinks of a strength more than 3% alcohol by volume, not for medicinal purposes	K55/Lal	K55/Lal			Lt.	
2208.90.30	--- Mixed drinks of a strength more than 3% alcohol by volume and not more than 10% alcohol by volume, not for medicinal purposes	K55/Lal	K55/Lal			Lt.	
2208.90.40	--- Mixed drinks of a strength more than 10% alcohol by volume, not for medicinal purposes	K55/Lal	K55/Lal			Lt.	
2208.90.50	--- Compound alcoholic preparations used for the manufacture of beverages	K55/Lal	K55/Lal			Lt.	
2208.90.90	--- Other	K55/Lal	K55/Lal			Lt.	
<b>2209.00.00</b>	<b>Vinegar and substitutes for vinegar obtained from acetic acid</b>	<b>Free</b>	<b>Free</b>			<b>Lt.</b>	

**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 Note1 to Chapter 12.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>23.01</b>	<b>FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES.</b>						
2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves	Free	Free			Kg	P&R
2301.20.00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free	Free			Kg	"
<b>23.02</b>	<b>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.</b>						
2302.10.00	- Of maize (corn)	Free	Free			Kg	Qr.
2302.30.00	- Of wheat	Free	Free			Kg	"
2302.40.00	- Of other cereals	Free	Free			Kg	"
2302.50.00	- Of leguminous plants	Free	Free			Kg	"
<b>23.03</b>	<b>RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEETPULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS.</b>						
2303.10.00	- Residues of starch manufacture and similar residues	Free	Free			Kg	Qr.
2303.20.00	- Beetpulp, bagasse and other waste of sugar manufacture	Free	Free			Kg	"
2303.30.00	- Brewing or distilling dregs and waste	Free	Free			Kg	"
<b>2304.00.00</b>	<b>Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	<b>"</b>
<b>2305.00.00</b>	<b>Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	<b>"</b>
<b>23.06</b>	<b>OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE OR MICROBIAL FATS OR OILS, OTHER THAN THOSE OF HEADING 23.04 OR 23.05.</b>						
2306.10.00	- Of cotton seeds	Free	Free			Kg	"
2306.20.00	- Of linseed	Free	Free			Kg	"
2306.30.00	- Of sunflower seeds	Free	Free			Kg	"
<b>2306.4</b>	<b>Of rape or colza seeds:</b>						
2306.41.00	- Of low erucic acid rape or colza seeds	Free	Free			Kg	"
2306.49.00	- Other	Free	Free			Kg	"
2306.50.00	- Of coconut or copra	Free	Free			kg	"
2306.60.00	- Of palm nuts or kernels	Free	Free			Kg	"
2306.90.00	- Other	Free	Free			Kg	"
<b>2307.00.00</b>	<b>Wine lees; argol.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	<b>Qr.</b>
<b>2308.00.00</b>	<b>Vegetable materials and vegetable waste, vegetable residues and byproducts, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	<b>Qr.</b>

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>23.09</b>	<b>PREPARATIONS OF A KIND USED IN ANIMAL FEEDING.</b>						
2309.10.00	- Dog or cat food, put up for retail sale	10%	10%			Kg	
<b>2309.9</b>	<b>Other:</b>						
2309.90.10	--- Fish food for use in the aquaculture industry, being flour mills and pellets of fish, containing 40% or more of fish protein	Free	Free			Kg	
2309.90.20	--- Stock feed, sold in bags of 50kg or less	K55/tonne	K55/tonne			Kg	
2309.90.30	--- Stock feed, sold in bags of more than 50kg	K55/tonne	K55/tonne			Kg	
2309.90.90	--- Other	10%	10%		Free	Kg	

**CHAPTER 24**  
**TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY**

**Note.**

- 1.- This Chapter does not cover medicinal cigarettes (Chapter 30).
- 2.- Any products classifiable in Heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.
- 3.- For the purposes of heading 24.04, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion

**Subheading Note**

- 1.- For the purpose of subheading 2403.11, the expressing "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consist of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, mollasses 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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>24.01</b>	<b>UNMANUFACTURED TOBACCO, TOBACCO REFUSE.</b>						
2401.10.00	- Tobacco, not stemmed/stripped (tobacco leaf)	K0.45/kg	K0.45/kg			Kg	
2401.20.00	- Tobacco, partly or wholly stemmed/stripped	K0.40/kg	K0.40/kg			Kg	
2401.30.00	- Tobacco refuse	K3.65/kg	K3.65/kg			Kg	
<b>24.02</b>	<b>CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES.</b>						
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	K45/kg	K200/1000 sticks			Kg	
<b>2402.2</b>	<b>Cigarettes containing tobacco:</b>						
2402.20.10	--- Cigarettes of tobacco or tobacco substitutes with filter containing tobacco other than dark fired tobacco	K75/1000 sticks	K200/1000 sticks			Kg	
2402.20.20	--- Cigarettes of tobacco or tobacco substitutes without filter containing dark fired tobacco (spear or equivalent)	K75/1000 sticks	K200/1000 sticks			Kg	
2402.20.90	--- Other	K75/1000 sticks	K200/1000 sticks			Kg	
2402.90.00	- Other	K75/1000 sticks	K200/1000 sticks			Kg	
<b>24.03</b>	<b>OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES.</b>						
<b>2403.1</b>	<b>Smoking tobacco, whether or not containing tobacco substitutes in any proportion:</b>						
2403.11.00	- Water pipe tobacco specified in Subheading Note 1 to this Chapter	K45/kg	K45/kg			Kg	
<b>2403.19</b>	<b>Other:</b>						
2403.19.10	--- Smoking tobacco	K45/kg	K100/kg			Kg	
2403.19.20	--- Manufactured tobacco, for the production of cigarettes	Free	Free			Kg	
2403.19.30	--- Chewing tobacco	K45/kg	K45/kg			Kg	
2403.19.40	--- Snuff	K45/kg	K45/kg			Kg	
2403.19.50	--- Twist or trade tobacco	K45/kg	K45/kg			Kg	
2403.19.60	--- Stick tobacco	K45/kg	K45/kg			Kg	
2403.19.70	--- Coarse shredded tobacco for roll your own cigarettes	K45/kg	K45/kg			Kg	
2403.19.90	--- Other	K45/kg	K200/kg			Kg	
<b>2403.9</b>	<b>Other:</b>						
2403.91.00	- "Homogenised" or "reconstituted" tobacco	K45/kg	K45/kg			Kg	
2403.99.00	- Other	K45/kg	K45/kg			Kg	
<b>24.04</b>	<b>PRODUCTS CONTAINING TOBACCO, RECONSTITUTED TOBACCO, NICOTINE, OR TOBACCO OR NICOTINE SUBSTITUTES, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY.</b>						
<b>2404.1</b>	<b>Products intended for inhalation without combustion:</b>						
<b>2404.11</b>	<b>Containing tobacco or reconstituted tobacco</b>						
2404.11.10	--- Tobacco sticks specifically designed for use in e-cigarettes		K100/kg			Kg	
2404.11.90	--- Other		K100/kg			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>2404.12</b>	-- <b>Other, containing nicotine</b>						
2404.12.10	--- E-liquid		15%			Lt	
2404.12.90	--- Other		15%			Lt	
<b>2404.19</b>	-- <b>Other</b>						
2404.19.10	--- E-liquid, non-nicotine		10%			Lt	
2404.19.90	--- Other		10%			Lt	
<b>2404.9</b>	- <b>Other:</b>						
<b>2404.91</b>	-- <b>For oral application</b>						
2404.91.10	--- Nicotine products ( <i>Snus and the likes</i> )		10%			No	
2404.91.20	--- Non-nicotine products ( <i>Lozenges and the likes</i> )		15%			No	
2404.91.30	--- Nicotine lozenges and the like, without tobacco		10%			No	
2404.91.40	--- Nicotine lozenges and the like, with tobacco		15%			No	
2404.91.90	--- Other		10%			No	
2404.92.00	-- For transdermal application		15%			No	
2404.99.00	-- Other		10%			No	

**SECTION V  
MINERAL PRODUCTS**

**CHAPTER 25  
SALT; SULPHUR; EARTHS AND STONE;  
PLASTERING MATERIALS, LIME AND CEMENT**

**Notes.**

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

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

2.- This Chapter does not cover:

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
- (b) Earth colours containing 70% or more by weight of combined iron evaluated as  $\text{Fe}_2\text{O}_3$  (heading 28.21);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) Dolomite ramming mix (heading 38.16);
- (f) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing; facing or damp course slates (heading 68.03);
- (g) Precious or semi-precious stones (heading 71.02 or 71.03);
- (h) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
- (ij) Billiard chalks (heading 95.04); or
- (k) Writing or drawing chalks or tailors' chalks (heading 96.09).

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

4.- Heading 25.30 applies, inter alia, to: permite and chlorites, unexpected; 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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>25.01</b>	<b>SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTICAKING OR FREEFLOWING AGENTS; SEAWATER.</b>						
2501.00.10	--- Salt package in containers/bags less than 25 Kg	5%	5%		Free	Kg	
2501.00.90	--- Other	Free	Free		Free	Kg.	
<b>2502.00.00</b>	<b>Unroasted iron pyrites.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>2503.00.00</b>	<b>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.</b>	<b>Free</b>	<b>Free</b>			<b>Kg.</b>	
<b>25.04</b>	<b>NATURAL GRAPHITE.</b>						
2504.10.00	- In powder or in flakes	Free	Free			Kg	
2504.90.00	- Other	Free	Free			Kg	
<b>25.05</b>	<b>NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METALBEARING SANDS OF CHAPTER 26.</b>						
2505.10.00	- Silica sands and quartz sands	Free	Free			Kg	
2505.90.00	- Other	Free	Free			Kg	
<b>25.06</b>	<b>QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR RECTANGULAR (INCLUDING SQUARE) SHAPE.</b>						
2506.10.00	- Quartz	Free	Free			Kg	
2506.20.00	- Quartzite:	Free	Free			Kg	
<b>2507.00.00</b>	<b>Kaolin and other kaolinic clays, whether or not calcined.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>25.08</b>	<b>OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING 68.06, ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS.</b>						
2508.10.00	- Bentonite	Free	Free			Kg	
2508.30.00	- Fireclay	Free	Free			Kg	
2508.40.00	- Other clays	Free	Free			Kg	
2508.50.00	- Andalusite, kyanite and sillimanite	Free	Free			Kg	
2508.60.00	- Mullite	Free	Free			Kg	
2508.70.00	- Chamotte or dinas earths	Free	Free			Kg	
<b>2509.00.00</b>	<b>Chalk.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>25.10</b>	<b>NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK.</b>						
2510.10.00	- Unground	Free	Free			Kg	
2510.20.00	- Ground	Free	Free			Kg	
<b>25.11</b>	<b>NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING 28.16.</b>						
2511.10.00	- Natural barium sulphate (barytes)	Free	Free			Kg	
2511.20.00	- Natural barium carbonate (witherite)	Free	Free			Kg	
<b>2512.00.00</b>	<b>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.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>25.13</b>	<b>PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEATTREATED.</b>						
2513.10.00	- Pumice stone:	Free	Free			Kg.	
2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	Free	Free			Kg.	
<b>2514.00.00</b>	<b>Slate, whether or not roughly trimmed or merely cut, by sawing or other wise, into blocks or slabs of a rectangular (including square) shape.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>25.15</b>	<b>MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE.</b>						
<b>2515.1</b>	<b>Marble and travertine:</b>						
2515.11.00	- Crude or roughly trimmed	Free	Free			tonne	
2515.12.00	- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	Free			tonne	
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	Free	Free			tonne	
<b>25.16</b>	<b>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.</b>						
<b>2516.1</b>	<b>Granite:</b>						
2516.11.00	- Crude or roughly trimmed	Free	Free			tonne	
2516.12.00	- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	Free			tonne	
2516.20.00	- Sandstone:	Free	Free			tonne	
2516.90.00	- Other monumental or building stone	Free	Free			tonne	



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
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 HEATTREATED; 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 HEATTREATED.						
2517.10.00	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heattreated	Free	Free			tonne	
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10.00	Free	Free			tonne	
2517.30.00	- Tarred macadam	Free	Free			tonne	
2517.4	- Granules, chippings and powder, of stones of 'heading 25.15 or 25.16, whether or not heattreated:						
2517.41.00	- Of marble	Free	Free			tonne	
2517.49.00	- Other	Free	Free			tonne	
25.18	DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE.						
2518.10.00	- Dolomite not calcined or sintered	Free	Free			tonne	
2518.20.00	- Calcined or sintered dolomite	Free	Free			tonne	
25.19	NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE.						
2519.10.00	- Natural magnesium carbonate (magnesite)	Free	Free			Kg	
2519.90.00	- Other	Free	Free			Kg	
25.20	GYPSUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS.						
2520.10.00	- Gypsum; anhydrite	Free	Free			tonne	
2520.20.00	- Plasters	Free	Free			tonne	
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	Free	Free			tonne	
25.22	QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING 28.25.						
2522.10.00	- Quicklime	Free	Free			tonne	
2522.20.00	- Slaked lime	Free	Free			tonne	
2522.30.00	- Hydraulic lime	Free	Free			tonne	
25.23	PORTLAND CEMENT, ALUMINOUS CEMENT ("CIMENT FONDU"), SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS.						
2523.10.00	- Cement clinkers	Free	Free			tonne	
2523.2	- Portland cement:						
2523.21.00	- White cement, whether or not artificially coloured	10%	10%			tonne	
2523.29.00	- Other	10%	10%			tonne	
2523.30.00	- Aluminous cement ("ciment fondu")	Free	Free			tonne	
2523.90.00	- Other hydraulic cements	Free	Free			tonne	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>25.24</b>	<b>ASBESTOS</b>						
2524.10.00	- Crocidolite	Free	Free			tonne	
2524.90.00	- Other	Free	Free			tonne	
<b>25.25</b>	<b>MICA, INCLUDING SPLITTINGS; MICA WASTE.</b>						
2525.10.00	- Crude mica and mica rifted into sheets or splittings	Free	Free			Kg	
2525.20.00	- Mica powder	Free	Free			Kg	
2525.30.00	- Mica waste	Free	Free			Kg	
<b>25.26</b>	<b>NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; TALC.</b>						
2526.10.00	- Not crushed, not powdered	Free	Free			Kg	
2526.20.00	- Crushed or powdered	Free	Free			Kg	
<b>[25.27]</b>							
<b>2528.00.00</b>	<b>Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H<sub>3</sub>BO<sub>3</sub> calculated on the dry weight.</b>	Free	Free			Kg	
<b>25.29</b>	<b>FELDSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR.</b>						
2529.10.00	- Feldspar	Free	Free			Kg	
<b>2529.2</b>	<b>Fluorspar:</b>						
2529.21.00	- Containing by weight 97% or less of calcium fluoride	Free	Free			Kg	
2529.22.00	- Containing by weight more than 97% of calcium fluoride	Free	Free			Kg	
2529.30.00	- Leucite; nepheline and nepheline syenite	Free	Free			Kg	
<b>25.30</b>	<b>MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>						
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	Free	Free			Kg	
2530.20.00	- Kieserite, epsomite (Natural magnesium sulphates)	Free	Free			Kg	
2530.90.00	- Other	Free	Free			kg	

**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); or
- (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious compounds, of a kind used principally for the recovery of precious metal (heading 71.12; or
- (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2.- For the purpose 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. Heading 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3.- Heading 26.20 applies only to:

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

**Subheading Notes.**

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

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>26.01</b>	<b>IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES.</b>						
<b>2601. 1</b>	<b>- Iron ores and concentrates, other than roasted iron</b>						
2601.11.00	- Nonagglomerated	Free	Free			Tonne	
2601.12.00	- Agglomerated	Free	Free			Tonne	
2601.20.00	- Roasted iron pyrites	Free	Free			Tonne	
<b>2602.00.00</b>	<b>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.</b>	Free	Free			Tonne	
<b>2603.00.00</b>	<b>Copper ores and concentrates.</b>	Free	Free			Tonne	
<b>2604.00.00</b>	<b>Nickel ores and concentrates.</b>	Free	Free			Tonne	
<b>2605.00.00</b>	<b>Cobalt ores and concentrates.</b>	Free	Free			Tonne	
<b>2606.00.00</b>	<b>Aluminium ores and concentrates.</b>	Free	Free			Tonne	
<b>2607.00.00</b>	<b>Lead ores and concentrates.</b>	Free	Free			Tonne	
<b>2608.00.00</b>	<b>Zinc ores and concentrates.</b>	Free	Free			Tonne	
<b>2609.00.00</b>	<b>Tin ores and concentrates.</b>	Free	Free			Tonne	
<b>2610.00.00</b>	<b>Chromium ores and concentrates.</b>	Free	Free			Tonne	
<b>2611.00.00</b>	<b>Tungsten ores and concentrates.</b>	Free	Free			Tonne	
<b>26.12</b>	<b>URANIUM OR THORIUM ORES AND CONCENTRATES.</b>						
2612.10.00	- Uranium ores and concentrates	Free	Free			Tonne	P&R
2612.20.00	- Thorium ores and concentrates	Free	Free			Tonne	P&R
<b>26.13</b>	<b>MOLYBDENUM ORES AND CONCENTRATES.</b>						
2613.10.00	- Roasted	Free	Free			Tonne	
2613.90.00	- Other	Free	Free			Tonne	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
2614.00.00	Titanium ores and concentrates.	Free	Free			Tonne	
26.15	NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES.						
2615.10.00	- Zirconium ores and concentrates	Free	Free			Tonne	
2615.90.00	- Other	Free	Free			Tonne	
26.16	PRECIOUS METAL ORES AND CONCENTRATES.						
2616.10.00	- Silver ores and concentrates	Free	Free			Kg	
2616.9	- Other:						
2616.90.10	--- Gold ores and concentrates	Free	Free			Kg	
2616.90.90	--- Other	Free	Free			Kg	
26.17	OTHER ORES AND CONCENTRATES.						
2617.10.00	- Antimony ores and concentrates	Free	Free			Tonne	
2617.9	- Other:						
2617.90.10	--- Mercury ores	Free	Free			Kg	
2617.90.90	--- Other	Free	Free			Tonne	
2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	Free	Free			Tonne	
2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	Free	Free			Tonne	
26.20	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING METALS, ARSENIC, METALS OR THEIR COMPOUNDS.						
2620.1	- Containing mainly zinc:						
2620.11.00	--- Hard zinc spelter	Free	Free			Tonne	
2620.19.00	--- Other	Free	Free			Tonne	
2620.2	- Containing mainly lead:						
2620.21.00	--- Leaded gasoline sludges and leaded antiknock compound sludges	Free	Free			Tonne	
2620.29.00	--- Other	Free	Free			Tonne	
2620.30.00	--- Containing mainly copper	Free	Free			Tonne	
2620.40.00	--- Containing mainly aluminium	Free	Free			Tonne	
2620.60.00	--- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	Free	Free			Tonne	
2620.9	- Other:						
2620.91.00	--- Containing antimony, beryllium, cadmium, chromium or their mixtures	Free	Free			Tonne	
2620.99.00	--- Other	Free	Free			Tonne	
26.21	OTHER SLAG AND ASH, INCLUDING SEAWEED, ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE.						
2621.10.00	- Ash and residues from the incineration of municipal waste	Free	Free			Tonne	
2621.90.00	- Other	Free	Free			Tonne	

**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.

**Subheading Notes.**

1.- For the purposes of subheading 2701.11.00, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2.- For the purposes of the 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 2707.10.00, 2707.20.00, 2707.30.00 and 2707.40.00 the terms "benzole (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 subheading 2710.12, "light oils and preparations" are those of which 90% or more by volume (including losses) distils at 210°C according to the ISO 3405 method (equivalent to the ASTM D 86 method).

5.- For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>27.01</b>	<b>COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL.</b>						
<b>2701.1</b>	<b>- Coal, whether or not pulverised, but not agglomerated:</b>						
2701.11.00	- Anthracite	Free	Free			tonne	
2701.12.00	- Bituminous coal	Free	Free			tonne	
2701.19.00	- Other coal	Free	Free			tonne	
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	Free	Free			tonne	
<b>27.02</b>	<b>LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET.</b>						
2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	Free	Free			tonne	
2702.20.00	- Agglomerated lignite	Free	Free			tonne	
<b>2703.00.00</b>	<b>Peat (including peat litter), whether or not agglomerated.</b>	Free	Free			tonne	
<b>2704.00.00</b>	<b>Coke and semicoke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>	Free	Free			tonne	
<b>2705.00.00</b>	<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</b>	Free	Free			tonne	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	Free	Free			tonne	
27.07	<b>OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NONAROMATIC CONSTITUENTS.</b>						
2707.10.00	- Benzole (benzene)	Free	Free			Lt	
2707.20.00	- Toluole (toluene)	Free	Free			Lt	
2707.30.00	- Xylole (xylenes)	Free	Free			Lt	
2707.40.00	- Naphthalene	Free	Free			Lt	
2707.50.00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ISO 3405 method (equivalent to the ASTM D 86 method)	Free	Free			Lt	
2707.9	<b>Other:</b>						
2707.91.00	- Creosote oil	Free	Free			Lt	
2707.99.00	- Other	Free	Free			Lt	
27.08	<b>PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS.</b>						
2708.10.00	- Pitch	Free	Free			tonne	
2708.20.00	- Pitch coke	Free	Free			tonne	
2709.00.00	<b>Petroleum oils and oils obtained from bituminous minerals, crude.</b>	Free	Free			Lt	
27.10	<b>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.</b>						
2710.1	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:						
2710.12	<b>Light oils and preparations</b>						
2710.12.10	--- Petrol	K0.05	K0.10			Lt.	
2710.12.20	--- Spirit (gasoline) jet fuel	Free	Free			Lt.	
2710.12.30	--- Aviation gasoline (Avgas)	Free	Free			Lt.	
2710.12.40	--- JetA1 (Avtur)	Free	Free			Lt.	
2710.12.50	--- Kerosine, household	Free	Free			Lt.	
2710.12.60	--- Lubricating oils and greases	Free	Free			Lt.	
2710.12.70	--- Liquids for hydraulic brakes	Free	Free			Lt.	
2710.12.80	--- Nonlubricating oils (cleaning, transformer oils, etc..)	Free	Free			Lt.	
2710.12.90	--- Other	Free	Free			Lt.	
2710.19	<b>Other:</b>						
2710.19.10	--- Diesel	K0.05	Free			Lt.	
2710.19.20	--- Fuel oils, heavy	Free	Free			Lt.	
2710.19.30	--- Gas oils	Free	Free			Lt.	
2710.19.90	--- Other	Free	Free			Lt.	
2710.20.00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	Free	Free			Lt.	
2710.9	<b>Waste oils:</b>						
2710.91.00	- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	Free	Free			Lt.	
2710.99.00	- Other	Free	Free			Lt.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>27.11</b>	<b>PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS.</b>						
<b>2711.1</b>	<b>Liquefied:</b>						
2711.11.00	Natural gas	Free	Free			tonne	
2711.12.00	Propane	Free	Free			tonne	
2711.13.00	Butanes	Free	Free			tonne	
2711.14.00	Ethylene, propylene, butylene and butadiene	Free	Free			tonne	
2711.19.00	Other	Free	Free			tonne	
<b>2711.2</b>	<b>In gaseous state:</b>						
2711.21.00	Natural gas	Free	Free			tonne	
2711.29.00	Other	Free	Free			tonne	
<b>27.12</b>	<b>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.</b>						
<b>2712.1</b>	<b>Petroleum jelly</b>						
2712.10.10	For retail sale in packing not exceeding a net weight of 1kg	Free	Free			Kg	
2712.10.90	Other	Free	Free			Kg	
2712.20.00	Paraffin wax containing by weight less than 0.75% of oil	Free	Free			Kg	
2712.90.00	Other	Free	Free			Kg	
<b>27.13</b>	<b>PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS.</b>						
<b>2713.1</b>	<b>Petroleum coke:</b>						
2713.11.00	Not calcined	Free	Free			kg	
2713.12.00	Calcined	Free	Free			Kg	
2713.20.00	Petroleum bitumen	Free	Free			Kg	
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous materials	Free	Free			Kg	
<b>27.14</b>	<b>BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS.</b>						
2714.10.00	Bituminous or oil shale and tar sands	Free	Free			Kg	
2714.90.00	Other	Free	Free			Kg	
<b>2715.00.00</b>	<b>Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cutbacks).</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>2716.00.00</b>	<b>Electrical energy (optional heading)</b>	<b>Free</b>	<b>Free</b>			<b>mj</b>	

**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 to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
- 3.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
  - (a) having regard to the manner in which they are put up clearly identifiable as being intended to be used together without first being repacked;
  - (b) presented together; and
  - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
- 4.- Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to Heading 38.27, then it is classifiable in a heading that references the product by name or function and not under heading 38.27.

**CHAPTER 28**  
**INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES**

**Notes.**

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to:
  - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
  - (b) The products mentioned in (a) above dissolved in water;
  - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons for 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 cyanogens acids (headings 28.11);
  - (b) Halide oxides of carbon (heading 28.12);
  - (c) Carbon disulphide (heading 28.13);
  - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
  - (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).
- 3.- Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
  - (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
  - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
  - (c) Products mentioned in Note 2, 3 or 4 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 charge for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13 ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
  - (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 metallic acid of sub-Chapter IV are to be classified in heading 28.11.
- 5.- Headings 28.26 to 28.42 apply only to metallic or ammonium salts or peroxy salts.  
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 Section XIV and XV), whether or not mixed together;
  - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
  - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 µCi/g);
  - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
  - (f) Radioactive residues whether or not usable.



The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to:

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

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

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

**Subheading Note.**

1.- For the purposes of subheading 2852.10, the expressing "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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>28.01</b>	<b>I. CHEMICAL ELEMENTS</b>						
	<b>FLUORINE, CHLORINE, BROMINE AND IODINE.</b>						
2801.10.00	- Chlorine	Free	Free			Kg	
2801.20.00	- Iodine	Free	Free			Kg	
2801.30.00	- Fluorine; bromine	Free	Free			Kg	
<b>2802.00.00</b>	<b>Sulphur, sublimed or precipitated; colloidal sulphur.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>2803.00.00</b>	<b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>28.04</b>	<b>HYDROGEN, RARE GASES AND OTHER NONMETALS.</b>						
2804.10.00	- Hydrogen	Free	Free			Kg	
<b>2804.2</b>	<b>Rare gases:</b>						
2804.21.00	- Argon	Free	Free			Kg	
2804.29.00	- Other	Free	Free			Kg	
2804.30.00	- Nitrogen	Free	Free			Kg	
2804.40.00	- Oxygen	Free	Free			Kg	
2804.50.00	- Boron; tellurium	Free	Free			Kg	
<b>2804.6</b>	<b>Silicon:</b>						
2804.61.00	- Containing by weight not less than 99.99% of silicon	Free	Free			Kg	
2804.69.00	- Other	Free	Free			Kg	
2804.70.00	- Phosphorus	Free	Free			Kg	
2804.80.00	- Arsenic	Free	Free			Kg	
2804.90.00	- Selenium	Free	Free			Kg	
<b>28.05</b>	<b>ALKALI OR ALKALINE EARTH METALS; RARE EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY.</b>						
<b>2805.1</b>	<b>Alkali or alkaline earth metals:</b>						
2805.11.00	- Sodium	Free	Free			Kg	
2805.12.00	- Calcium	Free	Free			Kg	
2805.19.00	- Other	Free	Free			Kg	
<b>2805.30.00</b>	<b>Rare earth metals, scandium and yttrium, whether or not intermixed or interalloyed</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>2805.40.00</b>	<b>Mercury</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	<b>P&amp;R</b>
	<b>II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON - METALS</b>						
<b>28.06</b>	<b>HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID.</b>						
2806.10.00	- Hydrogen chloride (hydrochloric acid)	Free	Free			Kg	
2806.20.00	- Chlorosulphuric acid	Free	Free			Kg	
<b>2807.00.00</b>	<b>Sulphuric acid; oleum.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>2808.00.00</b>	<b>Nitric acid; sulpho nitric acids.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>28.09</b>	<b>DIPHOSPHORUS PENTAOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED.</b>						
2809.10.00	- Diphosphorus pentaoxide	Free	Free			Kg	
2809.20.00	- Phosphoric acid and polyphosphoric acids	Free	Free			Kg	
<b>2810.00.00</b>	<b>Oxides of boron; boric acids</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>28.11</b>	<b>OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS.</b>						
<b>2811.1</b>	<b>Other inorganic acids:</b>						
2811.11.00	- Hydrogen fluoride (hydrofluoric acid)	Free	Free			Kg	
2811.12.00	- Hydrogen Cyanide (hydrocyanic acid)	Free	Free			Kg	
2811.19.00	- Other	Free	Free			Kg	
<b>2811.2</b>	<b>Other inorganic oxygen compounds of non-metals:</b>						
2811.21.00	- Carbon dioxide	Free	Free			Kg	
2811.22.00	- Silicon dioxide	Free	Free			Kg	
2811.29.00	- Other	Free	Free			Kg	
	III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS						
<b>28.12</b>	<b>HALIDES AND HALIDE OXIDES OF NONMETALS.</b>						
<b>2812.10.00</b>	<b>Chlorides and chloride oxides;</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
2812.11.00	- Carbonyl dichloride (phosgene)	Free	Free			Kg	
2812.12.00	- Phosphorus oxychloride	Free	Free			Kg	
2812.13.00	- Phosphorus trichloride	Free	Free			Kg	
2812.14.00	- Phosphorus pentachloride	Free	Free			Kg	
2812.15.00	- Sulphur monochloride	Free	Free			Kg	
2812.16.00	- Sulphur dichloride	Free	Free			Kg	
2812.17.00	- Thionyl chloride	Free	Free			Kg	
2812.19.00	- Other	Free	Free			Kg	
<b>2812.90.00</b>	<b>Other:</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>28.13</b>	<b>SULPHIDES OF NONMETALS; COMMERCIAL PHOSPHORUS TRISULPHIDE.</b>						
2813.10.00	- Carbon disulphide	Free	Free			Kg	
2813.90.00	- Other	Free	Free			Kg	
	IV. INORGANIC BASES AND OXIDES HYDROXIDES AND PEROXIDES OF METALS						
<b>28.14</b>	<b>AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION.</b>						
2814.10.00	- Anhydrous ammonia	Free	Free			Kg	
2814.20.00	- Ammonia in aqueous solution	Free	Free			Kg	
<b>28.15</b>	<b>SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM POTASSIUM.</b>						
<b>2815.1</b>	<b>Sodium hydroxide (caustic soda):</b>						
2815.11.00	- Solid	Free	Free			Kg	
2815.12.00	- In aqueous solution (soda lye or liquid soda)	Free	Free			Kg	
2815.20.00	- Potassium hydroxide (caustic potash)	Free	Free			Kg	
2815.30.00	- Peroxides of sodium or potassium	Free	Free			Kg	
<b>28.16</b>	<b>HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM.</b>						
2816.10.00	- Hydroxide and peroxide of magnesium	Free	Free			Kg	
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	Free	Free			Kg	
<b>2817.00.00</b>	<b>Zinc oxide; zinc peroxide.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>28.18</b>	<b>ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE.</b>						
2818.10.00	- Artificial corundum, whether or not chemically defined	Free	Free			Kg	
2818.20.00	- Aluminium oxide, other than artificial corundum	Free	Free			Kg	
2818.30.00	- Aluminium hydroxide	Free	Free			Kg	
<b>28.19</b>	<b>CHROMIUM OXIDES AND HYDROXIDES.</b>						
2819.10.00	- Chromium trioxide	Free	Free			Kg	
2819.90.00	- Other	Free	Free			Kg	
<b>28.20</b>	<b>MANGANESE OXIDES.</b>						
2820.10.00	- Manganese dioxide	Free	Free			Kg	
2820.90.00	- Other	Free	Free			Kg	
<b>28.21</b>	<b>IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe<sub>2</sub>O<sub>3</sub></b>						
2821.10.00	- Iron oxides and hydroxides	Free	Free			Kg	
2821.20.00	- Earth colours	Free	Free			Kg	
<b>2823.00.00</b>	<b>Titanium oxides.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>28.24</b>	<b>LEAD OXIDES; RED LEAD AND ORANGE LEAD.</b>						
2824.10.00	- Lead monoxide (litharge, massicot)	Free	Free			Kg	
2824.90.00	- Other	Free	Free			Kg	
<b>28.25</b>	<b>HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES.</b>						
2825.10.00	- Hydrazine and hydro xylamine and their inorganic salts	Free	Free			Kg	
2825.20.00	- Lithium oxide and hydroxide	Free	Free			Kg	
2825.30.00	- Vanadium oxides and hydroxides	Free	Free			Kg	
2825.40.00	- Nickel oxides and hydroxides	Free	Free			Kg	
2825.50.00	- Copper oxides and hydroxides	Free	Free			Kg	
2825.60.00	- Germanium oxides and zirconium dioxide	Free	Free			Kg	
2825.70.00	- Molybdenum oxides and hydroxides	Free	Free			Kg	
2825.80.00	- Antimony oxides	Free	Free			Kg	
2825.90.00	- Others	Free	Free			Kg	
	V. SALTS AND PEROXSALTS, OF INORGANIC ACIDS AND METALS						
<b>28.26</b>	<b>FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS.</b>						
<b>2826.1</b>	<b>Fluorides:</b>						
2826.12.00	- Of aluminium	Free	Free			Kg	
2826.19.00	- Other	Free	Free			Kg	
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	Free	Free			Kg	
2826.90.00	- Other	Free	Free			Kg	
<b>28.27</b>	<b>CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES.</b>						
2827.10.00	- Ammonium chloride	Free	Free			Kg	
2827.20.00	- Calcium chloride	Free	Free			Kg	
<b>2827.3</b>	<b>Other chlorides:</b>						
2827.31.00	- Of magnesium	Free	Free			Kg	
2827.32.00	- Of aluminium	Free	Free			Kg	
2827.35.00	- Of nickel	Free	Free			Kg	
2827.39.00	- Other	Free	Free			Kg	
<b>2827.4</b>	<b>Chloride oxides and chloride hydroxides:</b>						
2827.41.00	- Of copper	Free	Free			Kg	
2827.49.00	- Other	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>2827.5</b>	- <b>Bromides and bromide oxides:</b>						
2827.51.00	- Bromides of sodium or of potassium	Free	Free			Kg	
2827.59.00	- Other	Free	Free			Kg	
2827.60.00	- Iodides and iodide oxides	Free	Free			Kg	
<b>28.28</b>	- <b>HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES.</b>						
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	Free	Free			Kg	
<b>2828.9</b>	- <b>Other:</b>						
2828.90.10	--- Sodium hypochlorite	10%	10%			Kg	
2828.90.90	--- Other	Free	Free			Kg	
<b>28.29</b>	- <b>CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES.</b>						
<b>2829.1</b>	- <b>Chlorates:</b>						
2829.11.00	- Of sodium	Free	Free			Kg	
2829.19.00	- Other	Free	Free			Kg	
2829.90.00	- Other	Free	Free			Kg	
<b>28.30</b>	- <b>SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED.</b>						
2830.10.00	- Sodium sulphides	Free	Free			Kg	
2830.90.00	- Other	Free	Free			Kg	
<b>28.31</b>	- <b>DITHIONITES AND SULPHOXYLATES.</b>						
2831.10.00	- Of sodium	Free	Free			Kg	
2831.90.00	- Other	Free	Free			Kg	
<b>28.32</b>	- <b>SULPHITES; THIOSULPHATES.</b>						
2832.10.00	- Sodium sulphites	Free	Free			Kg	
2832.20.00	- Other sulphites	Free	Free			Kg	
2832.30.00	- Thiosulphates	Free	Free			Kg	
<b>28.33</b>	- <b>SULPHATES; ALUMS; PEROXSULPHATES (PERSULPHATES).</b>						
<b>2833.1</b>	- <b>Sodium sulphates:</b>						
2833.11.00	- Disodium sulphate	Free	Free			Kg	
2833.19.00	- Other	Free	Free			Kg	
<b>2833.2</b>	- <b>Other sulphates:</b>						
2833.21.00	- Of magnesium	Free	Free			Kg	
2833.22.00	- Of aluminium	Free	Free			Kg	
2833.24.00	- Of nickel	Free	Free			Kg	
2833.25.00	- Of copper	Free	Free			Kg	
2833.27.00	- Of barium	Free	Free			Kg	
2833.29.00	- Other	Free	Free			Kg	
2833.30.00	- Alums	Free	Free			Kg	
2833.40.00	- Peroxosulphates (persulphates)	Free	Free			Kg	
<b>28.34</b>	- <b>NITRITES; NITRATES.</b>						
2834.10.00	- Nitrites	Free	Free			Kg	
<b>2834.2</b>	- <b>Nitrates:</b>						
2834.21.00	- Of potassium	Free	Free			Kg	
2834.29.00	- Other	Free	Free			Kg	
<b>28.35</b>	- <b>PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED.</b>						
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	Free	Free			Kg	
<b>2835.2</b>	- <b>Phosphates:</b>						
2835.22.00	- Of mono or disodium	Free	Free			Kg	
2835.24.00	- Of potassium	Free	Free			Kg	
2835.25.00	- Calcium hydrogeorthophosphate ("dicalcium phosphate")	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
2835.26.00	- Other phosphates of calcium	Free	Free			Kg	
2835.29.00	- Other	Free	Free			Kg	
<b>2835.3</b>	- <b>Polyphosphates:</b>						
2835.31.00	- Sodium triphosphate (sodium tripolyphosphate)	Free	Free			Kg	
2835.39.00	- Other	Free	Free			Kg	
<b>28.36</b>	- <b>CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING CARBAMATE.</b>						
2836.20.00	- Disodium carbonate	Free	Free			Kg	
2836.30.00	- Sodium hydrogen carbonate (sodium bicarbonate)	Free	Free			Kg	
2836.40.00	- Potassium carbonates	Free	Free			Kg	
2836.50.00	- Calcium carbonate	Free	Free			Kg	
2836.60.00	- Barium carbonate	Free	Free			Kg	
<b>2836.9</b>	- <b>Other:</b>						
2836.91.00	- Lithium carbonates	Free	Free			Kg	
2836.92.00	- Strontium carbonate	Free	Free			Kg	
2836.99.00	- Other	Free	Free			Kg	
<b>28.37</b>	- <b>CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES.</b>						
<b>2837.1</b>	- <b>Cyanides and cyanide oxides:</b>						
2837.11.00	- Of sodium	Free	Free			Kg	
2837.19.00	- Other	Free	Free			Kg	
2837.20.00	- Complex cyanides	Free	Free			Kg	
<b>[28.38]</b>							
<b>28.39</b>	- <b>SILICATES; COMMERCIAL ALKALI METAL SILICATES.</b>						
<b>2839.1</b>	- <b>Of sodium:</b>						
2839.11.00	- Sodium metasilicates	Free	Free			Kg	
2839.19.00	- Other	Free	Free			Kg	
2839.90.00	- Other	Free	Free			Kg	
<b>28.40</b>	- <b>BORATES; PEROXOBORATES (PERBORATES).</b>						
<b>2840.1</b>	- <b>Disodium tetraborate (refined borax):</b>						
2840.11.00	- Anhydrous	Free	Free			Kg	
2840.19.00	- Other	Free	Free			Kg	
2840.20.00	- Other borates	Free	Free			Kg	
2840.30.00	- Peroxoborates (perborates)	Free	Free			Kg	
<b>28.41</b>	- <b>SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS.</b>						
2841.30.00	- Sodium dichromate	Free	Free			Kg	
2841.50.00	- Other chromates and dichromates; peroxochromates	Free	Free			Kg	
<b>2841.6</b>	- <b>Manganites, manganates and permanganates:</b>						
2841.61.00	- Potassium permanganate	Free	Free			Kg	
2841.69.00	- Other	Free	Free			Kg	
2841.70.00	- Molybdates	Free	Free			Kg	
2841.80.00	- Tungstates (wolframates)	Free	Free			Kg	
2841.90.00	- Other	Free	Free			Kg	
<b>28.42</b>	- <b>OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES.</b>						
2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	Free	Free			Kg	
2842.90.00	- Other	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
28.43	VI. MISCELLANEOUS  COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS.						
2843.10.00	- Colloidal precious metals	Free	Free			Kg	
2843.2	- Silver compounds:						
2843.21.00	- Silver nitrates	Free	Free			Kg	
2843.29.00	- Other	Free	Free			Kg	
2843.30.00	- Gold compounds	Free	Free			Kg	
2843.90.00	- Other compounds; amalgams	Free	Free			Kg	
28.44	RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSIONABLE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS.						
2844.10.00	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	Free	Free			Kg	P&R
2844.20.00	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	Free	Free			Kg	P&R
2844.30.00	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	Free	Free			Kg	"
2844.4	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10.00; 2844.20.00 or 2844.30.00; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues						
2844.41.00	- Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds	Free	Free			Kg	"
2844.42.00	- Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, plutonium-210, radium-223, uranium-230, or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixture containing these elements or compounds	Free	Free			Kg	"
2844.43.00	- Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds	Free	Free			Kg	"
2844.44.00	- Radioactive residues	Free	Free			Kg	"
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	Free	Free			Kg	"
28.45	ISOTOPES OTHER THAN THOSE OF HEADING 28.44; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED.						
2845.10.00	- Heavy water (deuterium oxide)	Free	Free			Kg	"
2845.20.00	- Boron enriched in boron-10 and its compounds	Free	Free			Kg	"
2845.30.00	- Lithium enriched in lithium-6 and its compounds	Free	Free			Kg	"
2845.40.00	- Helium-3	Free	Free			Kg	"
2845.90.00	- Other	Free	Free			Kg	"
28.46	COMPOUNDS, INORGANIC OR ORGANIC, OF RAREEARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS.						
2846.10.00	- Cerium compounds	Free	Free			Kg	
2846.90.00	- Other	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
2847.00.00	Hydrogen peroxyde, whether or not solidified with urea.	Free	Free			Kg	P&R
[28.48]							
28.49	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED.						
2849.10.00	- Of calcium	Free	Free			Kg	
2849.20.00	- Of silicon	Free	Free			Kg	
2849.90.00	- Other	Free	Free			Kg	
2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	Free	Free			Kg	
[28.51]							
28.52	INORGANIC OR ORGANIC COMPOUNDS OF MERCURY, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING AMALGAMS.						
2852.10.00	- Chemically defined	Free	Free			Kg	
2852.90.00	- Other	Free	Free			Kg	
28.53	Phosphides whether or not chemically defined, excluding, ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.						
2853.10.00	- Cyanogen chloride (chlorocyan)	Free	Free			Kg	
2853.90.00	- Other	Free	Free			Kg	

**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 stereo isomers), whether or not saturated (Chapter 27);
- (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
- (d) The products mentioned in (a),(b) or (c) above dissolved in water;
- (e) The products mentioned in (a),(b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (f) The products mentioned in (a),(b),(c),(d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
- (g) The products mentioned in (a),(b),(c),(d),(e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance or an emetic added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
- (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2.- This Chapter does not cover:

- (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
- (b) Ethyl alcohol (heading 22.07 or 22.08);
- (c) Methane or propane (heading 27.11);
- (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) Immunological products of heading 30.02;
- (f) Urea (heading 31.02 or 31.05);
- (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms of 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 300cm<sup>3</sup> (heading 36.06);
- (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
- (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

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

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

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

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

- 5.- (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (C) Subject to Note 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 numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.
- (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
- (E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

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

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

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
<b>29.01</b>	<b>ACYCLIC HYDROCARBONS.</b>						
2901.10.00	- Saturated	Free	Free			Kg	
<b>2901.2</b>	<b>Unsaturated:</b>						
2901.21.00	- Ethylene	Free	Free			Kg	
2901.22.00	- Propene (propylene)	Free	Free			Kg	
2901.23.00	- Butene (butylene) and isomers thereof	Free	Free			Kg	
2901.24.00	- Buta-1,3-diene and isoprene	Free	Free			Kg	
2901.29.00	- Other	Free	Free			Kg	
<b>29.02</b>	<b>CYCLIC HYDROCARBONS.</b>						
<b>2902.1</b>	<b>Cyclanes, cyclenes and cycloterpenes:</b>						
2902.11.00	- Cyclohexane	Free	Free			Kg	
2902.19.00	- Other	Free	Free			Kg	
2902.20.00	- Benzene	Free	Free			lt.	
2902.30.00	- Toluene	Free	Free			lt.	
<b>2902.4</b>	<b>Xylenes:</b>						
2902.41.00	- o-Xylene	Free	Free			lt	
2902.42.00	- m-Xylene	Free	Free			lt.	
2902.43.00	- p-Xylene	Free	Free			lt	
2902.44.00	- Mixed xylene isomers	Free	Free			lt.	
2902.50.00	- Styrene	Free	Free			Kg	
2902.60.00	- Ethylbenzene	Free	Free			Kg	
2902.70.00	- Cumene	Free	Free			Kg	
2902.90.00	- Other	Free	Free			Kg	
<b>29.03</b>	<b>HALOGENATED DERIVATIVES OF HYDROCARBONS.</b>						
<b>2903.1</b>	<b>Saturated chlorinated derivatives of acyclic hydrocarbons:</b>						
2903.11.00	- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	Free	Free			Kg	
2903.12.00	- Dichloromethane (methylene chloride)	Free	Free			Kg	
2903.13.00	- Chloroform (trichloromethane)	Free	Free			lt.	
2903.14.00	- Carbon tetrachloride	Free	Free			Kg	
2903.15.00	- Ethylene dichloride (ISO) (1,2-dichloroethane)	Free	Free			Kg	
2903.19.00	- Other	Free	Free			Kg	
<b>2903.2</b>	<b>Unsaturated chlorinated derivatives of acyclic hydrocarbons:</b>						
2903.21.00	- Vinyl chloride (chloroethylene) difluorome	Free	Free			Kg	
2903.22.00	- Trichloroethylene	Free	Free			Kg	
2903.23.00	- Tetrachloroethylene (perchloroethylene)	Free	Free			Kg	
2903.29.00	- Other	Free	Free			Kg	
<b>2903.4</b>	<b>Saturated fluorinated derivatives of acyclic hydrocarbons:</b>						
2903.41.00	- Trifluoromethane (HFC-23)	Free	Free			Kg	
2903.42.00	- Difluoromethane (HFC-32)	Free	Free			Kg	
2903.43.00	- Fluoromethane (HFC-41), 1,2-Difluoroethane (HFC-152) and 1,1-Difluoroethane (HFC-152a)	Free	Free			Kg	
2903.44.00	- Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	Free	Free			Kg	
2903.45.00	- 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	Free	Free			Kg	
2903.46.00	- 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	Free	Free			Kg	
2903.47.00	- 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	Free	Free			Kg	
2903.48.00	- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
2903.49.00	Other	Free	Free			Kg	
<b>2903.5</b>	<b>Unsaturated fluorinated derivatives of acyclic hydrocarbons :</b>						
2903.51.00	2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)	Free	Free			Kg	
2903.59.00	Other	Free	Free			Kg	
<b>2903.6</b>	<b>Brominated or iodinated derivatives of acyclic hydrocarbons :</b>						
2903.61.00	Methyl bromide (bromomethane)	Free	Free			Kg	
2903.62.00	Ethylene dibromide (ISO) (1,2-dibromoethane)	Free	Free			Kg	
2903.69.00	Other	Free	Free			Kg	
<b>2903.7</b>	<b>Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:</b>						
2903.71.00	Chlorodifluoromethane (HCFC-22)	Free	Free			Kg	
2903.72.00	Dichlorotrifluoroethanes (HCFC-123)	Free	Free			Kg	
2903.73.00	Dichlorofluoroethanes (HCFC-141,141b)	Free	Free			Kg	
2903.74.00	Chlorodifluoroethanes (HCFC-142,142b)	Free	Free			Kg	
2903.75.00	Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)	Free	Free			Kg	
2903.76.00	Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402).	Free	Free			Kg	
2903.77.00	Other perhalogenated only with fluorine and chlorine	Free	Free			Kg	
2903.78.00	Other perhalogenated derivatives	Free	Free			Kg	
2903.79.00	Other	Free	Free			Kg	
<b>2903.8</b>	<b>Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:</b>						
2903.81.00	1,2,3,4,5,6-Hexachlorocyclohexane (HCH(ISO)), including lindane (ISO, INN)	Free	Free			Kg	
2903.82.00	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	Free	Free			Kg	
2903.83.00	Mirex (ISO)	Free	Free			Kg	
2903.89.00	Other	Free	Free			Kg	
<b>2903.9</b>	<b>Halogenated derivatives of aromatic hydrocarbons:</b>						
2903.91.00	Chlorobenzene, odichlorobenzene and pdichlorobenzene	Free	Free			Kg	
2903.92.00	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane)	Free	Free			Kg	
2903.93.00	Pentachlorobenzene (ISO)	Free	Free			Kg	
2903.94.00	Hexabromobiphenyls	Free	Free			Kg	
2903.99.00	Other	Free	Free			Kg	
<b>29.04</b>	<b>SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED.</b>						
2904.10.00	Derivatives containing only sulpho groups, their salts and ethyl esters	Free	Free			Kg	
2904.20.00	Derivatives containing only nitro or only nitroso groups	Free	Free			Kg	
<b>2904.3</b>	<b>Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride :</b>						
2904.31.00	Perfluorooctane sulphonic acid	Free	Free			Kg	
2904.32.00	Ammonium perfluorooctane sulphonate	Free	Free			Kg	
2904.33.00	Lithium perfluorooctane sulphonate	Free	Free			Kg	
2904.34.00	Potassium perfluorooctane sulphonate	Free	Free			Kg	
2904.35.00	Other salts of perfluorooctane sulphonic acid	Free	Free			Kg	
2904.36.00	Perfluorooctane sulphonyl fluoride	Free	Free			Kg	
<b>2904.9</b>	<b>Other:</b>						
2904.91	Trichloronitromethane (chloropicrin)	Free	Free			Kg	
2904.99	Other	Free	Free			Kg	
	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
<b>29.05</b>	<b>ACYCLIC ALCOHOLS AND THEIR HALOGENATED, NITRATED OR NITROSATED SULPHONATED, DERIVATIVES.</b>						
<b>2905.1</b>	<b>Saturated monohydric alcohols:</b>						
2905.11.00	Methanol (methyl alcohol)	Free	Free			lt.	
2905.12.00	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl)	Free	Free			lt.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
2905.13.00	Butan-1-ol (n butyl alcohol)	Free	Free			lt.	
2905.14.00	Other butanols	Free	Free			lt.	
2905.16.00	Octanol (octyl alcohol) and isomers thereof	Free	Free			lt.	
2905.17.00	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	Free	Free			lt.	
2905.19.00	Other	Free	Free			lt.	
<b>2905.2</b>	<b>Unsaturated monohydric alcohols:</b>						
2905.22.00	Acyclic terpene alcohols	Free	Free			lt.	
2905.29.00	Other	Free	Free			Kg	
<b>2905.3</b>	<b>Diols:</b>						
2905.31.00	Ethylene glycol (ethanediol)	Free	Free			Kg	
2905.32.00	Propylene glycol (propane-1,2-diol)	Free	Free			Kg	
2905.39.00	Other	Free	Free			Kg	
<b>2905.4</b>	<b>Other polyhydric alcohols:</b>						
2905.41.00	2-Ethyl-2(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	Free	Free			Kg	
2905.42.00	Pentaerythritol	Free	Free			Kg	
2905.43.00	Mannitol	Free	Free			Kg	
2905.44.00	D-gulcitol (sorbitol)	Free	Free			Kg	
2905.45.00	Glycerol	Free	Free			Kg	
2905.49.00	Other	Free	Free			Kg	
<b>2905.5</b>	<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:</b>						
2905.51.00	Ethchlorvynol (INN)	Free	Free			Kg	
2905.59.00	Other	Free	Free			Kg	
<b>29.06</b>	<b>CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</b>						
<b>2906.1</b>	<b>Cyclanic, cyclenic or cycloterpene:</b>						
2906.11.00	Menthol	Free	Free			Kg	
2906.12.00	Cyclohexanol, methylcyclohexanols and dimethylcyclo-	Free	Free			Kg	
2906.13.00	Sterols and inositols	Free	Free			Kg	
2906.19.00	Other	Free	Free			Kg	
<b>2906.2</b>	<b>Aromatic:</b>						
2906.21.00	Benzyl alcohol	Free	Free			Kg	
2906.29.00	Other	Free	Free			Kg	
	III. PHENOLS, PHENOLALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
<b>29.07</b>	<b>PHENOLS; PHENOL ALCOHOLS.</b>						
<b>2907.1</b>	<b>Monophenols:</b>						
2907.11.00	Phenol (hydroxybenzene) and its salts	Free	Free			Kg	
2907.12.00	Cresols and their salts	Free	Free			Kg	
2907.13.00	Octylphenol, nonylphenol and their isomers; salts thereof	Free	Free			Kg	
2907.15.00	Naphthols and their salts	Free	Free			Kg	
2907.19.00	Other	Free	Free			Kg	
<b>2907.2</b>	<b>Polyphenols; phenolalcohols:</b>						
2907.21.00	Resorcinol and its salts	Free	Free			Kg	
2907.22.00	Hydroquinone (quinol) and its salts	Free	Free			Kg	
2907.23.00	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	Free	Free			Kg	
2907.29.00	Other	Free	Free			Kg	
<b>29.08</b>	<b>HALOGENATED, SULPHONEATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OF PHENOLALCOHOLS.</b>						
<b>2908.1</b>	<b>Derivatives containing only halogen substituents and their salts.</b>						
2908.11.00	Pentachlorophenol (ISO)	Free	Free			Kg	
2908.19.00	Other	Free	Free			Kg	
<b>2908.9</b>	<b>Other</b>						
2908.91.00	Dinoseb (ISO) and its salts	Free	Free			Kg	
2908.92.00	4,6-Dinitro-o-cresol (DNOC) and its salts	Free	Free			Kg	
2908.99.00	Other	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
29.09	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES  ETHERS, ETHERALCOHOLS, ETHERSPHENOLS, ETHERALCOHOLPHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), & THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.						
2909.1	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:						
2909.11.00	- Diethyl ether	Free	Free			Kg	
2909.19.00	- Other	Free	Free			Kg	
2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free			Kg	
2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free			Kg	
2909.4	- Etheralcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:						
2909.41.00	- 2,2'Oxydiethanol (diethylene glycol, digol)	Free	Free			Kg	
2909.43.00	- Monobutyl ethers of ethylene glycol or of diethylene glycol	Free	Free			Kg	
2909.44.00	- Other monoalkylethers of ethylene glycol or of diethylene glycol	Free	Free			Kg	
2909.49.00	- Other	Free	Free			Kg	
2909.50.00	- Etherphenols, etheralcoholphenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free			Kg	
2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free			Kg	
29.10	EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EXPOXYETHERS WITH A THREE-MEMBERED RING AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.						
2910.10.00	- Oxirane (ethylene oxide)	Free	Free			Kg	
2910.20.00	- Methyloxirane (propylene oxide)	Free	Free			Kg	
2910.30.00	- 1Chloro2,3epoxypropane (epichlorohydrin)	Free	Free			Kg	
2910.40.00	- Dieldrin (ISO, INN)	Free	Free			Kg	
2910.50.00	- Endrin (ISO)	Free	Free			Kg	
2910.90.00	- Other	Free	Free			Kg	
2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Free	Free			Kg	
29.12	V. ALDEHYDE-FUNCTION COMPOUNDS  ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE.						
2912.1	- Acyclic aldehydes without other oxygen function:						
2912.11.00	- Methanal (form aldehyde)	Free	Free			Kg	
2912.12.00	- Ethanal (acetaldehyde)	Free	Free			Kg	
2912.19.00	- Other	Free	Free			Kg	
2912.2	- Cyclic aldehydes without other oxygen function.						
2912.21.00	- Benzaldehyde	Free	Free			Kg	
2912.29.00	- Other	Free	Free			Kg	
2912.4	- Aldehydealcohols, aldehydeethers, aldehydephenols and aldehydes with other oxygen function:						
2912.41.00	- Vanillin (4hydroxy3methoxybenzaldehyde)	Free	Free			Kg	
2912.42.00	- Ethylvanillin (3ethoxy4hydroxybenzaldehyde)	Free	Free			Kg	
2912.49.00	- Other	Free	Free			Kg	
2912.50.00	- Cyclic polymers of aldehydes	Free	Free			Kg	
2912.60.00	- Paraformaldehyde	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	Free	Free			Kg	
29.14	VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS  <b>KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</b>						
2914.1	- Acyclic ketones with out other oxygen function:						
2914.11.00	- Acetone	Free	Free			Kg	
2914.12.00	- Butanone (methyl ethyl ketone)	Free	Free			Kg	
2914.13.00	- 4Methylpentan2one (methyl isobutyl ketone)	Free	Free			Kg	
2914.19.00	- Other	Free	Free			Kg	
2914.2	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:						
2914.22.00	- Cyclohexanone and methylcyclohexanones	Free	Free			Kg	
2914.23.00	- Ionones and methylionones	Free	Free			Kg	
2914.29.00	- Other	Free	Free			Kg	
2914.3	- Aromatic ketones without other oxygen function:						
2914.31.00	- Phenylacetone (phenylpropan2one)	Free	Free			Kg	
2914.39.00	- Other	Free	Free			Kg	
2914.40.00	- Ketonealcohols and ketonealdehydes.	Free	Free			Kg	
2914.50.00	- Ketonephenols and ketones with other oxygen function.	Free	Free			Kg	
2914.6	- Quinones:						
2914.61.00	- Anthraquinone	Free	Free			Kg	
2914.62.00	- Coenzyme Q10 (ubidecarenone (INN))	Free	Free			Kg	
2914.69.00	- Other	Free	Free			Kg	
2914.7	- Halogenated, sulphonated, nitrated or nitrosated derivatives						
2914.71.00	- Chlordecone (ISO)	Free	Free			Kg	
2914.79.00	- Other	Free	Free			Kg	
29.15	VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES  <b>SATURATED ACYCLIC MONO CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</b>						
2915.1	- Formic acid, its salts and esters:						
2915.11.00	- Formic acid	Free	Free			Kg	
2915.12.00	- Salts of formic acid	Free	Free			Kg	
2915.13.00	- Esters of formic acid	Free	Free			Kg	
2915.2	- Acetic acid and its salts;acetic anhydride:						
2915.21.00	- Acetic acid	Free	Free			Kg	
2915.24.00	- Acetic anhydride	Free	Free			Kg	
2915.29.00	- Other	Free	Free			Kg	
2915.3	- Esters of acetic acid:						
2915.31.00	- Ethyl acetate	Free	Free			Kg	
2915.32.00	- Vinyl acetate	Free	Free			Kg	
2915.33.00	- n-Butyl acetate	Free	Free			Kg	
2915.36.00	- Dinoseb (ISO) acetate	Free	Free			Kg	
2915.39.00	- Other	Free	Free			Kg	
2915.40.00	- Mono, di or trichloroacetic acids, their salts and esters	Free	Free			Kg	
2915.50.00	- Propionic acid, its salts and esters	Free	Free			Kg	
2915.60.00	- Butonic acids, penyanoic acids, their salts and esters	Free	Free			Kg	
2915.70.00	- Palmitic acid, stearic acid, their salts and esters	Free	Free			Kg	
2915.90.00	- Other	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>29.16</b>	<b>UNSATURATED ACYCLIC MONO CARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</b>						
<b>2916.1</b>	<b>Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</b>						
2916.11.00	Acrylic acid and its salts	Free	Free			Kg	
2916.12.00	Esters of acrylic acid	Free	Free			Kg	
2916.13.00	Methacrylic acid and its salts	Free	Free			Kg	
2916.14.00	Esters of methacrylic acid	Free	Free			Kg	
2916.15.00	Oleic, linoleic or linolenic acids, their salts and esters	Free	Free			Kg	
2916.16.00	Binapacryl (ISO)	Free	Free			Kg	
2916.19.00	Other	Free	Free			Kg	
2916.20.00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	Free	Free			Kg	
<b>2916.3</b>	<b>Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</b>						
2916.31.00	Benzoic acid, and its salts and esters	Free	Free			Kg	
2916.32.00	Benzoyl peroxide and benzoyl chloride	Free	Free			Kg	
2916.34.00	Phenylacetic acid and its salts	Free	Free			Kg	
2916.39.00	Other	Free	Free			Kg	
<b>29.17</b>	<b>POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</b>						
<b>2917.1</b>	<b>Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</b>						
2917.11.00	Oxalic acid, its salts and esters	Free	Free			Kg	
2917.12.00	Adipic acid, its salts and esters	Free	Free			Kg	
2917.13.00	Azelaic acid, sebacic acid, their salts and esters	Free	Free			Kg	
2917.14.00	Maleic anhydride	Free	Free			Kg	
2917.19.00	Other	Free	Free			Kg	
2917.20.00	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	Free	Free			Kg	
<b>2917.3</b>	<b>Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</b>						
2917.32.00	Diethyl orthophthalates	Free	Free			Kg	
2917.33.00	Dinonyl or didecyl orthophthalates	Free	Free			Kg	
2917.34.00	Other esters of orthophthalic acid	Free	Free			Kg	
2917.35.00	Phthalic anhydride	Free	Free			Kg	
2917.36.00	Terephthalic acid and its salts	Free	Free			Kg	
2917.37.00	Dimethyl terephthalate	Free	Free			Kg	
2917.39.00	Other	Free	Free			Kg	
<b>29.18</b>	<b>CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</b>						
<b>2918.1</b>	<b>Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</b>						
2918.11.00	Lactic acid, its salts and esters	Free	Free			Kg	
2918.12.00	Tartaric acid	Free	Free			Kg	
2918.13.00	Salts and esters of tartaric acid	Free	Free			Kg	
2918.14.00	Citric acid	Free	Free			Kg	
2918.15.00	Salts and esters of citric acid	Free	Free			Kg	
2918.16.00	Gluconic acid, its salts and esters	Free	Free			Kg	
2918.17.00	2,2Diphenylhydroxyacetic acid (benzilic acid)	Free	Free			Kg	
2918.18.00	Chlorobenzilate (ISO)	Free	Free			Kg	
2918.19.00	Other	Free	Free			Kg	
<b>2918.2</b>	<b>Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</b>						
2918.21.00	Salicylic acid and its salts	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
2918.22.00	- OAcetylsalicylic acid, its salts and esters	Free	Free			Kg	
2918.23.00	- Other esters of salicylic acid and their salts	Free	Free			Kg	
2918.29.00	- Other	Free	Free			Kg	
2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function their anhydrides, halides, peroxides, peroxyacids and their derivative	Free	Free			Kg	
2918.9	- <b>Other:</b>						
2918.91.00	- 2,4,5T (ISO) (2,4,5trichlorophenoxyacetic acid), its salts and	Free	Free			Kg	
2918.99.00	- Other	Free	Free			Kg	
	VIII. ESTERS OF INORGANIC ACIDS OF NONMETALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
29.19	<b>PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVE.</b>						
2919.10.00	- Tris (2.3dibromopropyl) phosphate	Free	Free			Kg	
2919.90.00	- Other	Free	Free			Kg	
29.20	<b>ESTERS OF OTHER INORGANIC ACIDS OF NONMETALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</b>						
2920.1	- <b>Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>						
2920.11.00	- Parathion (ISO) and parathionmethyl (ISO) (methylparathion)	Free	Free			Kg	
2920.19.00	- Other	Free	Free			Kg	
2920.2	- <b>Phosphite esters and their salts; their halogenated, sulphonated,nitrated or nitrosated derivatives:</b>						
2920.21.00	- Dimethyl phosphite	Free	Free			Kg	
2920.22.00	- Diethyl phosphite	Free	Free			Kg	
2920.23.00	- Trimethyl phosphite	Free	Free			Kg	
2920.24.00	- Triethyl phosphite	Free	Free			Kg	
2920.29.00	- Other	Free	Free			Kg	
2920.30.00	- Endosulfan (ISO)	Free	Free			Kg	
2920.90.00	- Other	Free	Free			Kg	
29.21	IX. NITROGEN-FUNCTION COMPOUNDS						
2921.1	- <b>Acyclic monoamines and their derivatives; salts thereof:</b>						
2921.11.00	- Methylamine, dior trimethylamine and their salts	Free	Free			Kg	
2921.12.00	- 2(N,NDimethylamino)ethylchloride hydrochloride	Free	Free			Kg	
2921.13.00	- 2(N,NDiethylamino)ethylchloride hydrochloride	Free	Free			Kg	
2921.14.00	- 2(N,NDiisopropylamino)ethylchloride hydrochloride	Free	Free			Kg	
2921.19.00	- Other	Free	Free			Kg	
2921.2	- <b>Acrylic polyamines and their derivatives; salts thereof:</b>						
2921.21.00	- Ethylenediamine and its salts	Free	Free			Kg	
2921.22.00	- Hexamethylenediamine and its salts	Free	Free			Kg	
2921.29.00	- Other	Free	Free			Kg	
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono or polyamines, and their derivatives; salts thereof	Free	Free			Kg	
2921.4	- <b>Aromatic monoamines and derivatives; salts thereof:</b>						
2921.41.00	- Aniline and its salts	Free	Free			Kg	
2921.42.00	- Aniline derivatives and their salts	Free	Free			Kg	
2921.43.00	- Toluidines and their derivatives; salts thereof	Free	Free			Kg	
2921.44.00	- Diphenylamine and its derivatives; salts thereof	Free	Free			Kg	
2921.45.00	- 1Naphthylamine (alphanaphthylamine), 2naphthylamine (betanaphthylamine) and their derivatives; salts thereof	Free	Free			Kg	
2921.46.00	- Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencamfamin )INN), lefetamine (INN), levametamine (INN), mafenorex (INN) and phentermine (INN); salts thereof	Free	Free			Kg	
2921.49.00	- Other	Free	Free			Kg	

P&R

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
2921.5	- <b>Aromatic polyamines and their derivatives; salts thereof:</b>						
2921.51.00	- o <sup>-</sup> , m <sup>-</sup> , p <sup>-</sup> Phenylene diamine, diaminotoluenes, and their derivatives; salts thereof	Free	Free			Kg	P&R
2921.59.00	- Other	Free	Free			Kg	"
29.22	<b>OXYGEN FUNCTION AMINO COMPOUNDS.</b>						
2922.1	- <b>Aminoalcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:</b>						
2922.11.00	- Monoethanolamine and its salts	Free	Free			Kg	P&R
2922.12.00	- Diethanolamine and its salts	Free	Free			Kg	"
2922.14.00	- Dextropropoxyphene (INN) and its salts	Free	Free			Kg	"
2922.15.00	- Triethanolamine	Free	Free			Kg	
2922.16.00	- Diethanolammonium perfluorooctane sulphonate	Free	Free			Kg	
2922.17.00	- Methyl-diethanolamine and ethyl-diethanolamine	Free	Free			Kg	
2922.18.00	- 2(N,N-diisopropylamino)ethanol	Free	Free			Kg	
2922.19.00	- Other	Free	Free			Kg	"
2922.2	- <b>Aminonaphthols and other aminophenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:</b>						
2922.21.00	- Aminohydroxynathalenesulphonic acids and their salts	Free	Free			Kg	"
2922.29.00	- Other	Free	Free			Kg	"
2922.3	- <b>Aminoaldehydes, aminoketones and aminoquinones, other than those containing more than one kind of oxygen function; salts thereof:</b>						
2922.31.00	- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	Free	Free			Kg	"
2922.39.00	- Other	Free	Free			Kg	"
2922.4	- <b>Aminoacids, other than those containing more than one kind of oxygen function, salts thereof:</b>						
2922.41.00	- Lysine and its esters; salts thereof	Free	Free			Kg	
2922.42.00	- Glutamic acid and its salts	Free	Free			Kg	
2922.43.00	- Anthranilic acid and its salts	Free	Free			Kg	
2922.44.00	- Tiuidine (INN) and its salts	Free	Free			Kg	
2922.49.00	- Other	Free	Free			Kg	
2922.50.00	- Aminoalcoholphenols, aminoacidphenols and other aminocompounds with oxygen function	Free	Free			Kg	
29.23	<b>QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED.</b>						
2923.10.00	- Choline and its salts	Free	Free			Kg	P&R
2923.20.00	- Lecithins and other phosphoaminolipids	Free	Free			Kg	P&R
2923.30.00	- Tetraethylammonium perfluorooctane sulphonate	Free	Free			Kg	P&R
2923.40.00	- Didecyl-dimethylammonium perfluorooctane sulphonate	Free	Free			Kg	P&R
2923.90.00	- Other	Free	Free			Kg	P&R
29.24	<b>CARBOXYAMIDEFUNCTION COMPOUNDS; AMIDE FUNCTION COMPOUNDS OF CARBONIC ACID.</b>						
2924.1	- <b>Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:</b>						
2924.11.00	- Meprobamate (INN)	Free	Free			Kg	P&R
2924.12.00	- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	Free	Free			Kg	P&R
2924.19.00	- Other	Free	Free			Kg	P&R
2924.2	- <b>Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:</b>						
2924.21.00	- Ureines and their derivatives; salts thereof	Free	Free			Kg	P&R
2924.23.00	- 2Acetamidobenzoic acid (Nacetyl-anthranilic acid) and its salts	Free	Free			Kg	P&R
2924.24.00	- Ethinamate (INN)	Free	Free			Kg	P&R
2924.25.00	- Alachlor (ISO)	Free	Free			Kg	P&R
2924.29.00	- Other	Free	Free			Kg	P&R
29.25	<b>CARBOXYIMIDEFUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE FUNCTION COMPOUNDS.</b>						
2925.1	- <b>Imides and their derivatives; salts thereof:</b>						
2925.11.00	- Saccharin and its salts	Free	Free			Kg	P&R
2925.12.00	- Glutethimide (INN)	Free	Free			Kg	P&R



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
2925.19.00	- Other	Free	Free			Kg	P&R
<b>2925.2</b>	- <b>Imines and their derivatives; salts thereof:</b>						
2925.21.00	- Chlordimeform (ISO)	Free	Free			Kg	P&R
2925.29.00	- Other	Free	Free			Kg	P&R
<b>29.26</b>	- <b>NITRILEFUNCTION COMPOUNDS.</b>						
2926.10.00	- Acrylonitrile	Free	Free			Kg	
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	Free	Free			Kg	
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4 cyano2dimethylamino4, 4diphenylbutane)	Free	Free			Kg	
2926.40.00	- alphaPhenylacetoacetoneitrile	Free	Free			Kg	
2926.90.00	- Other	Free	Free			Kg	
<b>2927.00.00</b>	- <b>Diazo, azo or azoxy compounds.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>2928.00.00</b>	- <b>Organic derivatives of hydrazine or of hydroxylamine.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>29.29</b>	- <b>COMPOUNDS WITH OTHER NITROGEN FUNCTION.</b>						
2929.10.00	- Isocyanates	Free	Free			Kg	
2929.90.00	- Other	Free	Free			Kg	
	X. ORGANOINORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES						
<b>29.30</b>	- <b>ORGANOSULPHUR COMPOUNDS.</b>						
2930.10.00	- 2-(N,N-Dimethylamino) ethanethiol	Free	Free			Kg	
2930.20.00	- Thiocarbamates and dithiocarbamates	Free	Free			Kg	
2930.30.00	- Thiuram mono, di or tetrasulphides	Free	Free			Kg	
2930.40.00	- Methionine	Free	Free			Kg	
2930.60.00	- 2(N,N-Diethylamino)ethanethiol	Free	Free			Kg	
2930.70.00	- Bis(2hydroxyethyl)sulfide (thiodiglycol (INN))	Free	Free			Kg	
2930.80.00	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	Free	Free			Kg	
2930.90.00	- Other	Free	Free			Kg	
<b>29.31</b>	- <b>OTHER ORGANO-INORGANIC COMPOUNDS.</b>						
2931.10.00	- Tetramethyl lead and tetraethyl lead	Free	Free			Kg	
2931.20.00	- Tributyltin compounds	Free	Free			Kg	
<b>2931.4</b>	- <b>Non-halogenated organo-phosphorous derivatives:</b>						
2931.41.00	- Dimethyl methylphosphonate	Free	Free			Kg	
2931.42.00	- Dimethyl propylphosphonate	Free	Free			Kg	
2931.43.00	- Diethyl ethylphosphonate	Free	Free			Kg	
2931.44.00	- Methylphosphonic acid	Free	Free			Kg	
2931.45.00	- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1:1)	Free	Free			Kg	
2931.46.00	- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	Free	Free			Kg	
2931.47.00	- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl phosphonate	Free	Free			Kg	
2931.48.00	- 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide	Free	Free			Kg	
2931.49.00	- Other	Free	Free			Kg	
<b>2931.5</b>	- <b>Halogenated organo-phosphorous derivatives :</b>						
2931.51.00	- Methylphosphonic dichloride	Free	Free			Kg	
2931.52.00	- Propylphosphonic dichloride	Free	Free			Kg	
2931.53.00	- O-(3-chloropropyl) O-(4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	Free	Free			Kg	
2931.54.00	- Trichlorfon (ISO)	Free	Free			Kg	
2931.59.00	- Other	Free	Free			Kg	
<b>2931.90.00</b>	- <b>Other</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>29.32</b>	- <b>HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO ATOM(S) ONLY.</b>						
<b>2932.1</b>	- <b>Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:</b>						
2932.11.00	- Tetrahydrofuran	Free	Free			Kg	
2932.12.00	- 2Furaldehyde (furfuraldehyde)	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
2932.13.00	— Furfuryl alcohol and tetrahydrofurfuryl alcohol	Free	Free			Kg	
2932.14.00	— Sucralose	Free	Free			Kg	
2932.19.00	— Other	Free	Free			Kg	
2932.20.00	— Lactones	Free	Free			Kg	
<b>2932.9</b>	<b>Other:</b>						
2932.91.00	— Isosafrole	Free	Free			Kg	
2932.92.00	— 1(1,3-Benzodioxol-5-yl) propan-2-one	Free	Free			Kg	
2932.93.00	— Piperonal	Free	Free			Kg	
2932.94.00	— Safrole	Free	Free			Kg	
2932.95.00	— Tetrahydrocannabinols (all isomers)	Free	Free			Kg	
2932.96.00	— Carbofuran (ISO)	Free	Free			Kg	
2932.99.00	— Other	Free	Free			Kg	
<b>29.33</b>	<b>HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO ATOM(S) ONLY.</b>						
<b>2933.1</b>	<b>Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:</b>						
2933.11.00	— Phenazone (antipyrin) and its derivatives	Free	Free			Kg	
2933.19.00	— Other	Free	Free			Kg	
<b>2933.2</b>	<b>Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:</b>						
2933.21.00	— Hydantoin and its derivatives	Free	Free			Kg	
2933.29.00	— Other	Free	Free			Kg	
<b>2933.3</b>	<b>Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:</b>						
2933.31.00	— Pyridine and its salts	Free	Free			Kg	
2933.32.00	— Piperidine and its salts	Free	Free			Kg	
2933.33.00	— Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phenacylidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanyl (INN) and trimeperidine (INN); salts thereof	Free	Free			Kg	
2933.34.00	— Other fentanyl and their derivatives						
2933.35.00	— 3-Quinuclidinol	Free	Free			Kg	
2933.36.00	— 4-Anilino-N-phenethylpiperidine (ANPP)	Free	Free			Kg	
2933.37.00	— N-Phenethyl-4-piperidone (NPP)	Free	Free			Kg	
2933.39.00	— Other	Free	Free			Kg	
<b>2933.4</b>	<b>Compounds containing in the structure a quinoline or isoquinoline ring system (whether or not hydrogenated), not further fused:</b>						
2933.41.00	— Levorphanol (INN) and its salts	Free	Free			Kg	
2933.49.00	— Other	Free	Free			Kg	
<b>2933.5</b>	<b>Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:</b>						
2933.52.00	— Malonylurea (barbituric acid) and its salts	Free	Free			Kg	
2933.53.00	— Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methyphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and malonylurea (barbituric acid); salts thereof	Free	Free			Kg	
2933.54.00	— Other derivatives of malonylurea (barbituric acid); salts thereof	Free	Free			Kg	
2933.55.00	— Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	Free	Free			Kg	
2933.59.00	— Other	Free	Free			Kg	
<b>2933.6</b>	<b>Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:</b>						
2933.61.00	— Melamine	Free	Free			Kg	
2933.69.00	— Other	Free	Free			Kg	
<b>2933.7</b>	<b>Lactams:</b>						
2933.71.00	— 6-Hexanelactam (epsilon-caprolactam)	Free	Free			Kg	
2933.72.00	— Clobazam (INN) and methyprylon (INN)	Free	Free			Kg	
2933.79.00	— Other lactams	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>2933.9</b>	<b>Other:</b>						
2933.91.00	- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethylloflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	Free	Free			Kg	
2933.92.00	- Azinphosmethyl (ISO)	Free	Free			Kg	
2933.99.00	- Other	Free	Free			Kg	
<b>29.34</b>	<b>NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS.</b>						
2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	Free	Free			Kg	
2934.20.00	- Compounds containing in the structure a benzothiazole ringsystem (whether or not hydrogenated), not further fused	Free	Free			Kg	
2934.30.00	- Compounds containing in the structure a phenothiazine ringsystem (whether or not hydrogenated), not further fused	Free	Free			Kg	
<b>2934.9</b>	<b>Other:</b>						
2934.91.00	- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	Free	Free			Kg	
2934.92.00	- Other fentanyl and their derivatives	Free	Free			Kg	
2934.99.00	- Other	Free	Free			Kg	
<b>29.35</b>	<b>Sulphonamides.</b>						
2935.10.00	- NMethylperfluorooctane sulphonamide	Free	Free			Kg	
2935.20.00	- NEthylperfluorooctane sulphonamide	Free	Free			Kg	
2935.30.00	- NEthylN(2hydroxyethyl) perfluorooctane sulphonamide	Free	Free			Kg	
2935.40.00	- N(2Hydroxyethyl)Nmethylperfluorooctane sulphonamide	Free	Free			Kg	
2935.50.00	- Other perfluorooctane sulphonamides	Free	Free			Kg	
2935.90.00	- Other	Free	Free			Kg	
	XI. PROVITAMINS, VITAMINS AND HORMONES						
<b>29.36</b>	<b>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.</b>						
<b>2936.2</b>	<b>Vitamins and their derivatives, unmixed:</b>						
2936.21.00	- Vitamins A and their derivatives	Free	Free			Kg	
2936.22.00	- Vitamin B1 and its derivatives	Free	Free			Kg	
2936.23.00	- Vitamin B2 and its derivatives	Free	Free			Kg	
2936.24.00	- D- or DL-Pantothenic acid (Vitamin B5 ) and its derivatives	Free	Free			Kg	
2936.25.00	- Vitamin B6 and its derivatives	Free	Free			Kg	
2936.26.00	- Vitamin B12 and its derivatives	Free	Free			Kg	
2936.27.00	- Vitamin C and its derivatives	Free	Free			Kg	
2936.28.00	- Vitamin E and its derivatives	Free	Free			Kg	
2936.29.00	- Other vitamins and their derivatives	Free	Free			Kg	
2936.90.00	- Other, including natural concentrates	Free	Free			Kg	
<b>29.37</b>	<b>HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES.</b>						
<b>2937.1</b>	<b>Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:</b>						
2937.11.00	- Somatotropin, its derivatives and structural analogues	Free	Free			Kg	
2937.12.00	- Insulin and its salts	Free	Free			Kg	
2937.19.00	- Other	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>2937.2</b>	- <b>Steroidal hormones, their derivatives and structural analogues:</b>						
2937.21.00	- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	Free	Free			Kg	
2937.22.00	- Halogenated derivatives of corticosteroidal hormones	Free	Free			Kg	
2937.23.00	- Oestrogens and progestogens	Free	Free			Kg	
2937.29.00	- Other	Free	Free			Kg	
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	Free	Free			Kg	
2937.90.00	- Other	Free	Free			Kg	
	XII. GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES						
<b>29.38</b>	<b>GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.</b>						
2938.10.00	- Rutoside (rutin) and its derivatives	Free	Free			Kg	
2938.90.00	- Other	Free	Free			Kg	
<b>29.39</b>	<b>ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.</b>						
<b>2939.1</b>	- <b>Alkaloids of opium and their derivatives; salts thereof:</b>						
2939.11.00	- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebaine (INN) and thebaine; salts thereof	Free	Free			Kg	P&R
2939.19.00	- Other	Free	Free			Kg	P&R
2939.20.00	- Alkaloids of cinchona and their derivatives; salts thereof:	Free	Free			Kg	"
2939.30.00	- Caffeine and its salts	Free	Free			Kg	"
<b>2939.4</b>	- <b>Alkaloids of ephedra and their derivatives; salts thereof:</b>						
2939.41.00	- Ephedrine and its salts	Free	Free			Kg	P&R
2939.42.00	- Pseudoephedrine (INN) and its salts	Free	Free			Kg	"
2939.43.00	- Cathine (INN) and its salts	Free	Free			Kg	"
2939.44.00	- Norephedrine and its salts	Free	Free			Kg	"
2939.45.00	- Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	Free	Free			Kg	"
2939.49.00	- Other	Free	Free			Kg	"
<b>2939.5</b>	- <b>Theophylline and aminophylline (theophyllineethylenediamine) and their derivatives; salts thereof:</b>						
2939.51.00	- Fenetylline (INN) and its salts	Free	Free			Kg	"
2939.59.00	- Other	Free	Free			Kg	"
<b>2939.6</b>	- <b>Alkaloids of rye ergot and their derivatives; salts thereof:</b>						
2939.61.00	- Ergometrine (INN) and its salts	Free	Free			Kg	P&R
2939.62.00	- Ergotamine (INN) and its salts	Free	Free			Kg	"
2939.63.00	- Lysergic acid and its salts	Free	Free			Kg	"
2939.69.00	- Other	Free	Free			Kg	"
<b>2939.7</b>	- <b>Other, of vegetal origin:</b>						
2939.72.00	- Cocaine, ecgonine; salts, esters and other derivatives thereof	Free	Free			Kg	"
2939.79.00	- Other	Free	Free			Kg	"
2939.80.00	- Other	Free	Free			Kg	"

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
2940.00.00	XIII. OTHER ORGANIC COMPOUNDS  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	Free	Free			Kg	
29.41	ANTIBIOTICS.						
2941.10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	Free	Free			Kg	P&R
2941.20.00	- Streptomycins and their derivatives; salts thereof	Free	Free			Kg	"
2941.30.00	- Tetracyclines and their derivatives; salts thereof	Free	Free			Kg	"
2941.40.00	- Chloramphenicol and its derivatives; salts thereof	Free	Free			Kg	"
2941.50.00	- Erythromycin and its derivatives; salts thereof	Free	Free			Kg	"
2941.90.00	- Other	Free	Free			Kg	"
2942.00.00	Other organic compounds.	Free	Free			Kg	

**CHAPTER 30**  
**PHARMACEUTICAL PRODUCTS**

**Notes.**

1.- This Chapter does not cover:

- (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
- (b) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 24.04).
- (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
- (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
- (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
- (f) Soap or other products of heading 34.04 containing added medicaments;
- (g) Preparations with a basis of plaster for use in dentistry (heading 34.07);
- (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02); or
- (ij) Diagnostic reagents of heading 38.22.

2.- For the purposes of heading 30.02, the expression "immunological products" applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain 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 3 (d) to this Chapter, the following are to be treated:

- (a) As unmixed products:
  - (1) Unmixed products dissolved in water;
  - (2) All goods of Chapter 28 or 29; and
  - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
- (b) As products which have been mixed:
  - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
  - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
  - (3) Salts and concentrates obtained by evaporating natural mineral waters.

4.- Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:

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

**Subheading Notes.**

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

- (a) As unmixed products, pure products, whether or not containing impurities;
- (b) As products which have been mixed :
  - (1) The products mentioned in (a) above dissolved in water or in other solvents;
  - (2) The products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport;
  - (3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.

2.- Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients : amodiaquine (INN); artelinic acid or its salts; artenimol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN);

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
30.01	GLANDS AND OTHER ORGANS FOR ORGANOOTHERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; ORGANS OR OF THEIR SECRETIONS FOR ORGANOOTHERAPEUTIC USES; HEPARIN AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED						
3001.20.00	- Extracts of Glands or other organs or of their secretions	Free	Free			Kg	P&R
3001.90.00	- Other	Free	Free			Kg	P&R
30.02	HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA, OTHER BLOOD FRACTIONS AND IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT MODIFIED OR OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICROORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS; CELL CULTURES, WHETHER OR NOT MODIFIED.						
3002.1	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes						
3002.12.00	- Antisera and other blood fractions	Free	Free			lt.	P&R
3002.13.00	- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	Free	Free			lt.	P&R
3002.14.00	- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	Free	Free			lt.	P&R
3002.15.00	- Immunological products, put up in measured doses or in forms or packings for retail sale	Free	Free			lt.	P&R
3002.4	- Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:						
3002.41.00	- Vaccines for human medicine	Free	Free			Kg	"
3002.42.00	- Vaccines for veterinary medicine	Free	Free			Kg	"
3002.49.00	- Other	Free	Free			Kg	"
3002.5	- Cell cultures, whether or not modified :						
3002.51.00	- Cell therapy products	Free	Free			Kg	"
3002.59.00	- Other	Free	Free			Kg	"
3002.90.00	- Other	Free	Free			Kg	"
30.03	MEDICAMENTS (EXCLUDING GOODS OF HEADING 30.02, 30.05 OR 30.06) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKING FOR RETAIL SALE.						
3003.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free	Free			Kg	"
3003.20.00	- Other, containing antibiotics	Free	Free			Kg	"
3003.3	- Other, containing hormones or other products of heading 29.37:						
3003.31.00	- Containing insulin	Free	Free			Kg	"
3003.39.00	- Other	Free	Free			Kg	"
3003.4	- Other, containing alkaloids or derivatives thereof:						
3003.41.00	- Containing ephedrine or its salts	Free	Free			Kg	
3003.42.00	- Containing pseudoephedrine (INN) or its salts	Free	Free			Kg	
3003.43.00	- Containing norephedrine or its salts	Free	Free			Kg	
3003.49.00	- Other	Free	Free			Kg	
3003.60.00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	Free	Free			Kg	
3003.90.00	- Other	Free	Free			Kg	"

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>30.04</b>	<b>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 PACKING FOR RETAIL SALE.</b>						
3004.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free	Free			Kg	P&R
3004.20.00	- Other, Containing antibiotics	Free	Free			Kg	"
<b>3004.3</b>	<b>Other, containing hormones or other products of heading 29.37:</b>						
3004.31.00	- Containing insulin	Free	Free			Kg	"
3004.32.00	- Containing adrenal corticosteroid hormones, their derivatives or structural analogues	Free	Free			Kg	"
3004.39.00	- Other	Free	Free			Kg	"
<b>3004.4</b>	<b>Other, containing alkaloids or derivatives thereof:</b>						
3004.41.00	- Containing ephedrine or its salts	Free	Free			Kg	"
3004.42.00	- Containing pseudoephedrine (INN) or its salts	Free	Free			Kg	"
3004.43.00	- Containing norephedrine or its salts	Free	Free			Kg	"
3004.49.00	- Other	Free	Free			Kg	"
3004.50.00	- Other, containing vitamins or other products of heading 29.36	Free	Free			Kg	"
3004.60.00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	Free	Free			Kg	"
3004.90.00	- Other	Free	Free			Kg	"
<b>30.05</b>	<b>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.</b>						
3005.10.00	- Adhesive dressings and other articles having an adhesive layer	Free	Free			Kg	"
3005.90.00	- Other	Free	Free			Kg	"
<b>30.06</b>	<b>PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER.</b>						
3006.10.00	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable.	Free	Free			Kg	P&R
3006.30.00	- Opacifying preparations for Xray examinations; diagnostic reagents designed to be administered to the patient	Free	Free			Kg	"
3006.40.00	- Dental cements and other dental fillings; bone reconstruction cements	Free	Free			Kg	"
3006.50.00	- First aid boxes and kits	Free	Free			No	P&R
3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	Free	Free			Kg	"
3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	Free	Free			Kg	"
<b>3006.9</b>	<b>Other</b>						
3006.91.00	- Appliances identifiable for ostomy use	Free	Free			Kg	"
3006.92.00	- Waste pharmaceuticals	Free	Free			Kg	"
3006.93.00	- Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	Free	Free			Kg	"



## 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 description in Note 2(a), 3(a), 4(a) or 5 below); or
- (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5g each, of heading 38.23; optical elements of potassium chloride (heading 91.08).

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 description given below:
  - (i) Sodium nitrate, whether or not pure;
  - (ii) Ammonium nitrate, whether or not pure;
  - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
  - (iv) Ammonium sulphate, whether or not pure;
  - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
  - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
  - (vii) Calcium cyanamide, whether or not pure or treated with oil;
  - (viii) Urea, whether or not pure.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
- (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
- (d) Liquid fertilisers consisting of the goods of sub-paragraph (a)(ii) or (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;
  - (iii) Superphosphates (single, double or triple);
  - (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
- (c) Fertilisers consisting of any of the goods described in (a) or (b) above but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

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

- (a) Goods which answer to one or other of the descriptions given below:
  - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite)
  - (ii) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;
  - (iii) Potassium sulphate, whether or not pure;
  - (iv) Magnesium potassium sulphate, whether or not pure.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together.

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

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>31.01</b>	<b>ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS.</b>						
3101.00.10	--- Animal fertilisers	Free	Free			Kg	Qr
3101.00.20	--- Natural fish fertilisers	Free	Free			Kg	Qr
3101.00.30	--- Vegetable fertilisers	Free	Free			Kg	Qr
3101.00.90	--- Other	Free	Free			Kg	Qr
<b>31.02</b>	<b>MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS.</b>						
3102.10.00	- Urea, whether or not in aqueous solution	Free	Free			Kg	
<b>3102.2</b>	<b>Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:</b>						
3102.21.00	- Ammonium sulphate	Free	Free			Kg	
3102.29.00	- Other	Free	Free			Kg	
3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	Free	Free			Kg	
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other in organic nonfertilising substances	Free	Free			Kg	
3102.50.00	- Sodium nitrate	Free	Free			Kg	
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	Free			Kg	
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	Free			Kg	
3102.90.00	- Other, including mixtures not specified in the foregoing tariff items	Free	Free			Kg	
<b>31.03</b>	<b>MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC.</b>						
<b>3103.1</b>	<b>Superphosphates:</b>						
3103.11.00	- Containing by weight 35 % or more of diphosphorus pentaoxide (P <sub>2</sub> O <sub>5</sub> )	Free	Free			tonne	
3103.19.00	- Other	Free	Free			tonne	
3103.90.00	- Other	Free	Free			tonne	
<b>31.04</b>	<b>MINERAL OR CHEMICAL FERTILISERS, POTASSIC.</b>						
3104.20.00	- Potassium chloride	Free	Free			Kg	
3104.30.00	- Potassium sulphate	Free	Free			Kg	
3104.90.00	- Other	Free	Free			Kg	
<b>31.05</b>	<b>MINERAL OR CHEMICAL FERTILISERS 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</b>						
3105.10.00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10Kg	Free	Free			Kg	
3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	Free	Free			Kg	
3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	Free	Free			Kg	
3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	Free	Free			Kg	
<b>3105.5</b>	<b>Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:</b>						
3105.51.00	- Containing nitrates and phosphates	Free	Free			Kg	
3105.59.00	- Other	Free	Free			Kg	
3105.60.00	- Mineral or chemical fertilisers containing and two fertilising elements phosphorus and potassium	Free	Free			Kg	
3105.90.00	- Other	Free	Free			Kg	

**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 of 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 matters (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 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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>32.01</b>	<b>TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.</b>						
3201.10.00	- Quebracho extract	Free	Free			Kg	
3201.20.00	- Wattle extract	Free	Free			Kg	
3201.90.00	- Other	Free	Free			Kg	
<b>32.02</b>	<b>SYNTHETIC ORGANIC TANNING SUBSTANCES; INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMIC PREPARATIONS FOR PRETANNING.</b>						
3202.10.00	- Synthetic organic tanning substances	Free	Free			Kg	
3202.90.00	- Other	Free	Free			Kg	
<b>3203.00.00</b>	<b>Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>32.04</b>	<b>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 LUMINOPIHORES, WHETHER OR NOT CHEMICALLY DEFINED.</b>						
<b>3204.1</b>	<b>- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:</b>						
3204.11.00	- Disperse dyes and preparations based thereon	Free	Free			Kg	
3204.12.00	- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	Free	Free			Kg	
3204.13.00	- Basic dyes and preparations based thereon	Free	Free			Kg	
3204.14.00	- Direct dyes and preparations based thereon	Free	Free			Kg	
3204.15.00	- Vat dyes (including those useable in that state as pigments) and preparations based thereon	Free	Free			Kg	
3204.16.00	- Reactive dyes and preparations based thereon	Free	Free			Kg	
3204.17.00	- Pigments and preparations based thereon	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
3204.18.00	- Carotenoid colouring matters and preparations based thereon	Free	Free			Kg	
3204.19.00	- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11.00 to 3204.19.00	Free	Free			Kg	
3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	Free	Free			Kg	
3204.90.00	- Other	Free	Free			Kg	
3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	Free	Free			Kg	
32.06	OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER OTHER THAN THOSE OF HEADING 32.03, 32.04 OR 32.05; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED.						
3206.1	- Pigments and preparations based on titanium dioxide:						
3206.11.00	- Containing 80% or more by weight of titanium dioxide calculated on the dry matter	Free	Free			Kg	
3206.19.00	- Other	Free	Free			Kg	
3206.20.00	- Pigments and preparations based on chromium compounds	Free	Free			Kg	
3206.4	- Other colouring matter and other preparations						
3206.41.00	- Ultramarine and preparations based thereon	Free	Free			Kg	
3206.42.00	- Lithopone and other pigments and preparations based on zinc sulphide	Free	Free			Kg	
3206.49.00	- Other	Free	Free			Kg	
3206.50.00	- Inorganic products of a kind used as luminophores	Free	Free			Kg	
32.07	PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES.						
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	Free	Free			Kg	
3207.20.00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	Free	Free			Kg	
3207.30.00	- Liquid lustres and similar preparations	Free	Free			Kg	
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	Free	Free			Kg	
32.08	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NONAQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER.						
3208.10.00	- Based on polyesters	10%	15%			Kg	
3208.20.00	- Based on acrylic or vinyl polymers	10%	15%			Kg	
3208.9	- Other						
3208.90.10	--- Lacquers and varnishes	Free	Free			Kg	
3208.90.90	--- Other	10%	15%			Kg	
32.09	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM.						
3209.10.00	- Based on acrylic or vinyl polymers	10%	15%			Kg	
3209.9	- Other						
3209.90.10	--- Lacquers and varnishes used in the manufacture of furniture	Free	Free			Kg	
3209.90.90	--- Other	10%	15%			Kg	
3210.00.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	10%	10%			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
3211.00.00	Prepared driers.	Free	Free			Kg	
32.12	PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NONAQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS (INCLUDING ENAMELS); STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE.						
3212.10.00	- Stamping foils	Free	Free			Kg	
3212.90.00	- Other	Free	Free			Kg	
32.13	ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES JARS, BOTTLES,PANS OR IN SIMILAR FORMS OR PACKINGS.						
3213.10.00	- Colours in sets	Free	Free			Kg	
3213.90.00	- Other	Free	Free			Kg	
32.14	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON REFRACTORY SURFACING PREPARATIONS FOR FACADES, INDOOR WALLS, FLOORS, CEILINGS OR THE LIKE.						
3214.10.00	- Glaziers' putty, grafting putty, resin cements,caulking compounds and other Mastics; painters' fillings	Free	Free			Kg	
3214.90.00	- Other	Free	Free			Kg	
32.15	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID.						
3215.1	- Printing ink:						
3215.11.00	- Black	Free	Free			Kg	
3215.19.00	- Other	Free	Free			Kg	
3215.90.00	- Other	Free	Free			Kg	

**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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>33.01</b>	<b>ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES, RESINOIDS; EXTRACTED OLEORESINS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS.</b>						
3301.12.00	- Of orange	Free	Free			No	
3301.13.00	- Of lemon	Free	Free			No	
3301.19.00	- Other	Free	Free			No	
<b>3301.2</b>	<b>Essential oils other than those of citrus fruit:</b>						
3301.24.00	- Of peppermint ( <i>Mentha piperita</i> )	Free	Free			No	
3301.25.00	- Of other mints	Free	Free			No	
3301.29.00	- Other	Free	Free			Kg	
3301.30.00	- Resinoids	Free	Free			Kg	
<b>3301.9</b>	<b>Other</b>						
3301.90.10	--- Concentrates of essential oils	Free	Free			Kg	
3301.90.90	--- Other	Free	Free			Kg	
<b>33.02</b>	<b>MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES.</b>						
3302.10.00	- Of a kind used in the food or drink industries	Free	Free			Kg	
3302.90.00	- Other	Free	Free			Kg	
<b>3303.00.00</b>	<b>Perfumes and toilet waters.</b>	<b>Free</b>	<b>Free</b>			<b>Lt</b>	
<b>33.04</b>	<b>BEAUTY OR MAKEUP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS.</b>						
3304.10.00	- Lip makeup preparations	10%	10%	Free		No.	
3304.20.00	- Eye makeup preparations	10%	10%	Free		No.	
3304.30.00	- Manicure or pedicure preparations (nail polishes, etc.)	10%	20%	Free		No.	
<b>3304.9</b>	<b>Other:</b>						
3304.91.00	- Powders, whether or not compressed (face powder, baby powder, talc powder, etc.)	10%	10%			No.	
3304.99.00	- Other	10%	10%			No.	
<b>33.05</b>	<b>PREPARATIONS FOR USE ON THE HAIR.</b>						
3305.10.00	- Shampoos	10%	20%			No.	
3305.20.00	- Preparations for permanent waving or straightening	10%	20%	Free		No.	
3305.30.00	- Hair lacquers (sometimes known as Hair Sprays)	10%	20%	Free		No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>3305.9</b>	- <b>Other</b>						
3305.90.10	--- Hair preparations such as brilliantines, oils, creams "pomades" etc	10%	20%			No.	
3305.90.20	--- Hair dyes	10%	10%	Free		No.	
3305.90.30	--- Baby Oil	10%	10%			No.	
3305.90.90	--- Other	10%	10%			No.	
<b>33.06</b>	<b>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.</b>						
3306.10.00	- Dentifrices	Free	Free			No.	
3306.20.00	- Yarn used to clean between the teeth (dental floss)	Free	Free			No.	
3306.90.00	- Other	Free	Free			No.	
<b>33.07</b>	<b>PRESHAVE, SHAVING OR AFTER SHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDE; PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES</b>						
3307.10.00	- Preshave, shaving or aftershave preparations	10%	10%	Free		No.	
3307.20.00	- Personal deodorants and antiperspirants	10%	10%	Free		No.	
3307.30.00	- Perfumed bath salts and other bath preparations	10%	10%	Free		No.	
<b>3307.4</b>	<b>Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:</b>						
3307.40.10	--- Room deodorisers	10%	10%			No.	
3307.40.20	--- Used during religious rites	10%	10%			No.	
3307.40.90	--- Other	10%	10%			No.	
3307.41.00	- "Agarbati" and other odoriferous preparations which operate by burning	10%	10%	Free		No.	
<b>3307.49</b>	<b>Other:</b>						
3307.49.10	--- Perfumed petroleum jelly (Vaseline) for retail sale	10%	10%	Free		No.	
3307.49.90	--- Other	10%	10%	Free		No.	
<b>3307.90.00</b>	<b>- Other</b>	<b>10%</b>	<b>10%</b>			<b>No.</b>	

# CHAPTER 34

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

### Notes.

1.- This Chapter does not cover:

- (a) Edible mixtures or preparations of animal, vegetable or microbial fats or oils of a kind used as mould release preparations (heading 15.17);
- (b) Separate chemically defined compounds; or
- (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing sap 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 or insoluble matter; and
- (b) reduce the surface tension of water to 4.5 x 10<sup>-2</sup> N/m (45 dyne/cm) or less.

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

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

- (a) Chemically produced organic products of a waxy character, whether or not water-soluble;
- (b) Products obtained by mixing different waxes;
- (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not 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 or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
34.01	SOAP; ORGANIC SURFACEACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACEACTIVE PRODUCTS AND PRERATIONS 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.						
3401.1	- Soap and other organic surfaceactive products and preparations, in the form of bars, cakes, moulded pieces or shapes and papers, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:						
3401.11	-- For toilet use (including medicated products)		20%			Kg	
3401.11.10	--- Bath Soap		20%			Kg	
3401.11.90	--- Other, including wipes		20%			Kg	
3401.19	-- Other						
3401.19.10	--- Laundry Soap	20%	20%			Kg	
3401.19.20	--- Shaving Soap	20%	20%			Kg	
3401.19.90	--- Other		20%			Kg	
3401.20	-- Soap in other forms						
3401.20.10	--- Soap Noodles	20%	Free			Kg	
3401.20.90	--- Other	20%	20%			Kg	
3401.30.00	- Organic surfaceactive products and preparation for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	15%	15%			Kg	



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
34.02	ORGANIC SURFACEACTIVE AGENTS (OTHER THAN SOAP); SURFACEACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING 34.01.						
3402.3	- Anionic organic surface active agents, whether or not put up for retail sale :						
3402.31.00	- Linear alkylbenzene sulphonic acids and their salts	Free	Free			Kg	
3402.39.00	- Other	Free	Free			Kg	
3402.4	- Other organic surface active agents, whether or not put up for retail sale :						
3402.41.00	- Cationic	Free	Free			Kg	
3402.42.00	- Non-ionic	Free	Free			Kg	
3402.49.00	- Other	Free	Free			Kg	
3402.5	- Preparations put up for retail sale						
3402.50.10	--- Synthetic detergents in powder form, imported ready for retail sale, or in containers of less than 50Kg	10%	20%			Kg	
3402.50.20	--- Synthetic detegents in powder form, imported for packaging for retail sale in PNG, in bulk containers of 50Kg or greater	Free	Free			Kg	
3402.50.30	--- Synthetic detergents in liquid form	15%	25%			Kg	
3402.50.40	--- Liquid bleaches	15%	25%			Kg	
3402.90.00	- Other	15%	15%			Kg	
34.03	LUBRICATING PREPARATIONS (INCLUDING CUTTINGOIL PREPARATIONS, BOLT OR NOT RELEASED PREPARATIONS, ANTIRUST OR ANTICORRISION PREPARATIONS AND MOULD RELEASE PREPARATION, BASED ON 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.						
3403.1	- Containing petroleum oils or oils obtained from bituminous minerals:						
3403.11.00	- Preparations for the treatments of textile materials, leather, furskins or other materials	Free	Free			Kg	
3403.19.00	- Other	Free	Free			Kg	
3403.9	- Other:						
3403.91.00	- Preparations for the treatments of textile materials, leather, furskins or other materials	Free	Free			Kg	
3403.99.00	- Other	Free	Free			Kg	
34.04	ARTIFICIAL WAXES AND PREPARED WAXES.						
3404.20.00	- Of poly(oxyethylene) (polyethylene glycol)	Free	Free			Kg	
3404.90.00	- Other	Free	Free			Kg	
34.05	POLISHES AND CREAMS, FOR FOOTWEAR,FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS, (WHETHER OR NOT IN THE FORM OF PAPER WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR RUBBER, IMPREGNATED, COATED ORCELLULAR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING 34.04						
3405.10.00	- Polishes, creams and similar preparations for footwear or leather	Free	Free			Kg	
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	Free	Free			Kg	
3405.30.00	- Polishes and similar preparations for coach work other than metal polishes	Free	Free			Kg	
3405.40.00	- Scouring pastes and powders and other scouring preparations	15%	15%			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
3405.9	- Other						
3405.90.10	--- Metal polishes	Free	Free			Kg	
3405.90.90	--- Other	Free	Free			Kg	
3406.00.00	Candles, tapers and the like.	15%	15%			Kg	
34.07	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKING FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM SULPHATE).						
3407.00.10	--- Modelling pastes	Free	Free			Kg	
3407.00.20	--- Dental wax or dental impression compounds	Free	Free			Kg	
3407.00.30	--- Other preparations for use in dentistry	Free	Free			Kg	
3407.00.90	--- Other	Free	Free			Kg	

**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 albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
- (c) Enzymatic preparations for pre-tanning (heading 32.02);
- (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
- (e) Hardened proteins (heading 39.13); or
- (f) Gelatin products of the printing industry (Chapter 49).

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

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>35.01</b>	<b>CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES.</b>						
3501.10.00	- Casein	Free	Free			Kg	
3501.90.00	- Other	Free	Free			Kg	
<b>35.02</b>	<b>ALBUMINS, ALBUMINATES AND OTHER ALBUMIN DERIVATIVES.</b>						
<b>3502.1</b>	<b>Egg albumin:</b>						
3502.11.00	- Dried	Free	Free			Kg	Qr
3502.19.00	- Other	Free	Free			Kg	
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	Free	Free			Kg	
3502.90.00	- Other	Free	Free			Kg	
<b>3503.00.00</b>	<b>Gelatin (including gelatin in rectangular (including square) sheets, whether or not surfaceworked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>3504.00.00</b>	<b>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>35.05</b>	<b>DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES OR ON DEXTRINS OR OTHER MODIFIED STARCHES.</b>						
3505.10.00	- Dextrins and other modified starches	Free	Free			Kg	
3505.20.00	- Glues	Free	Free			Kg	
<b>35.06</b>	<b>PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1Kg.</b>						
3506.10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 Kg	10%	20%			Kg	
<b>3506.9</b>	<b>Other:</b>						
3506.91.00	- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	Free	Free			Kg	
3506.99.00	- Other	Free	Free			Kg	
<b>35.07</b>	<b>ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>						
3507.10.00	- Rennet and concentrates thereof	Free	Free			Kg	
3507.90.00	- Other	Free	Free			Kg	

**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 300cm
  - (c) Resin torches, firelighters and the like.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
3601.00.00	Propellant powders.	Free	Free			Kg	P&R
3602.00.00	Prepared explosives, other than propellant powders.	Free	Free			Kg	P&R
36.03	<b>SAFETY FUSES; DETONATING CORDS; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS.</b>						
3603.10.00	- Safety fuses	Free	Free			Kg	P&R
3603.20.00	- Detonating cords	Free	Free			Kg	P&R
3603.30.00	- Percussion caps	Free	Free			Kg	P&R
3603.40.00	- Detonating caps	Free	Free			Kg	P&R
3603.50.00	- Igniters	Free	Free			Kg	P&R
3603.60.00	- Electric detonators	Free	Free			Kg	P&R
36.04	<b>FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES.</b>						
3604.10.00	- Fireworks	Free	Free			Kg	P&R
3604.90.00	- Other	Free	Free			Kg	P&R
3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.	2 toea per box	2 toea per box			No. of boxes	P&R
36.06	<b>FERROCERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER.</b>						
3606.10.00	- Liquid or liquefied gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm <sup>3</sup>	Free	Free			Kg	
3606.9	- Other						
3606.90.10	--- Lighter flints	Free	Free			No	
3606.90.90	--- Other	Free	Free			No	

**CHAPTER 37**  
**PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS**

**Notes.**

1.- This Chapter does not cover waste or scrap.

2.- In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive, including thermosensitive, surfaces.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>37.01</b>	<b>PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER,PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS.</b>						
3701.10.00	- For X-ray	Free	Free			No	
3701.20.00	- Instant print film	Free	Free			No	
3701.30.00	- Other plates and film, with any side exceeding 255 mm	Free	Free			No	
<b>3701.9</b>	<b>Other</b>						
3701.91	- For colour photography (polychrome)						
3701.91.10	--- Aerial Photographic	Free	Free			No	
3701.91.90	--- Other	Free	Free			No	
<b>3701.99</b>	<b>Other</b>						
3701.99.10	--- Microfilm	Free	Free			No	
3701.99.90	--- Other	Free	Free			No	
<b>37.02</b>	<b>PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED.</b>						
3702.10.00	- For X-ray	Free	Free			No	
<b>3702.3</b>	<b>Other film, without perforations, of a width not exceeding 105 mm:</b>						
3702.31.00	- For colour photography (polychrome)	Free	Free			No	
3702.32.00	- Other, with silver halide emulsion	Free	Free			No	
3702.39.00	- Other	Free	Free			No	
<b>3702.4</b>	<b>Other film, without perforations, of a width exceeding 105 mm:</b>						
3702.41.00	- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	Free	Free			No	
3702.42.00	- Of a width exceeding 610 mm and of a length exceeding 200m, other than for colour photography	Free	Free			No	
3702.43.00	- Of a width exceeding 610 mm and of a length not exceeding 200 m	Free	Free			No	
3702.44.00	- Of a width exceeding 105 mm but not exceeding 610 mm	Free	Free			No	
<b>3702.5</b>	<b>Other film, for colour photography (polychrome):</b>						
3702.52.00	- Of a width not exceeding 16 mm	Free	Free			No	
3702.53.00	- Of a width not exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	Free	Free			No	
3702.54.00	- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	Free	Free			No	
3702.55.00	- Of a width exceeding 16 mm but not exceeding 35mm and of a length exceeding 30 m	Free	Free			No	
3702.56.00	- Of a width exceeding 35 cm	Free	Free			No	
<b>3702.9</b>	<b>Other:</b>						
3702.96.00	- Of a width not exceeding 35 mm and of a length not exceeding 30 m	Free	Free			No	
3702.97.00	- Of a width not exceeding 35 mm and of a length exceeding 30m	Free	Free			No	
3702.98.00	- Of a width exceeding 35 mm	Free	Free			No	
<b>37.03</b>	<b>PHOTOGRAPHIC PAPER,PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED.</b>						
3703.10.00	- In rolls of a width exceeding 610 mm	Free	Free			No	
3703.20.00	- Other, for colour photography (polychrome)	Free	Free			No	
3703.90.00	- Other	Free	Free			No	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
3704.00.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	Free	Free			No	
3705.00.00	Photographic plates and film, exposed and developed, other than cinematographic film.	Free	Free			No	
37.06	CINEMATOGRAPH FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK.						
3706.10.00	- Of a width of 35 mm or more	Free	Free			No	
3706.90.00	- Other	Free	Free			No	
37.07	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS); UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURING PORTION OR FOR RETAIL SALE IN A FORM READY FOR USE.						
3707.10.00	- Sensitised emulsions	Free	Free			No	P&R
3707.90.00	- Other	Free	Free			No	P&R

**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 the fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
  - (4) Certified reference materials specified in Note 2 below;
  - (5) Products specified in Note 3 (a) or 3 (c) below;
- (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
- (c) Products of heading 24.04
- (d) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
- (e) Medicaments (heading 30.03 or 30.04); or
- (f) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

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

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.

3. Heading 38.24 includes the following which are not to be classified in any other heading of the Nomenclature:

- (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
- (b) Fusel oil, Dippel's oil
- (c) Ink removers put up in packings for retail sale;
- (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
- (e) Ceramic firing testers, fusible (for example, Seger cones).

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

- (a) Individual materials or articles segregated from the waste, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of the Nomenclature;
- (b) Industrial waste;
- (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
- (d) Clinical waste, as defined in Note 6 (a) below.

5.- For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).

6.- For the purposes of heading 38.25, the expression "other wastes" applies to:

- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
- (b) Waste organic solvents;
- (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
- (d) Other wastes from chemical or allied industries.

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

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

**Subheading Notes.**

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

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

3. Subheadings 3824.81 to 3824.89 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris(2,3-dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN)); 1,1,1-trichloro-2,2bis(p-chlorophenyl)ethane; dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.

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

4. - For the purposes of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>38.01</b>	<b>ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMICOLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMIMANUFACTURERS.</b>						
3801.10.00	- Artificial graphite	Free	Free			Kg	
3801.20.00	- Colloidal or semicolloidal graphite	Free	Free			Kg	
3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for	Free	Free			Kg	
3801.90.00	- Other	Free	Free			Kg	
<b>38.02</b>	<b>ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS;ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK.</b>						
3802.10.00	- Activated carbon	Free	Free			Kg	
3802.90.00	- Other	Free	Free			Kg	
<b>3803.00.00</b>	<b>Tall oil, whether or not refined.</b>	<b>Free</b>	<b>Free</b>			<b>Lt</b>	
<b>3804.00.00</b>	<b>Residual lyes from the manufacture of wood pulp, whether or not concentrated,desugared or chemically treated, including lignin suphonates, but excluding tall oil of heading 38.03.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>38.05</b>	<b>GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARACYMENE; PINE OIL CONTAINING ALPHATERPINEOL AS THE MAIN CONSTITUENT.</b>						
3805.10.00	- Gum, wood or sulphate turpentine oils	Free	Free			Lt	
3805.90.00	- Other	Free	Free			Kg	
<b>38.06</b>	<b>ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS.</b>						
3806.10.00	- Rosin and resin acids	Free	Free			Kg	
3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	Free	Free			Kg	
3806.30.00	- Ester gums	Free	Free			Kg	
3806.90.00	- Other	Free	Free			Kg	
<b>3807.00.00</b>	<b>Wood tar; wood tar oils, wood creosote; wood naphtha; vegetable pitch; brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>38.08</b>	<b>INSECTICIDES, RODENTICIDES,FUNGICIDES, HERBICIDES, ANTISPROUTING PRODUCTS AND PLANTGROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS PREPARATIONS OR ARTICLES (FOR EXAMPLE, SULPHURTREATED BANDS, WICKS AND CANDLES,AND FLYPAPERS).</b>						
<b>3808.5</b>	<b>- Goods specified in Subheading Notes 1 to this Chapter:</b>						
3808.52.00	- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	Free	Free			Kg	
3808.59.00	- Other	Free	Free			Kg	
3808.61.00	- In packings of a net weight content not exceeding 300 g	Free	Free			Kg	



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
3808.62.00	- In packings of a net weight content exceeding 300 g but not exceeding 7.5kg	Free	Free			Kg	
3808.69.00	- Other	Free	Free			Kg	
<b>3808.9</b>	- <b>Other</b>						
3808.90.10	--- Mosquito coils	Free	Free			No	
3808.90.90	--- Other	15%	15%			No	
3808.91.00	--- Insecticides	Free	Free			No	
3808.92.00	--- Fungicides	Free	Free			No	
3808.93.00	--- Herbicides, anitsprouting products and plantgrowth regulators	Free	Free			No	
3808.94.00	--- Disinfectants	15%	15%			No	
3808.99.00	--- Other	Free	Free			No	
<b>38.09</b>	<b>FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYE STUFFS AND OTHER PRODUCT PREPARATIONS (FOR EXAMPLE, DRESSING AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>						
3809.10.00	- With a basis of amylaceous substances	Free	Free			Kg	
<b>3809.9</b>	- <b>Other:</b>						
3809.91.00	- Of a kind used in textile industry	Free	Free			Kg	
3809.92.00	- Of a kind used in the paper industry	Free	Free			Kg	
3809.93.00	- Other	Free	Free			Kg	
<b>38.10</b>	<b>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 COATING FOR WELDING ELECTRODES OR RODS.</b>						
3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	Free	Free			Kg	
3810.90.00	- Other	Free	Free			Kg	
<b>38.11</b>	<b>ANTIKNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTICORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS</b>						
<b>3811.1</b>	- <b>Antiknock preparations:</b>						
3811.11.00	- Based on lead compounds	Free	Free			Kg	
3811.19.00	- Other	Free	Free			Kg	
<b>3811.2</b>	- <b>Additives for lubricating oils:</b>						
3811.21.00	- Containing petroleum oils or oils obtained from bituminous minerals	Free	Free			Kg	
3811.29.00	- Other	Free	Free			Kg	
3811.90.00	- Other	Free	Free			Kg	
<b>38.12</b>	<b>PREPARED RUBBER ACCELERATORS;COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTIOXIDISING PREPARATIONS AND OTHER COMPOUND STABILISERS FOR RUBBER OR PLASTICS.</b>						
3812.10.00	- Prepared rubber accelerators	Free	Free			Kg	
3812.20.00	- Compound plasticisers for rubber or platstics	Free	Free			Kg	
<b>3812.3</b>	- <b>Antioxidising preparations and other compound stabilisers for rubber or plastics:</b>						
3812.31.00	- Mixtures of oligomers of 2,2,4trimethyl1,2dihydroquinoline	Free	Free			Kg	
3812.39.00	- Other	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
3813.00.00	Preparations and charges for fire extinguishers; charged fire extinguishing grenades.	Free	Free			Kg	
3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	Free	Free			Kg	
38.15	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED.						
3815.1	- Supported catalysts:						
3815.11.00	- With nickel or nickel compounds as the active substances	Free	Free			Kg	
3815.12.00	- With precious metal or precious metal compounds as the	Free	Free			Kg	
3815.19.00	- Other	Free	Free			Kg	
3815.90.00	- Other	Free	Free			Kg	
3816.00.00	Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.	Free	Free			Kg	
3817.00.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	Free	Free			Kg	
3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	Free	Free			Kg	
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	Free	Free			Kg	
3820.00.00	Antifreezing preparations and prepared deicing fluids.	Free	Free			Kg	
3821.00.00	Prepared culture media for the development or maintenance of microorganisms (including viruses and the like) or of plant, human or animal cells	Free	Free			Kg	
38.22	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, WHETHER OR NOT PUT UP IN THE FORM OF KITS, OTHER THAN THOSE OF HEADING 30.06; CERTIFIED REFERENCE MATERIALS.						
3822.1	- Diagnostic or laboratory reagents on a backing, and prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits:						
3822.11.00	- For malaria	Free	Free			Kg	
3822.12.00	- For Zika and other diseases transmitted by mosquitoes of the	Free	Free			Kg	
3822.13.00	- For blood-grouping	Free	Free			Kg	
3822.19.00	- Other	Free	Free			Kg	
3822.90.00	- Other	Free	Free			Kg	
38.23	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS.						
3823.1	Industrial monocarboxylic fatty acids; acid oils from refining:						
3823.11.00	- Stearic acid	Free	Free			Kg	
3823.12.00	- Oleic acid	Free	Free			Kg	
3823.13.00	- Tall oil fatty acids	Free	Free			Kg	
3823.19.00	- Other	Free	Free			Kg	
3823.70.00	- Industrial fatty alcohols	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>38.24</b>	<b>PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>						
3824.10.00	- Prepared binders for foundry moulds or cores	Free	Free			Kg	
3824.30.00	- Nonagglomerated metal carbides mixed together with metallic binders	Free	Free			Kg	
3824.40.00	- Prepared additives for cements, mortars or concretes	Free	Free			Kg	
3824.50.00	- Non refractory mortars and concretes	Free	Free			Kg	
3824.60.00	- Sorbitol other than that of subheading 2905.44.00	Free	Free			Kg	
<b>3824.8</b>	<b>Goods specified in Subheading Note 3 to this Chapter :</b>						
3824.81.00	- Containing oxirane (ethylene oxide)	Free	Free			Kg	
3824.82.00	- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	Free	Free			Kg	
3824.83.00	- Containing tris (2,3dibromopropyl) phosphate.	Free	Free			Kg	
3824.84.00	- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1trichloro2,2bis(pchlorophenyl)ethane), dieldrin (ISO, INN),endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	Free	Free			Kg	
3824.85.00	- Containing 1,2,3,4,5,6hexachlorocyclohexane (HCH (ISO)),including lindane (ISO, INN)	Free	Free			Kg	
3824.86.00	- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	Free	Free			Kg	
3824.87.00	- Containing perfluorooctane sulphonic acid, its salts,perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	Free	Free			Kg	
3824.88.00	- Containing tetra, penta, hexa-,hepta- or octabromodiphenyl	Free	Free			Kg	
3824.89.00	- Containing short-chain chlorinated paraffins	Free	Free			Kg	
<b>3824.9</b>	<b>Other:</b>						
3824.90.10	--- Ink removers, stencil correctors and correction fluids	Free	Free			No	
3824.90.90	--- Other	Free	Free			Kg	
3824.91.00	- Mixtures and preparations consisting mainly of (5ethyl2methyl2oxido 1,3,2 dioxaphosphinan5yl)methyl methyl methylphosphonate and bis[(5ethyl2methyl2oxido1,3,2dioxaphosphinan5yl)methyl] methylphosphonate	Free	Free			Kg	
3824.92.00	- Polyglycol esters of methylphosphonic acid	Free	Free			Kg	
3824.99.00	- Other	Free	Free			Kg	
<b>38.25</b>	<b>RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>						
3825.10.00	- Municipal waste	Free	Free			Kg	
3825.20.00	- Sewage sludge	Free	Free			Kg	
3825.30.00	- Clinical waste	Free	Free			Kg	
<b>3825.4</b>	<b>Waste organic solvents:</b>						
3825.41.00	- Halogenated	Free	Free			Kg	
3825.49.00	- Other	Free	Free			Kg	
3825.50.00	- Wastes of metal picklings liquors, hydraulic fluids, brake fluids and antifreeze fluids	Free	Free			Kg	
<b>3825.6</b>	<b>Other wastes from chemical or allied industries:</b>						
3825.61.00	- Mainly containing organic constituents	Free	Free			Kg	
3825.69.00	- Other	Free	Free			Kg	
3825.90.00	- Other	Free	Free			Kg	
<b>3826.00.00</b>	<b>Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
38.27	<b>MIXTURES CONTAINING HALOGENATED DERIVATIVES OF METHANE, ETHANE OR PROPANE, NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>						
3827.1	- <b>Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1trichloroethane (methyl chloroform) :</b>						
3827.11.00	- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	Free	Free			Kg	
3827.12.00	- Containing hydrobromofluorocarbons (HBFCs)	Free	Free			Kg	
3827.13.00	- Containing carbon tetrachloride	Free	Free			Kg	
3827.14.00	- Containing 1,1,1-trichloroethane (methyl chloroform)	Free	Free			Kg	
3827.20.00	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	Free	Free			Kg	
3827.3	- <b>Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) :</b>						
3827.31.00	- Containing substances of subheadings 2903.41 to 2903.48	Free	Free			Kg	
3827.32.00	- Other, containing substances of subheadings 2903.71 to 2903.75	Free	Free			Kg	
3827.39.00	- Other	Free	Free			Kg	
3827.40.00	- <b>Containing methyl bromide (bromomethane) or bromochloromethane</b>	Free	Free			Kg	
3827.5	- <b>Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :</b>						
3827.51.00	- Containing trifluoromethane (HFC-23)	Free	Free			Kg	
3827.59.00	- Other	Free	Free			Kg	
3827.6	- <b>Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :</b>						
3827.61.00	- Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC143a)	Free	Free			Kg	
3827.62.00	- Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC- 125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	Free	Free			Kg	
3827.63.00	- Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	Free	Free			Kg	
3827.64.00	- Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	Free	Free			Kg	
3827.65.00	- Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)	Free	Free			Kg	
3827.68.00	- Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	Free	Free			Kg	
3827.69.00	- Other	Free	Free			Kg	
3827.90.00	- <b>Other</b>	Free	Free			Kg	

## SECTION VII

### PLASTIC AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

#### Notes.

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

## CHAPTER 39

### PLASTICS AND ARTICLES THEREOF

#### Notes.

1. Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 which are or to 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 colloids) 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) Gum 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);
- (j) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (k) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (l) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (m) Plaits, wickerwork or other articles of Chapter 46;
- (n) Wall coverings of heading 48.14;
- (o) Goods of Section XI (textiles and textile articles);
- (p) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (q) Imitation jewellery of heading 71.17;
- (r) Articles of Section XVI (machines and mechanical or electrical appliances);
- (s) Parts of aircraft or vehicles of Section XVII;
- (t) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (u) Articles of Chapter 91 (for example, clock or watch cases);
- (v) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (w) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
- (x) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (y) 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 synthesis polyolefins of which less than 60% by volume distils at 300 degrees Celsius, 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 synthesis polymers with an average of at least 5 monomer units;
- (d) Silicones (heading 39.10);
- (e) Resols (heading 39.09) and other prepolymers.

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

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

If no single comonomer unit predominates, copolymers or polymer blends, as the case maybe, 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 39.17 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (heading 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 plastic layer (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:
- Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
  - Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
  - Gutters and fittings therefor;
  - Doors, windows and their frames and thresholds for doors;
  - Balconies, balustrades, fencing, gates and similar barriers;
  - Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
  - Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
  - Ornamental architectural features, for example, flutings, cupolas, dove-cotes; and
  - 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 co-polymers) and chemically modified polymers are to be classified according to the following provisions :
- Where there is a subheading named "Other" in the same series :
    - 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.
    - The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
    - 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.
    - 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.
  - Where there is no subheading named "Other" in the same series:
    - 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.
    - 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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>39.01</b>	<b>I. PRIMARY FORMS</b>						
	<b>POLYMERS OF ETHYLENE, IN PRIMARY FORMS:</b>						
3901.10.00	- Polyethylene having a specific gravity of less than 0.94	Free	Free			Kg	
3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	Free	Free			Kg	
3901.30.00	- Ethylenevinyl acetate copolymers	Free	Free			Kg	
3901.40.00	- Ethylenealphaolefin copolymers, having a specific gravity of less than 0.94	Free	Free			Kg	
3901.90.00	- Other	Free	Free			Kg	
<b>39.02</b>	<b>POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS.</b>						
3902.10.00	- Polypropylene	Free	Free			Kg	
3902.20.00	- Polyisobutylene	Free	Free			Kg	
3902.30.00	- Propylene copolymers	Free	Free			Kg	
3902.90.00	- Other	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>39.03</b>	<b>POLYMERS OF STYRENE, IN PRIMARY FORMS.</b>						
<b>3903.1</b>	<b>Polystyrene:</b>						
3903.11.00	Expansible	Free	Free			Kg	
3903.19.00	Other	Free	Free			Kg	
3903.20.00	Styreneacrylonitrile (SAN) copolymers	Free	Free			Kg	
3903.30.00	Acrylonitrilebutadienestyrene (ABS) copolymer	Free	Free			Kg	
3903.90.00	Other	Free	Free			Kg	
<b>39.04</b>	<b>POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS.</b>						
3904.10.00	Poly(vinyl chloride), not mixed with any other substances	Free	Free			Kg	
<b>3904.2</b>	<b>Other poly(vinyl chloride):</b>						
3904.21.00	Nonplasticised	Free	Free			Kg	
3904.22.00	Plasticised	Free	Free			Kg	
3904.30.00	Vinyl chloridevinyl acetate copolymers	Free	Free			Kg	
3904.40.00	Other vinyl chloride copolymers	Free	Free			Kg	
3904.50.00	Vinylidene chloride polymers	Free	Free			Kg	
<b>3904.6</b>	<b>Fluoropolymers:</b>						
3904.61.00	Polytetrafluoroethylene	Free	Free			Kg	
3904.69.00	Other	Free	Free			Kg	
3904.90.00	Other	Free	Free			Kg	
<b>39.05</b>	<b>POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS.</b>						
<b>3905.1</b>	<b>Poly(vinyl acetate):</b>						
3905.12.00	In aqueous dispersion	Free	Free			Kg	
3905.19.00	Other	Free	Free			Kg	
<b>3905.2</b>	<b>Vinyl acetate copolymers:</b>						
3905.21.00	In aqueous dispersion	Free	Free			Kg	
3905.29.00	Other	Free	Free			Kg	
3905.30.00	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate group	Free	Free			Kg	
<b>3905.9</b>	<b>Other:</b>						
3905.91.00	Copolymers	Free	Free			Kg	
3905.99.00	Other	Free	Free			Kg	
<b>39.06</b>	<b>ACRYLIC POLYMERS IN PRIMARY FORMS.</b>						
3906.10.00	Poly(methyl methacrylate)	Free	Free			Kg	
3906.90.00	Other	Free	Free			Kg	
<b>39.07</b>	<b>POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS.</b>						
3907.10.00	Polyacetals	Free	Free			Kg	
<b>3907.2</b>	<b>Other polyethers :</b>						
3907.21.00	Bis(polyoxyethylene) methylphosphonate	Free	Free			Kg	
3907.29.00	Other	Free	Free			Kg	
3907.30.00	Epoxide resins	Free	Free			Kg	
3907.40.00	Polycarbonates	Free	Free			Kg	
3907.50.00	Alkyd resins	Free	Free			Kg	
<b>3907.6</b>	<b>Poly(ethylene terephthalate):</b>						
3907.61.00	Having a viscosity number of 78 ml/g or higher	Free	Free			Kg	
3907.69.00	Other	Free	Free			Kg	
3907.70.00	Poly (lactic acid)	Free	Free			Kg	
<b>3907.9</b>	<b>Other polyesters:</b>						
3907.91.00	Unsaturated	Free	Free			Kg	
3907.99.00	Other	Free	Free			Kg	
<b>39.08</b>	<b>POLYAMIDES IN PRIMARY FORMS.</b>						
3908.10.00	Polyamide 6, 11, 12, 6,6, 6,9, 6,10, or 6,12	Free	Free			Kg	
3908.90.00	Other	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>39.09</b>	<b>AMINORESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS.</b>						
3909.10.00	- Urea resins; thiourea resins	Free	Free			Kg	
3909.20.00	- Melamine resins	Free	Free			Kg	
<b>3909.3</b>	<b>Other aminoresins:</b>						
3909.31.00	- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	Free	Free			Kg	
3909.39.00	- Other	Free	Free			Kg	
3909.40.00	- Phenolic resins	Free	Free			Kg	
3909.50.00	- Polyurethanes	Free	Free			Kg	
<b>39.10</b>	<b>SILICONES IN PRIMARY FORMS.</b>						
3910.00.10	--- Silicone oils and greases for use as lubricants	Free	Free			Kg	
3910.00.20	--- Silicone resins	Free	Free			Kg	
3910.00.90	--- Other	Free	Free			Kg	
<b>39.11</b>	<b>PETROLEUM RESINS, COUMARONEINDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.</b>						
3911.10.00	- Petroleum resins, coumarone, indene or coumaroneindene resins and polyterpenes	Free	Free			Kg	
3911.20.00	- Poly(1,3-phenylene methylphosphonate)	Free	Free			Kg	
3911.90.00	- Other	Free	Free			Kg	
<b>39.12</b>	<b>CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED IN PRIMARY FORMS.</b>						
<b>3912.1</b>	<b>Cellulose acetates:</b>						
3912.11.00	- Nonplasticised	Free	Free			Kg	
3912.12.00	- Plasticised	Free	Free			Kg	
3912.20.00	- Cellulose nitrates (including collodions)	Free	Free			Kg	
<b>3912.3</b>	<b>Cellulose ethers:</b>						
3912.31.00	- Carboxymethylcellulose and its salts	Free	Free			Kg	
3912.39.00	- Other	Free	Free			Kg	
3912.90.00	- Other	Free	Free			Kg	
<b>39.13</b>	<b>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.</b>						
3913.10.00	- Alginic acid, its salts and esters	Free	Free			Kg	
3913.90.00	- Other	Free	Free			Kg	
<b>3914.00.00</b>	<b>Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES						
<b>39.15</b>	<b>WASTE, PARINGS AND SCRAP, OF PLASTICS.</b>						
3915.10.00	- Of polymers of ethylene	Free	Free			Kg	
3915.20.00	- Of polymers of styrene	Free	Free			Kg	
3915.30.00	- Of polymers of vinyl chloride	Free	Free			Kg	
3915.90.00	- Of other plastics	Free	Free			Kg	
<b>39.16</b>	<b>MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACEWORKED BUT NOT OTHERWISE WORKED, OF PLASTICS.</b>						
3916.10.00	- Of polymers of ethylene	Free	Free			Kg	
3916.20.00	- Of polymers of vinyl chloride	Free	Free			Kg	
3916.90.00	- Of other plastics	Free	Free			Kg	



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>39.17</b>	<b>TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS.</b>						
3917.10.00	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	Free	Free			Kg	
<b>3917.2</b>	<b>Tubes, pipes and hoses, rigid:</b>						
3917.21.00	- Of polymers of ethylene	10%	10%			m	
3917.22.00	- Of polymers of propylene	10%	10%			m	
3917.23.00	- Of polymers of vinyl chloride	10%	10%			m	
3917.29.00	- Of other plastics	10%	10%			m	
<b>3917.3</b>	<b>Other tubes, pipes and hoses:</b>						
3917.31.00	- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa	10%	10%			m	
3917.32.00	- Other, not reinforced or otherwise combined with other materials, without fittings	10%	10%			m	
3917.33.00	- Other, not reinforced or otherwise combined with other materials, with fittings	10%	10%			m	
3917.39.00	- Other	10%	10%			m	
3917.40.00	- Fittings	Free	Free			No	
<b>39.18</b>	<b>FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELFADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS,AS DEFINED IN NOTE 9 TO THIS CHAPTER.</b>						
3918.10.00	- Of polymers of vinyl chloride	Free	Free			sq.m	
3918.90.00	- Of other plastics	Free	Free			sq.m	
<b>39.19</b>	<b>SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS.</b>						
3919.10.00	- In rolls of a width not exceeding 20 cm	Free	Free			No	
3919.90.00	- Other	Free	Free			No	
<b>39.20</b>	<b>OTHER PLATES, SHEETS, FILM, FOIL, AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS.</b>						
3920.10.00	- Of polymers of ethylene	10%	10%			Kg	
<b>3920.2</b>	<b>Of polymers of propylene:</b>						
3920.20.10	- Printed stickers	10%	Free			Kg	
3920.20.90	- Other	Free	Free			Kg	
3920.30.00	- Of polymers of styrene	Free	Free			Kg	
<b>3920.4</b>	<b>Of polymers of vinyl chloride:</b>						
3920.43.00	- Containing by weight not less than 6% of plasticisers	Free	Free			Kg	
3920.49.00	- Other	Free	Free			Kg	
<b>3920.5</b>	<b>Of acrylic polymers:</b>						
3920.51.00	- Of poly (methyl methacrylate)	Free	Free			Kg	
3920.59.00	- Other	Free	Free			Kg	
<b>3920.6</b>	<b>Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:</b>						
3920.61.00	- Of polycarbonates	Free	Free			Kg	
3920.62.00	- Of poly (ethylene terephthalate)	Free	Free			Kg	
3920.63.00	- Of unsaturated polyesters	Free	Free			Kg	
3920.69.00	- Of other polyesters	Free	Free			Kg	
<b>3920.7</b>	<b>Of cellulose or its chemical derivatives:</b>						
<b>3920.71</b>	<b>Of regenerated cellulose</b>						
3920.71.10	- Printed stickers	10%	10%			Kg	
3920.71.90	- Other	Free	Free			Kg	
<b>3920.73</b>	<b>Of cellulose acetate:</b>						
3920.73.10	- Printed stickers	10%	10%			Kg	
3920.73.90	- Other	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>3920.79</b>	<b>Of other cellulose derivatives:</b>						
3920.79.10	Printed stickers	10%	10%			Kg	
3920.79.90	Other	Free	Free			Kg	
<b>3920.9</b>	<b>Of other plastics:</b>						
3920.91.00	Of poly(vinyl butyral)	Free	Free			Kg	
3920.92.00	Of polyamides	Free	Free			Kg	
3920.93.00	Of aminoresins	Free	Free			Kg	
3920.94.00	Of phenolic resins	Free	Free			Kg	
3920.99.00	Of other plastic	Free	Free			Kg	
<b>39.21</b>	<b>OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS.</b>						
<b>3921.1</b>	<b>Cellular:</b>						
3921.11.00	Of polymers of styrene	Free	Free			Kg	
3921.12.00	Of polymers of vinyl chloride	Free	Free			Kg	
3921.13.00	Of polyurethanes	Free	Free			Kg	
3921.14.00	Of regenerated cellulose	Free	Free			Kg	
3921.19.00	Of other plastics	Free	Free			Kg	
3921.90.00	Other	Free	Free			Kg	
<b>39.22</b>	<b>BATHS, SHOWERBATHS, SINKS, WASHBASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS.</b>						
3922.10.00	Baths, showerbaths, sinks and washbasins	10%	25%			No	
3922.20.00	Lavatory seats and covers	Free	Free			No	
3922.90.00	Other	Free	Free			No	
<b>39.23</b>	<b>ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS.</b>						
<b>3923.1</b>	<b>Boxes, cases, crates and similar articles</b>						
3923.10.10	Containers for the packing of ice cream for retail sale	Free	Free			No	
3923.10.90	Other	Free	Free			No	
<b>3923.2</b>	<b>Sacks and bags (including cones):</b>						
<b>3923.21</b>	<b>Of Polymers of ethylene</b>						
3923.21.10	Barrier bags for vacuum packing of polymers of ethylene	Free	Free			No	P&R
3923.21.20	Shopping bags of polymers of ethylene	15%	25%			No	P&R
3923.21.30	Shoppings bags (Biodegradeable)	15%	25%			No	
3923.21.90	Other (of polymers of ethylene)	15%	25%			No	P&R
3923.21.99	Other (of polymers of ethylene) Biodegradable	15%	25%			No	
<b>3923.29</b>	<b>Of other plastics</b>						
3923.29.10	Barrier bags for vacuum packing	Free	Free			No	P&R
3923.29.20	Shopping bags	15%	25%			No	P&R
3923.29.30	Shopping bags (Biodegradable)	15%	25%			No	
3923.29.90	Other (of polymers of other plastics)	10%	20%			Kg	P&R
3923.29.99	Other (of other plastics) Biodegradable	10%	25%			Kg	
<b>3923.3</b>	<b>Carboys, bottles, flasks and similar articles</b>						
3923.30.10	Polyethylene terephthalate (PET) bottles	10%	25%			No	
3923.30.20	Polyethylene terephthalate (PET) preforms	Free	Free			No	
3923.30.90	Other	Free	Free			No	
3923.40.00	Spools, cops, bobbins and similar supports	Free	Free			No	
<b>3923.5</b>	<b>Stoppers, lids, caps and other closures:</b>						
3923.50.10	Caps used for beverages and the likes	Free	Free			No	
3923.50.20	Bag closures	Free	Free			No	
3923.50.30	Child proof closures and caps	Free	Free			No	
3923.50.90	Stoppers, lids and other closures	10%	25%			No	
<b>3923.9</b>	<b>Other</b>						
3923.90.10	Vats and similar containers, of 300 litre capacity or less	Free	Free			No	
3923.90.90	Other		Free			No	
3923.90.91	Foam/Plastic trays for manufacturers use for retail packing		Free			No	
3923.90.92	Disposable food containers		25%			No	
3923.90.93	Disposable cups		25%			No	
3923.90.99	Other		10%			No	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>39.24</b>	<b>TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND HYGIENIC OR TOILET ARTICLES, OF PLASTICS.</b>						
3924.10.00	- Tableware and kitchenware	10%	25%			No	
<b>3924.9</b>	<b>Other</b>						
3924.90.10	--- Dustbins	10%	25%			No	
3924.90.20	--- Buckets	10%	25%			No	
3924.90.30	--- Curtains, drapes and table covers	10%	25%			No	
3924.90.40	--- Furniture dustcovers (slipovers)	10%	25%			No	
3924.90.90	--- Other	10%	25%			No	
<b>39.25</b>	<b>Builder's ware of plastics, not elsewhere specified or included.</b>						
3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	10%	25%			No	
3925.20.00	- Doors, windows and their frames and thresholds for doors	Free	Free			No	
3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	Free	Free			No	
3925.90.00	- Other	Free	Free			Kg	
<b>39.26</b>	<b>OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14.</b>						
3926.10.00	- Office or school supplies	Free	Free			No	
3926.20.00	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	Free	Free			No	
3926.30.00	- Fittings for furniture, coachwork or the like	Free	Free			Kg	
3926.40.00	- Statuettes and other ornamental articles	15%	15%			No	
<b>3926.9</b>	<b>Other:</b>						
3926.90.10	--- Seedling bags, having aeration and drainage holes	10%	10%			No	
3926.90.20	--- Floats for fishing nets or designed for use in the pearl industry	Free	Free			No	
3926.90.30	--- Handles, knobs and similar articles for tableware and kitchenware	Free	Free			No	
3926.90.40	--- Seedling trays having aeration and drainage holes	Free	Free			Kg	
3926.90.90	--- Other	Free	Free			Kg	

**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 oils, and such substances reclaimed.
2. This Chapter does not cover :
  - (a) Goods of Section XI (textiles and textile articles);
  - (b) Footwear of parts thereof of Chapter 64;
  - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
  - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
  - (e) Articles of Chapter 90, 92, 94 or 96; or
  - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:
  - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
  - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
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 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 the 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) Heading 40.01 and 40.02 do not apply to any rubber or mixture or rubbers which has been compounded, before or after coagulation, with :
  - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
  - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
  - (iii) plasticisers or extenders (except mineral oil in the case of oil extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.10 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 thermo-sensitive 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 useable 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 belt or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>40.01</b>	<b>NATURAL RUBBER, BALATA, GUTTAPERCHA, GUAYULE CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.</b>						
4001.10.00	- Natural rubber latex, whether or not prevulcanised	Free	Free			Kg	
<b>4001.2</b>	<b>Natural rubber in other forms:</b>						
4001.21.00	- Smoked sheets	Free	Free			Kg	
4001.22.00	- Technically specified natural rubber (TSNR)	Free	Free			Kg	
4001.29.00	- Other	Free	Free			Kg	
4001.30.00	- Balata, guttapercha, guayule, chicle and similar natural gums	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>40.02</b>	<b>SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP; MIXTURES OF ANY PRODUCT OF HEADING 40.01 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.</b>						
<b>4002.1</b>	<b>Styrenebutadiene rubber (SBR); car boxylated styrenebutadiene rubber (XSBR):</b>						
4002.11.00	- Latex	Free	Free			Kg	
4002.19.00	- Other	Free	Free			Kg	
4002.20.00	- Butadiene rubber (BR)	Free	Free			Kg	
<b>4002.3</b>	<b>Isobuteneisoprene (butyl) rubber (IIR); haloisobuteneisoprene rubber (CIIR or BIIR):</b>						
4002.31.00	- Isobuteneisoprene (butyl) rubber (IIR)	Free	Free			Kg	
4002.39.00	- Other	Free	Free			Kg	
<b>4002.4</b>	<b>Chloroprene (chlorobutadiene) rubber (CR):</b>						
4002.41.00	- Latex	Free	Free			Kg	
4002.49.00	- Other	Free	Free			Kg	
<b>4002.5</b>	<b>Acrylonitrilebutadiene rubber (NBR):</b>						
4002.51.00	- Latex	Free	Free			Kg	
4002.59.00	- Other	Free	Free			Kg	
4002.60.00	- Isoprene rubber (IR)	Free	Free			Kg	
4002.70.00	- Ethylenepropylenenonconjugated diene rubber (EPDM)	Free	Free			Kg	
4002.80.00	- Mixtures of any product of heading 40.01 with any product of this heading	Free	Free			Kg	
<b>4002.9</b>	<b>Other</b>						
4002.91.00	- Latex	Free	Free			Kg	
4002.99.00	- Other	Free	Free			Kg	
<b>4003.00.00</b>	<b>Reclaimed rubber in primary forms or in plates, sheets or strip.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>4004.00.00</b>	<b>Waste, parings and scrape of rubber (other than hard rubber) and powders and granules obtained therefrom.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>40.05</b>	<b>COMPOUND RUBBER, UNVULCANISED IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.</b>						
4005.10.00	- Compound with carbon black or silica	Free	Free			Kg	
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10.00	Free	Free			Kg	
<b>4005.9</b>	<b>Other</b>						
4005.91.00	- Plates, sheets and strip	Free	Free			Kg	
4005.99.00	- Other	Free	Free			Kg	
<b>40.06</b>	<b>OTHER FORMS (FOR EXAMPLE, RODS,TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER.</b>						
4006.10.00	- Camelback" strips for retreading rubber tyres	Free	Free			Kg	
4006.90.00	- Other	Free	Free			Kg	
<b>4007.00.00</b>	<b>Vulcanised rubber thread and cord.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>40.08</b>	<b>PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER.</b>						
<b>4008.1</b>	<b>Of cellular rubber:</b>						
4008.11.00	- Plates, sheets and strip	Free	Free			Kg	
4008.19.00	- Other	Free	Free			Kg	
<b>4008.2</b>	<b>Of noncellular rubber:</b>						
4008.21.00	- Plates, sheets and strip	Free	Free			Sq.m	
4008.29.00	- Other	Free	Free			No	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>40.09</b>	<b>TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES).</b>						
<b>4009.1</b>	<b>Not reinforced or otherwise combined with other materials:</b>						
4009.11.00	Without fittings	Free	Free			m	
4009.12.00	With fittings	Free	Free			m	
<b>4009.2</b>	<b>Reinforced or otherwise combined only with metal:</b>						
4009.21.00	Without fittings	Free	Free			m	
4009.22.00	With fittings	Free	Free			m	
<b>4009.3</b>	<b>Reinforced or otherwise combined only with textile materials:</b>						
4009.31.00	Without fittings	Free	Free			m	
4009.32.00	With fittings	Free	Free			m	
<b>4009.4</b>	<b>Reinforced or otherwise combined with other materials:</b>						
4009.41.00	Without fittings	Free	Free			m	
4009.42.00	With fittings	Free	Free			m	
<b>40.10</b>	<b>CONVEYOR OR TRANSMISSION BELTS OR BELTING, OF VULCANISED RUBBER.</b>						
<b>4010.1</b>	<b>Conveyor belts or belting:</b>						
4010.11.00	Reinforced only with metal	Free	Free			No	
4010.12.00	Reinforced only with textile materials	Free	Free			No	
4010.19.00	Other	Free	Free			No	
<b>4010.3</b>	<b>Transmission belts or belting:</b>						
4010.31.00	Endless transmission belts of trapezoidal crosssection (Vbelts), Vribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	Free	Free			No	
4010.32.00	Endless transmission belts of trapezoidal crosssection (Vbelts), other than Vribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	Free	Free			No	
4010.33.00	Endless transmission belts of trapezoidal crosssection (Vbelts), Vribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	Free	Free			No	
4010.34.00	Endless transmission belts of trapezoidal crosssection (Vbelts), other than Vribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	Free	Free			No	
4010.35.00	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	Free	Free			No	
4010.36.00	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	Free	Free			No	
4010.39.00	Other	Free	Free			No	
<b>40.11</b>	<b>NEW PNEUMATIC TYRES, OF RUBBER.</b>						
4011.10.00	Of a kind used on motor cars (including station wagons and racing cars)	Free	Free			No	
4011.20.00	Of a kind used on buses or lorries	Free	Free			No	
4011.30.00	Of a kind used on aircraft	Free	Free			No	
4011.40.00	Of a kind used on motorcycles	Free	Free			No	
4011.50.00	Of a kind used on bicycles	Free	Free			No	
4011.70.00	Of a kind used on agricultural or forestry vehicles and	Free	Free			No	
4011.80.00	Of a kind used on construction, mining industrial handling vehicles and machines	Free	Free			No	
<b>4011.9</b>	<b>Other</b>						
4011.90.10	Of a kind used on invalid carriages	Free	Free			No	
4011.90.90	Other	Free	Free			No	
<b>40.12</b>	<b>RETREADED OR USED PNEUMATIC TYRES OF RUBBER; SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER.</b>						
<b>4012.1</b>	<b>Retreaded tyres:</b>						
4012.11.00	Of a kind used on motor cars (including station wagons and racing cars)	Free	Free			No	
4012.12.00	Of a kind used on buses or lorries	Free	Free			No	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
4012.13.00	- Of a kind used on aircraft	Free	Free			No	
4012.19.00	- Other	Free	Free			No	
4012.20.00	- Used pneumatic tyres	Free	Free			No	
4012.90.00	- Other	Free	Free			No	
<b>40.13</b>	<b>INNER TUBES, OF RUBBER.</b>						
4013.10.00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	Free	Free			No	
4013.20.00	- Of a kind used on bicycles	Free	Free			No	
<b>4013.9</b>	<b>Other</b>						
4013.90.10	--- Of a kind used on aircraft	Free	Free			No	
4013.90.20	--- Of a kind used on motorcycles	Free	Free			No	
4013.90.30	--- Of a kind used on tractors and motor lorries, trucks, dumpers and trailers exceeding 5 tonnes rated load	Free	Free			No	
4013.90.40	--- Of a kind used on earthmoving equipment and the like falling within Chapter 84	Free	Free			No	
4013.90.50	--- Of a kind used on invalid carriages	Free	Free			No	
4013.90.90	--- Other	Free	Free			No	
<b>40.14</b>	<b>HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER:</b>						
4014.10.00	- Sheath contraceptives	Free	Free			No	
4014.90.00	- Other	Free	Free			No	
<b>40.15</b>	<b>ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITTS), FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER:</b>						
<b>4015.1</b>	<b>Gloves, mittens and mitts:</b>						
4015.12.00	- Of a kind used for medical, surgical, dental or veterinary purposes".	Free	Free			No	
4015.19.00	- Other	Free	Free			Pr	
<b>4015.9</b>	<b>Other</b>						
4015.90.10	--- Wetsuits, of a type suitable for underwater diving	Free	Free			No	
4015.90.90	--- Other	Free	Free			No	
<b>40.16</b>	<b>OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER.</b>						
4016.10.00	- Of cellular rubber	Free	Free			No	
<b>4016.9</b>	<b>Other:</b>						
4016.91.00	- Floor coverings and mats	Free	Free			Sq.m	
4016.92.00	- Erasers	Free	Free			No	
4016.93.00	- Gaskets, washers and other seals	Free	Free			No	
4016.94.00	- Boat or dock fenders, whether or not inflatable	Free	Free			No	
4016.95.00	- Other inflatable articles	Free	Free			No	
4016.99.00	- Other	Free	Free			No	
<b>4017.00.00</b>	<b>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.</b>	<b>Free</b>	<b>Free</b>			<b>No</b>	

**SECTION VIII**

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

**CHAPTER 41**

**RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER**

**Notes.**

1. This Chapter does not cover:
  - (a) Parings or similar waste, 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 of skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.
2. (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.10, 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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>41.01</b>	<b>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 DEHAIRD OR SPLIT.</b>						
4101.20.00	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when drysalted, or 16 Kg when fresh, wet salted or otherwise preserved	Free	Free			kg	Qr
4101.50.00	- Whole hides and skins, of a weight exceeding 16Kg	Free	Free			kg	Qr
4101.90.00	- Other, including butts, bends and bellies	Free	Free			kg	Qr
<b>41.02</b>	<b>RAW SKINS OF SHEEP OR LAMBS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT DRESSED OR FURTHER PREPARED), WHETHER OR NOT WITH WOOL ON OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 (C) TO THIS CHAPTER.</b>						
4102.10.00	- With wool on	Free	Free			Kg	Qr
<b>4102.2</b>	<b>Without wool on:</b>						
4102.21.00	- Pickled	Free	Free			Kg	"
4102.29.00	- Other	Free	Free			Kg	"
<b>41.03</b>	<b>OTHER RAW HIDES AND SKINS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRD OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 (B) OR 1 (C) TO THIS CHAPTER.</b>						
<b>4103.2</b>	<b>Of reptiles</b>						
4103.20.10	- Of crocodile	15%	15%			Sq.m	"
4103.20.90	- Other	Free	Free			Kg	"
4103.30.00	- Of swine	Free	Free			Kg	"
4103.90.00	- Other	Free	Free			Kg	"
<b>41.04</b>	<b>TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED.</b>						
<b>4104.1</b>	<b>In the wet state (including wetblue):</b>						
4104.11.00	- Full grains, unspoilt; grain splits	Free	Free			Kg	Qr
4104.19.00	- Other	Free	Free			Kg	Qr



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
4104.4	- In the dry state (crust):						
4104.41.00	- Full grains, unsplit; grain splits	Free	Free			Kg	Qr
4104.49.00	- Other	Free	Free			Kg	Qr
41.05	TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED.						
4105.10.00	- In the wet state (including wetblue)	Free	Free			Kg	Qr
4105.30.00	- In the dry state (crust)	Free	Free			Kg	"
41.06	TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED.						
4106.2	- Of goats or kids:						
4106.21.00	- In the wet state (including wetblue)	Free	Free			Kg	Qr
4106.22.00	- In the dry state (crust)	Free	Free			Kg	"
4106.3	- Of swine:						
4106.31.00	- In the wet state (including wetblue)	Free	Free			Kg	"
4106.32.00	- In the dry state (crust)	Free	Free			Kg	"
4106.4	- Of Reptiles						
4106.40.10	--- Of crocodiles	15%	15%			Sq.m	"
4106.40.90	--- Other	Free	Free			Kg	"
4106.9	- Other:						
4106.91.00	- In the wet state (including wetblue)	Free	Free			Kg	Qr
4106.92.00	- In the dry state (crust)	Free	Free			Kg	Qr
41.07	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENTDRESSED LEATHER, OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14.						
4107.1	- Whole hides and skins:						
4107.11.00	- Full grains, unsplit	Free	Free			Kg	"
4107.12.00	- Grain splits	Free	Free			Kg	"
4107.19.00	- Other	Free	Free			Kg	"
4107.9	- Other, including sides:						
4107.91.00	- Full grains, unsplit	Free	Free			Kg	Qr
4107.92.00	- Grain splits	Free	Free			Kg	"
4107.99.00	- Other	Free	Free			Kg	"
[41.08]							
[41.09]							
[41.10]							
[41.11]							
4112.00.00	Leather further prepared after tanning or crushing, including parchmentdressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	Free	Free			Kg	"
41.13	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSHING, INCLUDING PARCHMENTDRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14.						
4113.10.00	- Of goats or kids	Free	Free			Kg	Qr
4113.20.00	- Of swine	Free	Free			Kg	Qr
4113.3	- Of reptiles						
4113.30.10	--- Of crocodiles	15%	15%			Sq.m	Qr
4113.30.90	--- Other	Free	Free			Kg	Qr
4113.90.00	- Other	Free	Free			Kg	Qr

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>41.14</b>	<b>CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER.</b>						
4114.10.00	- Chamois (including combination chamois) leather	Free	Free			Kg	Qr
4114.20.00	- Patent leather and patent laminated leather; metallised leather	Free	Free			Kg	Qr
<b>41.15</b>	<b>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.</b>						
4115.10.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	Free	Free			Kg	Qr
4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	Free	Free			Kg	Qr

## CHAPTER 42

### ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

#### Notes.

1. For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.
2. This Chapter does not cover:
  - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
  - (b) Articles of apparel or clothing accessories(except gloves, mittens and mitts) lined with furskin or artificialfur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
  - (c) Made up articles of netting (heading 56.08);
  - (d) Articles of Chapter 64;
  - (e) Headgear or parts thereof of Chapter 65;
  - (f) Whips, riding-crops or other articles of heading 66.02;
  - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
  - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
  - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
  - (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
  - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
  - (m) Buttons, press fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
- 3.- (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover:
  - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
  - (b) Articles of plaiting materials (heading 46.02);

(B) Articles of heading 42.02 and 42.03 which have parts of precious metal, of metal clad with precious metal, of natural or culture 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).

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	Free	Free			No	Qr
42.02	TRUNKS, SUITCASES, VANITYCASES, EXECUTIVECASES, BRIEFCASES, 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 CASES, SPORTS BAGS, BOTTLE CASES, JEWELLERY BOXES, POWDER BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF PLASTIC SHEETING, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD,OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER.						
4202.1	- Trunks, suitcases, vanitycases,executivecases, briefcases, school satchels and similar containers:						
4202.11.00	- With outer surface of leather or of composition leather	15%	15%	Free		No	
4202.12.00	- With outer surface of plastics or of textile materials	15%	15%	Free		No	
4202.19.00	- Other	15%	15%	Free		No	
4202.2	- Handbags, whether or not with shoulder strap, including those without handle:						
4202.21.00	- With outer surface of leather or of composition leather	15%	15%	Free		No	
4202.22.00	- With outer surface of sheeting of plastics or of textile materials	15%	15%	Free		No	
4202.29.00	- Other	15%	15%	Free		No	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>4202.3</b>	- <b>Articles of a kind normally carried in the pocket or in the handbag:</b>						
4202.31.00	- With outer surface of leather or of composition leather or of textile materials	15%	15%	Free		No	
4202.32.00	- With outer surface of sheeting of plastics or of textile materials	15%	15%	Free		No	
4202.39.00	- Other	15%	15%	Free		No	
<b>4202.9</b>	- <b>Other</b>						
4202.91.00	- With outer surface of leather or of composition leather	15%	15%	Free		No	
<b>4202.92</b>	- <b>With outer surface of sheeting of plastics or of textile materials</b>						
4202.92.10	--- Shopping bags, whether plastic or otherwise	15%	15%	Free		No	
4202.92.90	--- With outer surface of sheeting of plastics or of textile materials	15%	15%	Free		No	
4202.99.00	- Other	15%	15%	Free		No	
<b>42.03</b>	- <b>ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER.</b>						
4203.10.00	- Articles of apparel	15%	15%			No	
<b>4203.2</b>	- <b>Gloves, mitten and mitts:</b>						
4203.21.00	- Specially designed for use in sports	15%	15%	Free		Pr	
4203.29.00	- Other	15%	15%	Free		No	
4203.30.00	- Belts and bandoliers	15%	15%	Free		No	
4203.40.00	- Other clothing accessories	15%	15%			No	
<b>[42.04]</b>							
<b>4205.00.00</b>	- <b>Other articles of leather or of composition leather.</b>	<b>15%</b>	<b>15%</b>	<b>Free</b>		<b>No</b>	
<b>4206.00.00</b>	- <b>Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons.</b>	<b>15%</b>	<b>15%</b>	<b>Free</b>		<b>No</b>	

**CHAPTER 43**  
**FURSKINS AND ARTIFICIAL FUR; MANUFACTURE 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 to 67.01);
  - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
  - (c) Gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 42.03);
  - (d) Articles of Chapter 64;
  - (e) Headgear or parts thereof of Chapter 65; or
  - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories 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).

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>43.01</b>	<b>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</b>						
4301.10.00	- Of mink, whole, with or without head, tail or paws	Free	Free			Kg	Qr
4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without, tail or paws	Free	Free			Kg	Qr
4301.60.00	- Of fox, whole, with or without head, tail or paws	Free	Free			Kg	Qr
4301.80.00	- Other furskins, whole, with or without head, tail or paws	Free	Free			Kg	Qr
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Free	Free			Kg	Qr
<b>43.02</b>	<b>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.</b>						
<b>4302.1</b>	<b>Whole skins, with or without head, tail or paws, not assembled:</b>						
4302.11.00	- Of mink	10%	10%	Free		Kg	Qr
4302.19.00	- Other	10%	10%	Free		Kg	Qr
4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	10%	10%	Free		Kg	Qr
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	10%	10%	Free		Kg	Qr
<b>43.03</b>	<b>ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN.</b>						
4303.10.00	- Articles of apparel and clothing accessories	10%	10%			No	Qr
4303.90.00	- Other	10%	10%			No	Qr
<b>4304.00.00</b>	<b>Artificial fur and articles thereof.</b>	<b>10%</b>	<b>10%</b>	<b>Free</b>		<b>No</b>	<b>Qr</b>

**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 plaiting materials of 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;
  - (j) Imitation jewellery of heading 71.17;
  - (k) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers cabinets for machines and apparatus and wheelwrights' wares);
  - (l) Goods of section XVIII (for example, clock cases and musical instruments and parts thereof);
  - (m) Parts of firearms (heading 93.05);
  - (n) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
  - (o) Articles of Chapter 95 (for example, toys, games, sports requisites);
  - (p) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or
  - (r) Articles of Chapter 97 (for example, works of art).
- 2.- In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of the 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 description 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 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, an reference to "wood" in a heading of this Chapter applies also to bamboo 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 mechanical wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.
2. For the purposes of subheading 4401.32, the expression "wood briquettes" means by products such as cutter shavings, saw dust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3 % by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm."
3. For the purposes of subheading 4407.13, "S-P-F" refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.
4. For the purposes of subheading 4407.14, "Hem-fir" refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>44.01</b>	<b>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.</b>						
<b>4401.1</b>	<b>- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms</b>						
4401.11.00	- Coniferous	10%	10%	Free		Tonne	
4401.12.00	- Non-coniferous	10%	10%	Free		Tonne	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>4401.2</b>	<b>Wood in chips or particles:</b>						
4401.21.00	Coniferous	10%	10%	Free		Tonne	
4401.22.00	Non-coniferous	10%	10%	Free		Tonne	
<b>4401.3</b>	<b>Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:</b>						
4401.31.00	Wood pellets	10%	10%	Free		Tonne	
4401.32.00	Wood briquettes	10%	10%	Free		Tonne	
4401.39.00	Other	10%	10%	Free		Tonne	
<b>4401.4</b>	<b>Sawdust and wood waste and scrap, not agglomerated:</b>						
4401.41.00	Sawdust	10%	10%			Tonne	
4401.49.00	Other	10%	10%			Tonne	
<b>44.02</b>	<b>WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED.</b>						
4402.10.00	Of bamboo	5%	5%	Free		Tonne	
4402.20.00	Of shell or nut	10%	10%	Free		Tonne	
4402.90.00	Other	10%	10%	Free		Tonne	
<b>44.03</b>	<b>WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED.</b>						
<b>4403.1</b>	<b>Treated with paint, stains, creosote or other preservatives:</b>						
4403.11.00	Coniferous	10%	15%			Cu.m	
4403.12.00	Non-coniferous	10%	15%			Cu.m	
<b>4403.2</b>	<b>Other, coniferous:</b>						
4403.21.00	Of pine ( <i>Pinus spp.</i> ), of which the smallest cross-sectional dimension is 15 cm or more	10%	15%			Cu.m	
4403.22.00	Of pine ( <i>Pinus spp.</i> ), other	10%	15%			Cu.m	
4403.23.00	Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), of which the smallest cross-sectional dimension is 15 cm or more	10%	15%			Cu.m	
4403.24.00	Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), other	10%	15%			Cu.m	
4403.25.00	Other, of which the smallest cross-sectional dimension is 15 cm or more	10%	15%			Cu.m	
4403.26.00	Other	10%	15%			Cu.m	
<b>4403.4</b>	<b>Other, of tropical wood:</b>						
4403.41.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	10%			Cu.m	
4403.42.00	Teak	10%	10%			Cu.m	
<b>4403.49</b>	<b>Other</b>						
4403.49.10	Tropical wood in round forms	10%	10%			Cu.m	
4403.49.90	Other	10%	10%			Cu.m	
<b>4403.9</b>	<b>Other</b>						
4403.91.00	Of oak	10%	10%	Free		Cu.m	
4403.93.00	Of beech ( <i>Fagus spp.</i> ), of which the smallest crosssectional dimension is 15 cm or more	10%	10%	Free		Cu.m	
4403.94.00	Of beech ( <i>Fagus spp.</i> ), other	10%	10%			Cu.m	
4403.95.00	Of birch ( <i>Betula spp.</i> ), of which the smallest crosssectional dimension is 15 cm or more	10%	10%			Cu.m	
4403.96.00	Of birch ( <i>Betula spp.</i> ), other	10%	10%			Cu.m	
4403.97.00	Of poplar and aspen ( <i>Populus spp.</i> )	10%	10%			Cu.m	
4403.98.00	Of eucalyptus ( <i>Eucalyptus spp.</i> )	10%	10%			Cu.m	
<b>4403.99</b>	<b>Other</b>						
4403.99.10	Of teakwood	10%	10%	Free		Cu.m	
4403.99.20	Of sandalwood	10%	10%	Free		Cu.m	
4403.99.30	Plantation logs	10%	10%			Cu.m	
4403.99.90	Other	10%	10%			Cu.m	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>44.04</b>	<b>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.</b>						
4404.10.00	- Coniferous	10%	10%			Kg	P&R
4404.20.00	- Non-coniferous	10%	10%			Kg	P&R
<b>4405.00.00</b>	<b>Wood wool; wood flour.</b>	<b>10%</b>	<b>10%</b>	<b>Free</b>		<b>Kg</b>	<b>P&amp;R</b>
<b>44.06</b>	<b>RAILWAY OR TRAMWAY SLEEPERS (CROSSTIES) OF WOOD.</b>						
<b>4406.1</b>	<b>Not impregnated:</b>						
4406.11.00	- Coniferous	10%	10%	Free		Cu.m	
4406.12.00	- Non-coniferous	10%	10%	Free		Cu.m	
<b>4406.9</b>	<b>Other:</b>						
4406.91.00	- Coniferous	10%	10%	Free		Cu.m	
4406.92.00	- Non-coniferous	10%	10%	Free		Cu.m	
<b>44.07</b>	<b>WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM.</b>						
<b>4407.1</b>	<b>Coniferous:</b>						
4407.11.00	- Of pine ( <i>Pinus</i> spp.)	10%	10%	Free		Cu.m	
4407.12.00	- Of fir ( <i>Abies</i> spp.) and spruce ( <i>Picea</i> spp.)	10%	10%	Free		Cu.m	
4407.13.00	- Of S-P-F (spruce ( <i>Picea</i> spp.) , pine ( <i>Pinus</i> spp.) and fir ( <i>Abies</i> spp.))	10%	10%	Free		Cu.m	
4407.14.00	- Of Hem-fir (Western hemlock ( <i>Tsuga heterophylla</i> ) and fir ( <i>Abies</i> spp.))".	10%	10%	Free		Cu.m	
4407.19.00	- Other	10%	10%	Free		Cu.m	
<b>4407.2</b>	<b>Of tropical wood:</b>						
4407.21.00	- Mahogany ( <i>Swietenia</i> spp.)	10%	10%			Cu.m	
4407.22.00	- Virola, Imbuia and Balsa	10%	10%	Free		Cu.m	
4407.23.00	- Teak	10%	10%			Cu.m	
4407.25.00	- Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	10%	Free		Cu.m	
4407.26.00	- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	10%	10%	Free		Cu.m	
4407.27.00	- Sapelli	10%	10%			Cu.m	
4407.28.00	- Iroko	10%	10%			Cu.m	
4407.29.00	- Other	10%	10%			Cu.m	
<b>4407.9</b>	<b>Other:</b>						
4407.91.00	- Of oak ( <i>Quercus</i> spp.)	10%	10%	Free		Cu.m	P&R
4407.92.00	- Of beech ( <i>Fagus</i> spp.)	10%	10%	Free		Cu.m	"
4407.93.00	- Of maple ( <i>Acer</i> spp.)	10%	10%			Cu.m	"
4407.94.00	- Of cherry ( <i>Prunus</i> spp.)	10%	10%			Cu.m	"
4407.95.00	- Of ash ( <i>Fraxinus</i> spp.)	10%	10%			Cu.m	"
4407.96.00	- Of birch ( <i>Betula</i> spp.)	10%	10%			Cu.m	"
4407.97.00	- Of poplar and aspen ( <i>Populus</i> spp.)	10%	10%			Cu.m	"
<b>4407.99</b>	<b>Other</b>						
4407.99.10	--- Of teakwood	10%	10%	Free		Cu.m	"
4407.99.20	--- Of sandalwood	10%	10%	Free		Kg	P&R
4407.99.90	--- Other	10%	10%			Cu.m	"
<b>44.08</b>	<b>SHEETS FOR VENEERING (INCLUDING THOSE BY SLICING LAMINATED WOOD),FOR PLYWOOD OR FOR SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED SPICED OR ENDJOINTED,OF A THICKNESS NOT EXCEEDING 6 MM.</b>						
<b>4408.1</b>	<b>Coniferous</b>						
4408.10.10	--- sheets for veneering, laminated wood for plywood, sawn lengthwise, sliced or peeled, whether or not planed,sanded spliced or endjointed, less than 6 mm	50%	50%			Sq.m	
4408.10.90	--- Other	50%	50%			Sq.m	



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
4408.3	- <b>Of tropical wood:</b>						
4408.31.00	- Dark Red Meranti, Light Red Meranti and Meranti Bakau	50%	50%			Sq.m	"
4408.39	- <b>Other</b>						
4408.39.10	--- Sheets for veneering, laminated wood for plywood, sawn lengthwise, sliced or peeled, whether or not planed, sanded spliced or endjointed, less than 6 mm	50%	50%			Sq.m	
4408.39.90	--- Other	50%	50%			Sq.m	
4408.90.00	- Other	50%	50%			Sq.m	"
44.09	<b>WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, VJOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES, ENDS OR FACES, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED.</b>						
4409.10.00	- Coniferous	10%	10%			Sq.m	"
4409.2	- <b>Non-coniferous</b>						
4409.21.00	- Of bamboo	5%	5%			Sq.m	"
4409.22.00	- Of tropical wood	10%	10%			Sq.m	"
4409.29.00	- Other	10%	10%			Sq.m	"
44.10	<b>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.</b>						
4410.1	- <b>Of wood:</b>						
4410.11.00	- Particle board	10%	10%			Sq.m	"
4410.12.00	- Oriented strand board (OSB)	10%	10%			Sq.m	"
4410.19.00	- Other	10%	10%			Sq.m	"
4410.90.00	- Other	10%	10%			Sq.m	"
44.11	<b>FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES</b>						
4411.1	- <b>Medium density fibreboard (MDF):</b>						
4411.12.00	- Of a thickness not exceeding 5mm	10%	10%			Sq.m	"
4411.13.00	- Of a thickness exceeding 5 mm but not exceeding 9 mm	10%	10%			Sq.m	"
4411.14.00	- Of a thickness exceeding 9 mm	10%	10%			Sq.m	"
4411.9	- <b>Other</b>						
4411.92.00	- Of a density exceeding 0.8 g/cm2	10%	10%			Sq.m	"
4411.93.00	- Of a density exceeding 0.5 g/cm2 but not exceeding 0.8 g/cm2	10%	10%			Sq.m	"
4411.94.00	- Of a density not exceeding 0.5 g/cm2	10%	10%			Sq.m	"
44.12	<b>PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD.</b>						
4412.10.00	- Of bamboo	5%	5%			Sq.m	"
4412.3	- <b>Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:</b>						
4412.31.00	--- With at least one outer ply of tropical wood	30%	50%			Sq.m	"
4412.33.00	--- 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.), plane tree (Platanus spp.), robinia (robinia spp.), tulipwood (Liriodendron spp.), or walnut (Juglans spp.)	30%	50%			Sq.m	"
4412.34.00	--- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	30%	50%			Sq.m	"
4412.39.00	--- Other, with both outer plies of coniferous wood	30%	50%			Sq.m	"

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>4412.4</b>	- <b>Laminated veneered lumber (LVL) :</b>						
4412.41.00	- With at least one outer ply of tropical wood	30%	50%			Sq.m	
4412.42.00	- Other, with at least one outer ply of non-coniferous wood	30%	50%			Sq.m	
4412.49.00	- Other, with both outer plies of coniferous wood	30%	50%			Sq.m	
<b>4412.5</b>	- <b>Blockboard, laminboard and battenboard :</b>						
4412.51.00	- With at least one outer ply of tropical wood	30%	50%			Sq.m	
4412.52.00	- Other, with at least one outer ply of non-coniferous wood	30%	50%			Sq.m	
4412.59.00	- Other, with both outer plies of coniferous wood	30%	50%			Sq.m	
<b>4412.9</b>	- <b>Other :</b>						
4412.91.00	- With at least one outer ply of tropical wood	30%	50%			Sq.m	
4412.92.00	- Other, with at least one outer ply of non-coniferous wood	30%	50%			Sq.m	
4412.99.00	- Other, with both outer plies of coniferous wood	30%	50%			Sq.m	"
<b>44.13</b>	- <b>DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES.</b>						
4413.00.10	- Profile shapes	15%	15%			No	
4413.00.90	- Other	Free	Free			No	
<b>44.14</b>	- <b>WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS.</b>						
4414.10.00	- Of tropical wood	15%	15%	Free		No	
4414.90.00	- Other	15%	15%	Free		No	
<b>44.15</b>	- <b>PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKING, OF WOOD; CABLEDRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD.</b>						
4415.10.00	- Cases, boxes, crates, drums and similar packings, cabledrums	10%	10%	Free		No.	
4415.20.00	- Pallets, box pallets and other load boards	15%	15%	Free		No	
<b>4416.00.00</b>	- <b>Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood, including staves.</b>	<b>10%</b>	<b>10%</b>	<b>Free</b>		<b>No.</b>	
<b>4417.00.00</b>	- <b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</b>	<b>10%</b>	<b>10%</b>			<b>No.</b>	
<b>44.18</b>	- <b>BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED FLOORING PANELS, SHINGLES AND SHAKES.</b>						
<b>4418.1</b>	- <b>Windows, French-windows and their frames :</b>						
4418.11.00	- Of tropical wood	15%	15%			No	
4418.19.00	- Other	15%	15%			No	
<b>4418.2</b>	- <b>Doors and their frames and thresholds :</b>						
4418.21.00	- Of tropical wood	15%	15%			No	
4418.29.00	- Other	15%	15%			No	
4418.30.00	- Posts and beams other than products of subheadings 4418.81 to 4418.89".	15%	15%			No	
4418.40.00	- Shuttering for concrete constructional	15%	15%			No	
4418.50.00	- Shingles and shakes	15%	15%			No	
<b>4418.7</b>	- <b>Assembled flooring panels:</b>						
4418.73.00	- Of bamboo or with at least the top layer (wear layer) of bamboo	5%	5%			No	
4418.74.00	- Other, for mosaic floors	15%	15%			No	
4418.75.00	- Other, multilayer	15%	15%			No	
4418.79.00	- Other	15%	15%			No	
<b>4418.8</b>	- <b>Engineered structural timber products :</b>						
4418.81.00	- Glue-laminated timber (glulam)	15%	15%			No	
4418.82.00	- Cross-laminated timber (CLT or X-lam)	15%	15%			No	
4418.83.00	- I beams	15%	15%			No	
4418.89.00	- Other	15%	15%			No	
<b>4418.9</b>	- <b>Other:</b>						
4418.91.00	- Of bamboo	5%	5%			No	
4418.92.00	- Cellular wood panels	5%	5%			No	
4418.99.00	- Other	15%	15%			No	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>44.19</b>	<b>TABLEWARE AND KITCHENWARE, OF WOOD.</b>						
<b>4419.1</b>	<b>Of bamboo:</b>						
4419.11.00	Bread boards, chopping boards and similar boards	5%	5%			No	
4419.12.00	Chopsticks	5%	5%			No	
4419.19.00	Other	5%	5%			No	
4419.20.00	Of tropical wood	5%	5%			No	
4419.90.00	Other	15%	15%			No	
<b>44.20</b>	<b>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.</b>						
<b>4420.1</b>	<b>Statuettes and other ornaments</b>						
4420.11.00	Of tropical wood	15%	30%			No	
4420.19.00	Other	15%	30%			No	
<b>4420.9</b>	<b>Other</b>						
4420.90.10	Wooden articles of furniture	15%	30%			No	
4420.90.90	Other	15%	30%			No	
<b>44.21</b>	<b>OTHER ARTICLES OF WOOD.</b>						
4421.10.00	Clothes hangers	15%	15%	Free		No	
4421.20.00	Coffins	15%	15%			No	
<b>4421.9</b>	<b>Other:</b>						
4421.90.10	Clothes pegs	15%	15%	Free		No	
4421.90.20	Toothpicks	15%	15%	Free		No	
4421.90.30	Wooden sticks (ice cream)	Free	Free			No	
4421.90.90	Other	15%	15%			No	
4421.91.00	Of bamboo	5%	5%			No	
4421.99.00	Other	15%	15%			No	

**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).

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>45.01</b>	<b>NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK.</b>						
4501.10.00	- Natural cork, raw or simply prepared	Free	Free			Kg	
4501.90.00	- Other	Free	Free			Kg	
<b>4502.00.00</b>	<b>Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharpened blanks for corks or stoppers).</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>45.03</b>	<b>ARTICLES OF NATURAL CORK.</b>						
4503.10.00	- Corks and stoppers	Free	Free			Kg	
4503.90.00	- Other	Free	Free			Kg	
<b>45.04</b>	<b>AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK.</b>						
4504.10.00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	Free	Free			Kg	
<b>4504.9</b>	<b>Other</b>						
4504.90.10	--- Floats for use in fishing nets	Free	Free			No	
4504.90.90	--- Other	Free	Free			Kg	

**CHAPTER 46**

**MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK**

**Notes.**

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>46.01</b>	<b>PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, WHETHER OR NOT ASSEMBLED INTO STRIPS; PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, WHETHER OR NOT BEING FINISHED ARTICLES (FOR EXAMPLE, MATS, MATTING, SCREENS).</b>						
<b>4601.2</b>	<b>Mats, Matting and screens of vegetable materials.</b>						
4601.21.00	Of bamboo	5%	5%			No	
4601.22.00	Of rattan	15%	15%			No	
4601.29.00	Other	15%	15%			No	
<b>4601.9</b>	<b>Other:</b>						
4601.92.00	Of bamboo	5%	5%			No	
4601.93.00	Of rattan	15%	15%			No	
4601.94.00	Of other vegetable materials	15%	15%			No	
4601.99.00	Other	15%	15%			No	
<b>46.02</b>	<b>BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01; ARTICLES OF LOOFAH.</b>						
<b>4602.1</b>	<b>Of vegetable materials:</b>						
4602.11.00	Of bamboo	5%	5%			No	
4602.12.00	Of rattan	15%	15%			No	
4602.19.00	Other	15%	15%			No	
<b>4602.9</b>	<b>Other</b>						
4602.90.10	Baskets specifically designed for use in the pearl industry	15%	15%	Free		No	
4602.90.90	Other	15%	15%			No	

**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 CELLULOSE 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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
4701.00.00	Mechanical wood pulp.	Free	Free			Kg	
4702.00.00	Chemical wood pulp, dissolving grades.	Free	Free			Kg	
47.03	CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES.						
4703.1	- Unbleached:						
4703.11.00	- Coniferous	Free	Free			Kg	
4703.19.00	- Non coniferous	Free	Free			Kg	
4703.2	- Semibleached or bleached:						
4703.21.00	- Coniferous	Free	Free			Kg	
4703.29.00	- Non-coniferous	Free	Free			Kg	
47.04	CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES.						
4704.1	- Unbleached:						
4704.11.00	- Coniferous	Free	Free			Kg	
4704.19.00	- Nonconiferous	Free	Free			Kg	
4704.2	- Semibleached or bleached:						
4704.21.00	- Coniferous	Free	Free			Kg	
4704.29.00	- Nonconiferous	Free	Free			Kg	
4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	Free	Free			Kg	
47.06	PULP OF OTHER FIBROUS CELLULOSIC MATERIAL.						
4706.10.00	- Cotton linters pulp	Free	Free			Kg	
4706.20.00	- Pulp of fibers derived from recovered (waste and scrap) paper or paperboard	Free	Free			Kg	
4706.30.00	- Other, of bamboo	Free	Free			Kg	
4706.9	- Other:						
4706.91.00	- Mechanical	Free	Free			Kg	
4706.92.00	- Chemical	Free	Free			Kg	
4706.93.00	- Obtained by a combination of mechanical and chemical processes	Free	Free			Kg	
47.07	RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD.						
4707.10.00	- Unbleached kraft paper or paperboard or of corrugated paper	Free	Free			Kg	
4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Free	Free			Kg	
4707.30.00	- Paper or paper board made mainly of mechanical pulp (for example, newspaper, journals and similar printed matter)	Free	Free			Kg	
4707.90.00	- Other, including unsorted waste and scrap	Free	Free			Kg	

**CHAPTER 48**  
**PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD**

**Notes.**

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m<sup>2</sup>).
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 plastic sheetings, 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 (manufacturers 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 92.02;
  - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
  - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).
3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each size exceeding 2.5 micrometres (microns), weighing not less than 40 g/m<sup>2</sup> and not more than 65 g/m<sup>2</sup> and applies only to paper: (a) in strips or rolls of a width exceeding 28cm; or (b) in rectangular (including square) sheets with one side exceeding 28cm and the other side exceeding 15cm in the unfolded state.
5. For the purposes of heading 48.02, the expressions "paper and paper board, 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:
  - (A) For paper or paperboard weighing not more than 150 g/m<sup>2</sup>:
    - (a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
      - (1) weighing not more than 80 g/m<sup>2</sup>, or
      - (2) coloured throughout the mass; or
    - (b) containing more than 8% ash, and
      - (1) weighing not more than 80 g/m<sup>2</sup>, or
      - (2) coloured throughout the mass; or
    - (c) containing more than 3% ash and having a brightness of 60% or more; or
    - (d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa.m<sup>2</sup>/g; or
    - (e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m<sup>2</sup>/g..
  - (B) For paper or paperboard weighing more than 150 g/m<sup>2</sup>:
    - (a) coloured throughout the mass; or
    - (b) having a brightness of 60% or more, and
      - (1) a caliper of 225 micrometres (microns) or less, or
      - (2) a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or
    - (c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content more than 8%.
  - (C) Heading 48.02 does not, however, cover filter paper or paper board (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 plastic layer being grained, embossed, coloured, design-printed or otherwise decorated; or
    - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

- (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
- (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

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

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

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

#### Subheading Notes.

1. For the purposes of subheadings 4804.11.00 and 4804.19.00, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m<sup>2</sup> and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

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

2. For the purposes of subheadings 4804.21.00 and 4804.29.00, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications:

- (a) Having a Mullen burst index of not less than 3.7 kPa m<sup>2</sup>/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

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

3. For the purposes of subheading 4805.11.00, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23 °C
4. Subheading 4805.12.00 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes weighing 130 g/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23 °C
5. Subheadings 4805.24.00 and 4805.25.00 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa.m<sup>2</sup>/g.
6. For the purposes of subheading 4805.30.00, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a mullen burst index of not less than 1.47 kPa m<sup>2</sup>.
7. For the purposes of subheading 4810.22.00 "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72g/m<sup>2</sup>, with a coating weight not exceeding 15g/m<sup>2</sup> 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.



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
4801.00.00	Newsprint, in rolls or sheets.	Free	Free			Tonne	
48.02	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON PERFORATED PUNCHCARDS AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN PAPER OF HEADING 48.01 OR 48.03; HANDMADE PAPER AND PAPERBOARD.						
4802.10.00	- Handmade paper and paperboard	Free	Free			Kg	
4802.20.00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	Free	Free			Kg	
4802.40.00	- Wallpaper base	Free	Free			Kg	
4802.5	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemimechanical process or of which not more than 11% by weight of the total fibre content consists of such fibres:						
4802.54	- Weighing less than 40 g/m²:						
4802.54.10	--- Paper of size A3 or under	Free	Free			No.	
4802.54.90	--- Other	Free	Free			Kg	
4802.55.00	- Weighing 40 g/m² or more but not more than 150 g/m², in rolls	Free	Free			Kg	
4802.56.00	- 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 297 mm in the unfolded state	Free	Free			No.	
4802.57.00	- Other, weighing 40 g/m² or more but not more than 150 g/m²	Free	Free			Kg	
4802.58	- Weighing more than 150 g/m²:						
4802.58.10	--- Paper of size A3 or under	Free	Free			No.	
4802.58.90	--- Other	Free	Free			Kg	
4802.6	- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemimechanical process:						
4802.61.00	- In rolls	Free	Free			Kg	
4802.62.00	- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	10%	10%			Kg	
4802.69.00	- Other	Free	Free			Kg	
4803.00.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surfacecoloured, surfacedecorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.	Free	Free			Kg	
48.04	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING 48.02 OR 48.03.						
4804.1	- Kraftliner:						
4804.11.00	- Unbleached	Free	Free			Kg	
4804.19.00	- Other	Free	Free			Kg	
4804.2	- Sack kraft paper:						
4804.21.00	- Unbleached	Free	Free			Kg	
4804.29.00	- Other	Free	Free			Kg	
4804.3	- Other kraft paper and paperboard weighing 150 g/m² or less:						
4804.31.00	- Unbleached	Free	Free			Kg	
4804.39.00	- Other	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>4804.4</b>	- <b>Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m²:</b>						
4804.41.00	- Unbleached	Free	Free			Kg	
4804.42.00	- 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	Free	Free			Kg	
4804.49.00	- Other	Free	Free			Kg	
<b>4804.5</b>	- <b>Other kraft paper and paperboard weighing 225 g/m² or more:</b>						
4804.51.00	- Unbleached	Free	Free			Kg	
4804.52.00	- Bleached uniformly throughout the mass and of which more than 95% by weight of total fibre content consists of wood fibres obtained by a chemical process	Free	Free			Kg	
4804.59.00	- Other	Free	Free			Kg	
<b>48.05</b>	<b>OTHER UNCOATED PAPER AND PAPERBOARD IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER.</b>						
<b>4805.1</b>	- <b>Fluting paper:</b>						
4805.11.00	- Semi-chemical fluting paper	Free	Free			Kg	
4805.12.00	- Straw fluting paper	Free	Free			Kg	
4805.19.00	- Other	Free	Free			Kg	
<b>4805.2</b>	- <b>Testliner (recycled liner board):</b>						
4805.24.00	- Weighing 150 g/m² or less	Free	Free			Kg	
4805.25.00	- Weighing more than 150 g/m²	Free	Free			Kg	
4805.30.00	- Sulphite wrapping paper	Free	Free			Kg	
<b>4805.4</b>	- <b>Filter paper and paperboard</b>						
4805.40.10	- Teabag paper	Free	Free			Kg	
4805.40.90	- Other	Free	Free			Kg	
4805.50.00	- Felt paper and paperboard	Free	Free			Kg	
<b>4805.9</b>	- <b>Other:</b>						
4805.91.00	- Weighing 150 g/m² or less	Free	Free			Kg	
4805.92.00	- Weighing more than 150 g/m² but less than 225 g/m²	Free	Free			Kg	
4805.93.00	- Weighing 225 g/m² or more	Free	Free			Kg	
<b>48.06</b>	<b>VEGETABLE PARCHMENT, GREASEPROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS.</b>						
4806.10.00	- Vegetable parchment	Free	Free			Kg	
4806.20.00	- Greaseproof papers	Free	Free			Kg	
4806.30.00	- Tracing papers	Free	Free			Kg	
4806.40.00	- Glassine and other glazed transparent or translucent papers	Free	Free			Kg	
<b>4807.00.00</b>	<b>Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surfacecoated or impregnated, whether or not internally reinforced, in rolls or sheets.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>48.08</b>	<b>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.</b>						
4808.10.00	- Corrugated paper and paperboard, whether or not perforated	10%	10%			Kg	
4808.40.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	Free	Free			Kg	
4808.90.00	- Other	10%	10%			Kg	
<b>48.09</b>	<b>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.</b>						
4809.20.00	- Selfcopy paper	Free	Free			Kg	
4809.90.00	- Other	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
48.10	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE COLOURED, SURFACE DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE.						
4810.1	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemimechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:						
4810.13.00	- In rolls	Free	Free			Kg	
4810.14.00	- In sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	10%	10%			Kg	
4810.19.00	- Other	10%	10%			Kg	
4810.2	- 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 chemimechanical process:						
4810.22	- Lightweight coated paper						
4810.22.10	--- paper of size A3 or under	10%	10%			Kg	
4810.22.90	--- Other	Free	Free			Kg	
4810.29.00	--- Other	10%	10%			Kg	
4810.3	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:						
4810.31.00	- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less	Free	Free			Kg	
4810.32.00	- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150g/m <sup>2</sup>	Free	Free			Kg	
4810.39.00	- Other	Free	Free			Kg	
4810.9	- Other paper and paperboard:						
4810.92.00	--- Multiply	Free	Free			Kg	
4810.99.00	--- Other	Free	Free			Kg	
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, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING 48.03, 48.09 OR 48.10.						
4811.10.00	- Tarred, bituminised or asphalted paper and paperboard	Free	Free			Kg	
4811.4	- Gummed or adhesive paper and paperboard:						
4811.41	- Self-adhesive						
4811.41.10	--- Printed	10%	10%			Kg	
4811.41.90	--- Other	Free	Free			Kg	
4811.49.00	--- Other	Free	Free			Kg	
4811.5	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):						
4811.51	- Bleached, weighing more than 150g/m <sup>2</sup>						
4811.51.10	--- Printed	10%	10%			Kg	
4811.51.90	--- Other	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>4811.59</b>	<b>Other</b>						
4811.59.10	Printed	10%	10%			Kg	
4811.59.90	Other	Free	Free			Kg	
4811.60.00	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	Free	Free			Kg	
4811.90.00	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	Free	Free			Kg	
<b>4812.00.00</b>	<b>Filter blocks, slabs and plates, of paper pulp.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>48.13</b>	<b>CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES.</b>						
4813.10.00	In the forms of booklets or tubes	Free	Free			Kg	
4813.20.00	In rolls of a width not exceeding 5 cm	Free	Free			Kg	
4813.90.00	Other	Free	Free			Kg	
<b>48.14</b>	<b>WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER.</b>						
4814.20.00	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, designprinted or otherwise decorated layer of plastics	10%	10%			Kg	
4814.90.00	Other	10%	10%			Kg	
<b>[48.15]</b>							
<b>48.16</b>	<b>CARBON PAPER, SELFCOPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING 48.09), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT IN BOXES.</b>						
4816.20.00	Carbon or similar copying papers;	10%	10%			Kg	
4816.90.00	Other	Free	Free			Kg	
<b>48.17</b>	<b>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.</b>						
<b>4817.1</b>	<b>Envelopes:</b>						
4817.10.10	Printed or personalised	10%	10%			No	
4817.10.90	Other	Free	Free			No	
4817.20.00	Letter cards, plain postcards and correspondence	Free	Free			No	
4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationary	10%	10%			No	
<b>48.18</b>	<b>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; HANKERCHIEFS, 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.</b>						
4818.10.00	Toilet paper	15%	20%			No	
4818.20.00	Handkerchiefs, cleansing or facial tissues and towels	10%	20%			No	
4818.30.00	Tablecloths and serviettes	10%	20%			No	
4818.50.00	Articles of apparel and clothing accessories	10%	20%			No	
4818.90.00	Other	10%	20%			No	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>48.19</b>	<b>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 AND THE LIKE.</b>						
4819.10.00	- Cartons, boxes and cases, of corrugated paper or paperboard	10%	10%			No	
4819.20.00	- Folding cartons, boxes and cases, of noncorrugated paper or paperboard	Free	Free			No	
4819.30.00	- Sacks and bags, having a base of a width of 40 cm or more	10%	10%			No	
4819.40.00	- Other sacks and bags, including cones	10%	10%			No	
4819.50.00	- Other packing containers, including record sleeves	10%	Free			No	
4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	10%	10%			No	
<b>48.20</b>	<b>REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTERPADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTERPADS, BINDERS (LOOSELEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS INTERLEAVED CARBON SETS AND OTHERFORMS, ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD.</b>						
4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	10%	10%			Kg	
4820.20.00	- Exercise books	10%	10%			No	
4820.30.00	- Binders, folders and file covers	10%	10%			No	
4820.40.00	- Manifold business forms and interleaved carbon sets	10%	10%			No	
4820.50.00	- Albums for samples or for collections	10%	10%			No	
4820.90.00	- Other	10%	10%			No	
<b>48.21</b>	<b>PAPER AND PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED</b>						
<b>4821.1</b>	<b>Printed</b>						
4821.10.10	--- Self-adhesive	10%	10%		Free	No	
4821.10.90	--- Other	Free	Free		Free	No	
4821.90.00	--- Other	Free	Free			No	
<b>48.22</b>	<b>BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED).</b>						
4822.10.00	- Of a kind used for winding textile yarn	Free	Free			Kg	
4822.90.00	- Other	Free	Free			No	
<b>48.23</b>	<b>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.</b>						
4823.20.00	- Filter paper and paperboard	10%	10%			No	
4823.40.00	- Rolls, sheets and dials, printed for self-recording apparatus	10%	10%			No	
<b>4823.6</b>	<b>Trays, dishes, plates, cups and the like, of paper or paperboard</b>						
4823.61.00	--- Of bamboo	5%	5%		Free	No	
4823.69.00	--- Other	10%	10%		Free	No	
4823.70.00	- Moulded or pressed articles of paper pulp	10%	10%		Free	No	
<b>4823.9</b>	<b>Other</b>						
4823.90.10	--- Easter eggs	10%	10%		Free	No	
4823.90.20	--- Sausage casings	Free	Free		Free	No	
4823.90.90	--- Other	10%	10%		Free	No	

# 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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>49.01</b>	<b>PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS.</b>						
4901.10.00	- In single sheets, whether or not folded	Free	Free			No	P&R
<b>4901.9</b>	<b>Other:</b>						
4901.91.00	- Dictionaries and encyclopaedias, and serial installments thereof	Free	Free			No	
4901.99.00	- Other	Free	Free			No	
<b>49.02</b>	<b>NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL.</b>						
4902.10.00	- Appearing at least four times a week	Free	Free			No	P&R
<b>4902.9</b>	<b>Other</b>						
4902.90.10	--- Journals and other periodicals	Free	Free			No	"
4902.90.20	--- Trade and fashion magazines for publicity purposes	Free	Free			No	P&R
4902.90.90	--- Other	Free	Free			No.	
<b>4903.00.00</b>	<b>Children's picture, drawing or colouring books.</b>	Free	Free			No.	
<b>4904.00.00</b>	<b>Music, printed or in manuscript, whether or not bound or illustrated.</b>	Free	Free			No.	
<b>49.05</b>	<b>MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED.</b>						
4905.20.00	.. In book form	Free	Free			No.	
4905.90.00	.. Other:	Free	Free			No.	
<b>4906.00.00</b>	<b>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.</b>	Free	Free			No	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
4907.00.00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stampimpressed paper; cheque forms; banknotes, stock, share or bond certificates and similar documents of title.	Free	Free			No	P&R
49.08	TRANSFERS (DECALCOMANIAS).						
4908.10.00	- Transfers (decalcomanias), vitrifiable	Free	Free			No	
4908.90.00	- Other	Free	Free			No	
49.09	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS.						
4909.00.10	--- UNICEF Christmas cards	Free	Free			No	
4909.00.20	--- Christmas, New Year, Birthday or simialr cards	10%	10%			No	
4909.00.30	--- Picture postcards	10%	10%			No	P&R
4909.00.90	--- Other	10%	10%			No	"
4910.00.00	Calendars of any kind, printed, including calendar blocks.	10%	10%			No	"
49.11	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS.						
4911.10.00	- Trade advertising material, commercial catalogues & the like	10%	10%			No	P&R
4911.9	- Other						
4911.91.00	--- Pictures, designs and photographs	10%	10%			No	P&R
4911.99	- Other						
4911.99.10	--- Anatomical, botanical, etc, instrumental charts and diagrams	Free	Free			No	
4911.99.20	--- Cinema, theatre, concert and other tickets	10%	10%			No	
4911.99.30	--- Telecommunication Top-up cards		10%			No	
4911.99.90	--- Other	10%	10%			No	P&R

**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 plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (i) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of fur skin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (l) Articles of textile materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, luminaires and lighting fittings); or
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners); or
- (v) Articles of Chapter 97.

2.- (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material. When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that 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 single Chapter;
- (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as single textile material. Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as single textile material.

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

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

- (a) Of silk or waste silk, measuring more than 20,000 decitex;
- (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
- (c) Of true hemp or flax :
  - (i) Polished or glazed, measuring 1,429 decitex or more; or
  - (ii) Not polished or glazed, measuring more than 20,000 decitex;
- (d) Of coir, consisting of three or more plies;
- (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
- (f) Reinforced with metal thread.

(B) Exceptions :

- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
- (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
- (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
- (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and
- (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

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

- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
  - (i) 85 g in the case of silk, waste silk or man-made filament yarn;
  - (ii) 125 g in other cases;
- (b) In balls, hanks or skeins of a weight not exceeding:
  - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
  - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
  - (iii) 500 g in other cases;
- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
  - (i) 85 g in the case of silk, waste silk or manmade filament yarn;
  - (ii) 125 g in other cases.



(B) Exceptions:

- (a) Single yarn of any textile material, except:
  - (i) Single yarn of wool or fine animal hair, unbleached; and
  - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
- (b) Multiple (folded) or cabled yarn, unbleached:
  - (i) Of silk or waste silk, however put up; or
  - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
- (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
- (d) Single, multiple (folded) or cabled yarn of any textile material:
  - (i) In cross-reeled hanks or skeins; or
  - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

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

- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
- (b) Dressed for use as sewing thread; and
- (c) With a final "Z" twist.

6.- For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

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

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

- (a) Cut otherwise than into squares or rectangles;
- (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
- (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) Cut to size and having undergone a process of drawn thread work;
- (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more textiles assembled in layers, whether or not padded);
- (f) 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;
- (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 purpose of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

14.- Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

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

**Subheading Notes.**

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

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

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of manmade 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 finished other than white (unless the context otherwise requires), in the piece; or
  - (ii) consists of coloured yarn of a single uniform colour.
- (g) Woven fabric of yarns of different colours  
Woven fabric (other than printed woven fabric) which:
- (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
  - (ii) consists of unbleached or bleached yarn and coloured yarn; or
  - (iii) consists of marl or mixture yarns.

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

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

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

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

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

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

- (B) For the application of this rule:
- (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
  - (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
  - (c) in the case of embroidery of heading 58.10 only the ground fabric shall be taken into account. However, embroidery without visible ground shall be classified with reference to the embroidering threads alone.

CHAPTER 50  
SILK

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
5001.00.00	Silkworm cocoons suitable for reeling.	Free	Free			Kg	Qr
5002.00.00	Raw silk (not thrown).	Free	Free			Kg	
5003.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stocks)	Free	Free			Kg	
5004.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	Free	Free			Kg	
5005.00.00	Yarn spun from silk waste, not put up for retail sale.	Free	Free			Kg	
5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut.	Free	Free			Kg	
50.07	<b>WOVEN FABRICS OF SILK OR OF SILK WASTE.</b>						
5007.10.00	- Fabrics of noil silk	Free	Free			Sq.m	
5007.20.00	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	Free	Free			Kg	
5007.90.00	- Other fabrics	Free	Free			Sq.m	

**CHAPTER 51**  
**WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC**

**Note.**

1.- Throughout the Nomenclature:

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>51.01</b>	<b>WOOL, NOT CARDED OR COMBED.</b>						
<b>5101.1</b>	<b>- Greasy, including fleecewashed wool:</b>						
5101.11.00	- Shorn wool	Free	Free			Kg	Qr
5101.19.00	- Other	Free	Free			Kg	"
<b>5101.2</b>	<b>- Degreased, not carbonised:</b>						
5101.21.00	- Shorn wool	Free	Free			Kg	"
5101.29.00	- Other	Free	Free			Kg	"
5101.30.00	- Carbonised	Free	Free			Kg	"
<b>51.02</b>	<b>FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED.</b>						
<b>5102.1</b>	<b>- Fine animal hair:</b>						
5102.11.00	- Of Kashmir (cashmere) goats	Free	Free			Kg	Qr
5102.19.00	- Other	Free	Free			Kg	Qr
5102.20.00	- Coarse animal hair	Free	Free			Kg	"
<b>51.03</b>	<b>WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK.</b>						
5103.10.00	- Noils of wool or of fine animal hair	Free	Free			Kg	Qr
5103.20.00	- Other waste of wool or of fine animal hair	Free	Free			Kg	"
5103.30.00	- Waste of coarse animal hair	Free	Free			Kg	"
<b>5104.00.00</b>	<b>Garnetted stock of wool or of fine or coarse animal hair</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	<b>"</b>
<b>51.05</b>	<b>WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS).</b>						
5105.10.00	- Carded wool	Free	Free			Kg	
<b>5105.2</b>	<b>- Wool tops and other combed wool:</b>						
5105.21.00	- Combed wool in fragments	Free	Free			Kg	
5105.29.00	- Other	Free	Free			Kg	
<b>5105.3</b>	<b>- Fine animal hair, carded or combed:</b>						
5105.31.00	- Of Kashmir (cashmere) goats	Free	Free			Kg	
5105.39.00	- Other	Free	Free			Kg	
5105.40.00	- Coarse animal hair, carded or combed	Free	Free			Kg	
<b>51.06</b>	<b>YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE.</b>						
5106.10.00	- Containing 85% or more by weight of wool	Free	Free			Kg	
5106.20.00	- Containing less than 85% by weight of wool	Free	Free			Kg	
<b>51.07</b>	<b>YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE.</b>						
5107.10.00	- Containing 85% or more by weight of wool	Free	Free			Kg	
5107.20.00	- Containing less than 85% by weight of wool	Free	Free			Kg	
<b>51.08</b>	<b>YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE.</b>						
5108.10.00	- Carded	Free	Free			Kg	
5108.20.00	- Combed	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>51.09</b>	<b>YARN OF WOOL OR OF FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE.</b>						
5109.10.00	- Containing 85% or more by weight of wool or of fine animal hair	Free	Free			Kg	
5109.90.00	- Other	Free	Free			Kg	
<b>5110.00.00</b>	<b>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>51.11</b>	<b>WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR.</b>						
<b>5111.1</b>	<b>- Containing 85% or more by weight of wool or fine animal hair:</b>						
5111.11.00	- Of a weight not exceeding 300 g/m	Free	Free			Sq.m	
5111.19.00	- Other	Free	Free			Sq.m	
5111.20.00	- Other, mixed mainly or solely with manmade filaments	Free	Free			Sq.m	
5111.30.00	- Other, mixed mainly or solely with manmade staple fibres	Free	Free			Sq.m	
5111.90.00	- Other	Free	Free			Sq.m	
<b>51.12</b>	<b>WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR .</b>						
<b>5112.1</b>	<b>- Containing 85% or more by weight of wool or fine animal hair:</b>						
5112.11.00	- Of a weight not exceeding 200 g/m	Free	Free			Sq.m	
5112.19.00	- Other	Free	Free			Sq.m	
5112.20.00	- Other, mixed mainly or solely with manmade filaments	Free	Free			Sq.m	
5112.30.00	- Other, mixed mainly or solely with manmade staple fibres	Free	Free			Sq.m	
5112.90.00	- Other	Free	Free			Sq.m	
<b>5113.00.00</b>	<b>Woven fabrics of coarse animal hair or of horsehair.</b>	<b>Free</b>	<b>Free</b>			<b>Sq.m</b>	

**CHAPTER 52**  
**COTTON**

**Subheading Note.**

1. For the purposes of subheadings 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
5201.00.00	Cotton, not carded or combed.	Free	Free			Kg	Qr
52.02	<b>COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK).</b>						
5202.10.00	- Yarn waste (including thread waste)	Free	Free			Kg	"
5202.9	- <b>Other:</b>						
5202.91.00	- Garnetted stock	Free	Free			Kg	"
5202.99.00	- Other	Free	Free			Kg	"
5203.00.00	Cotton, carded or combed.	Free	Free			Kg	
52.04	<b>COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE .</b>						
5204.1	- <b>Not put up for retail sale:</b>						
5204.11.00	- Containing 85% or more by weight of cotton	Free	Free			Kg	
5204.19.00	- Other	Free	Free			Kg	
5204.20.00	- Put up for retail sale	Free	Free			Kg	
52.05	<b>COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE.</b>						
5205.1	- <b>Single yarn, of uncombed fibres:</b>						
5205.11.00	- Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	Free			Kg	
5205.12.00	- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	Free			Kg	
5205.13.00	- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	Free			Kg	
5205.14.00	- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	Free			Kg	
5205.15.00	- Measuring less than 125 decitex (exceeding 80 metric number)	Free	Free			Kg	
5205.2	- <b>Single yarn, of combed fibres:</b>						
5205.21.00	- Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	Free			Kg	
5205.22.00	- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	Free			Kg	
5205.23.00	- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	Free			Kg	
5205.24.00	- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	Free			Kg	
5205.26.00	- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	Free	Free			Kg	
5205.27.00	- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	Free	Free			Kg	
5205.28.00	- Measuring less than 83.33 decitex (exceeding 120 metric number)	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>5205.3</b>	- <b>Multiple (folded) or cabled yarn, of uncombed fibres:</b>						
5205.31.00	- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	Free			Kg	
5205.32.00	- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Free	Free			Kg	
5205.33.00	- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Free	Free			Kg	
5205.34.00	- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	Free	Free			Kg	
5205.35.00	- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	Free	Free			Kg	
<b>5205.4</b>	- <b>Multiple (folded) or cabled yarn, of combed fibres:</b>						
5205.41.00	- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	Free			Kg	
5205.42.00	- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Free	Free			Kg	
5205.43.00	- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Free	Free			Kg	
5205.44.00	- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	Free	Free			Kg	
5205.46.00	- Measuring per single yarn less than 125 decitex but not less than 106.39 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	Free	Free			Kg	
5205.47.00	- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	Free	Free			Kg	
5205.48.00	- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	Free	Free			Kg	
<b>52.06</b>	<b>COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE.</b>						
<b>5206.1</b>	- <b>Single yarn, of uncombed fibres:</b>						
5206.11.00	- Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	Free			Kg	
5206.12.00	- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	Free			Kg	
5206.13.00	- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	Free			Kg	
5206.14.00	- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	Free			Kg	
5206.15.00	- Measuring less than 125 decitex (exceeding 80 metric number)	Free	Free			Kg	
<b>5206.2</b>	- <b>Single yarn, of combed fibres:</b>						
5206.21.00	- Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	Free			Kg	
5206.22.00	- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	Free			Kg	
5206.23.00	- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	Free			Kg	
5206.24.00	- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	Free			Kg	
5206.25.00	- Measuring less than 125 decitex (exceeding 80 metric number)	Free	Free			Kg	
<b>5206.3</b>	- <b>Multiple (folded) or cabled yarn, of uncombed fibres:</b>						
5206.31.00	- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	Free			Kg	
5206.32.00	- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
5206.33.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Free	Free			Kg	
5206.34.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	Free	Free			Kg	
5206.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	Free	Free			Kg	
<b>5206.4</b>	<b>Multiple (folded) or cabled yarn, of combed fibres:</b>						
5206.41.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	Free			Kg	
5206.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Free	Free			Kg	
5206.43.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Free	Free			Kg	
5206.44.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	Free	Free			Kg	
5206.45.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	Free	Free			Kg	
<b>52.07</b>	<b>COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE.</b>						
5207.10.00	Containing 85% or more by weight of cotton	Free	Free			Kg	
5207.90.00	Other	Free	Free			Kg	
<b>52.08</b>	<b>WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M².</b>						
<b>5208.1</b>	<b>Unbleached:</b>						
5208.11.00	Plain weave, weighing not more than 100 g/m²	Free	Free			Sq.m	
5208.12.00	Plain weave, weighing more than 100 g/m²	Free	Free			Sq.m	
5208.13.00	3-thread and 4-thread twill, including cross twill	Free	Free			Sq.m	
5208.19.00	Other fabrics	Free	Free			Sq.m	
<b>5208.2</b>	<b>Bleached:</b>						
5208.21.00	Plain weave, weighing not more than 100 g/m²	Free	Free			Sq.m	
5208.22.00	Plain weave, weighing more than 100 g/m²	Free	Free			Sq.m	
5208.23.00	3-thread and 4-thread twill, including cross twill	Free	Free			Sq.m	
5208.29.00	Other fabrics	Free	Free			Sq.m	
<b>5208.3</b>	<b>Dyed:</b>						
5208.31.00	Plain weave, weighing not more than 100 g/m²	Free	Free			Sq.m	
5208.32.00	Plain weave, weighing more than 100 g/m²	Free	Free			Sq.m	
5208.33.00	3thread and 4thread twill, including cross twill	Free	Free			Sq.m	
5208.39.00	Other fabrics	Free	Free			Sq.m	
<b>5208.4</b>	<b>Of yarns of different colours:</b>						
5208.41.00	Plain weave, weighing not more than 100 g/m²	Free	Free			Sq.m	
5208.42.00	Plain weave, weighing more than 100 g/m²	Free	Free			Sq.m	
5208.43.00	3-thread or 4-thread twill, including cross twill	Free	Free			Sq.m	
5208.49.00	Other fabrics	Free	Free			Sq.m	
<b>5208.5</b>	<b>Printed:</b>						
5208.51.00	Plain weave, weighing not more than 100 g/m²	Free	Free			Sq.m	
5208.52.00	Plain weave, weighing more than 100 g/m²	Free	Free			Sq.m	
5208.59.00	Other fabrics	Free	Free			Sq.m	
<b>52.09</b>	<b>WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M².</b>						
<b>5209.1</b>	<b>Unbleached:</b>						
5209.11.00	Plain weave	Free	Free			Sq.m	
5209.12.00	3thread or 4thread twill, including cross twill	Free	Free			Sq.m	
5209.19.00	Other fabrics	Free	Free			Sq.m	



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>5209.2</b>	- <b>Bleached:</b>						
5209.21.00	- Plain weave	Free	Free			Sq.m	
5209.22.00	- 3thread or 4thread twill, including cross twill	Free	Free			Sq.m	
5209.29.00	- Other fabrics	Free	Free			Sq.m	
<b>5209.3</b>	- <b>Dyed:</b>						
5209.31.00	- Plain weave	Free	Free			Sq.m	
5209.32.00	- 3thread or 4thread twill, including cross twill	Free	Free			Sq.m	
5209.39.00	- Other fabrics	Free	Free			Sq.m	
<b>5209.4</b>	- <b>Of yarns of different colours:</b>						
5209.41.00	- Plain weave	Free	Free			Sq.m	
5209.42.00	- Denim	Free	Free			Sq.m	
5209.43.00	- Other fabrics of 3thread or 4thread twill,including cross twill	Free	Free			Sq.m	
5209.49.00	- Other fabrics	Free	Free			Sq.m	
<b>5209.5</b>	- <b>Printed:</b>						
5209.51.00	- Plain weave	Free	Free			Sq.m	
5209.52.00	- 3thread or 4thread twill, including cross twill	Free	Free			Sq.m	
5209.59.00	- Other fabrics	Free	Free			Sq.m	
<b>52.10</b>	- <b>WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MANMADE FIBRES,WEIGHING NOT MORE THAN 200 G/M².</b>						
<b>5210.1</b>	- <b>Unbleached:</b>						
5210.11.00	- Plain weave	Free	Free			Sq.m	
5210.19.00	- Other fabrics	Free	Free			Sq.m	
<b>5210.2</b>	- <b>Bleached:</b>						
5210.21.00	- Plain weave	Free	Free			Sq.m	
5210.29.00	- Other fabrics	Free	Free			Sq.m	
<b>5210.3</b>	- <b>Dyed:</b>						
5210.31.00	- Plain weave	Free	Free			Sq.m	
5210.32.00	- 3-thread or 4-thread twill, including cross twill	Free	Free			Sq.m	
5210.39.00	- Other fabrics	Free	Free			Sq.m	
<b>5210.4</b>	- <b>Of yarns of different colours:</b>						
5210.41.00	- Plain weave	Free	Free			Sq.m	
5210.49.00	- Other fabrics	Free	Free			Sq.m	
<b>5210.5</b>	- <b>Printed:</b>						
5210.51.00	- Plain weave	Free	Free			Sq.m	
5210.59.00	- Other fabrics	Free	Free			Sq.m	
<b>52.11</b>	- <b>WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MANMADE FIBRES, WEIGHING MORE THAN 200 G/M².</b>						
<b>5211.1</b>	- <b>Unbleached:</b>						
5211.11.00	- Plain weave	Free	Free			Sq.m	
5211.12.00	- 3thread or 4thread twill, including cross twill	Free	Free			Sq.m	
5211.19.00	- Other fabrics	Free	Free			Sq.m	
5211.20.00	- Bleached	Free	Free			Sq.m	
<b>5211.3</b>	- <b>Dyed:</b>						
5211.31.00	- Plain weave	Free	Free			Sq.m	
5211.32.00	- 3thread or 4thread twill, including cross twill	Free	Free			Sq.m	
5211.39.00	- Other fabrics	Free	Free			Sq.m	
<b>5211.4</b>	- <b>Of yarns of different colours:</b>						
5211.41.00	- Plain weave	Free	Free			Sq.m	
5211.42.00	- Denim	Free	Free			Sq.m	
5211.43.00	- Other fabrics of 3thread or 4thread twill, including cross twill	Free	Free			Sq.m	
5211.49.00	- Other fabrics	Free	Free			Sq.m	
<b>5211.5</b>	- <b>Printed:</b>						
5211.51.00	- Plain weave	Free	Free			Sq.m	
5211.52.00	- 3-thread or 4-thread twill, including cross twill	Free	Free			Sq.m	
5211.59.00	- Other fabrics	Free	Free			Sq.m	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>52.12</b>	<b>WOVEN FABRICS OF COTTON.</b>						
<b>5212.1</b>	- <b>Weighing not more than 200 g/m²:</b>						
5212.11.00	- Unbleached	Free	Free			Sq.m	
5212.12.00	- Bleached	Free	Free			Sq.m	
5212.13.00	- Dyed	Free	Free			Sq.m	
5212.14.00	- Of yarns of different colours	Free	Free			Sq.m	
5212.15.00	- Printed	Free	Free			Sq.m	
<b>5212.2</b>	- <b>Weighing more than 200 g/m²:</b>						
5212.21.00	- Unbleached	Free	Free			Sq.m	
5212.22.00	- Bleached	Free	Free			Sq.m	
5212.23.00	- Dyed	Free	Free			Sq.m	
5212.24.00	- Of yarns of different colours	Free	Free			Sq.m	
5212.25.00	- Printed	Free	Free			Sq.m	

CHAPTER 53  
OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>53.01</b>	<b>FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK).</b>						
5301.10.00	- Flax, raw or retted	Free	Free			Kg	Qr
<b>5301.2</b>	<b>Flax, broken, scutched, hackled or otherwise processed, but not spun:</b>						
5301.21.00	- Broken or scutched	Free	Free			Kg	"
5301.29.00	- Other	Free	Free			Kg	"
5301.30.00	- Flax tow and waste	Free	Free			Kg	"
<b>53.02</b>	<b>TRUE HEMP, RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK).</b>						
5302.10.00	- True hemp, raw or retted	Free	Free			Kg	"
5302.90.00	- Other	Free	Free			Kg	"
<b>53.03</b>	<b>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).</b>						
5303.10.00	- Jute and other textile bast fibres, raw or retted	Free	Free			Kg	Qr
5303.90.00	- Other	Free	Free			Kg	"
<b>[53.04]</b>							
<b>5305.00.00</b>	<b>Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).</b>	Free	Free			Kg	
<b>53.06</b>	<b>FLAX YARN.</b>						
5306.10.00	- Single	Free	Free			Kg	
5306.20.00	- Multiple (folded or cabled)	Free	Free			Kg	
<b>53.07</b>	<b>YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03.</b>						
5307.10.00	- Single	Free	Free			Kg	
5307.20.00	- Multiple (folded) or cabled	Free	Free			Kg	
<b>53.08</b>	<b>YARN OF OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN.</b>						
5308.10.00	- Coir yarn	Free	Free			Kg	
5308.20.00	- True hemp yarn	Free	Free			Kg	
5308.90.00	- Other	Free	Free			Kg	
<b>53.09</b>	<b>WOVEN FABRICS OF FLAX.</b>						
<b>5309.1</b>	<b>Containing 85% or more by weight of flax:</b>						
5309.11.00	- Unbleached or bleached	Free	Free			Sq.m	
5309.19.00	- Other	Free	Free			Sq.m	
<b>5309.2</b>	<b>Containing less than 85% by weight of flax:</b>						
5309.21.00	- Unbleached or bleached	Free	Free			Sq.m	
5309.29.00	- Other	Free	Free			Sq.m	
<b>53.10</b>	<b>WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03.</b>						
5310.10.00	- Unbleached	Free	Free			Sq.m	
5310.90.00	- Other	Free	Free			Sq.m	
<b>5311.00.00</b>	<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.</b>	Free	Free			Sq.m	

**CHAPTER 54**  
**MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS**

**Notes.**

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

- (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly (vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or
- (b) By chemical transformation of natural organic polymers (for example, cellulose, casin, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean : synthetic : fibres as defined at (a); artificial : fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

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

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>54.01</b>	<b>SEWING THREAD OF MANMADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE.</b>						
5401.10.00	- Of synthetic filaments	Free	Free			Kg	
5401.20.00	- Of artificial filaments	Free	Free			Kg	
<b>54.02</b>	<b>SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX</b>						
<b>5402.1</b>	<b>High tenacity yarn of nylon or other polyamides, whether or not textured:</b>						
5402.11.00	- Of aramids	Free	Free			Kg	
5402.19.00	- Other	Free	Free			Kg	
5402.20.00	- High tenacity yarn of polyesters, whether or not textured	Free	Free			Kg	
<b>5402.3</b>	<b>Textured yarn:</b>						
5402.31.00	- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	Free	Free			Kg	
5402.32.00	- Of nylon or other polyamides, measuring per single yarn more than 50 tex	Free	Free			Kg	
5402.33.00	- Of polyesters	Free	Free			Kg	
5402.34.00	- Of polypropylene	Free	Free			Kg	
5402.39.00	- Other	Free	Free			Kg	
<b>5402.4</b>	<b>Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:</b>						
5402.44.00	- Elastomeric	Free	Free			Kg	
5402.45.00	- Other, of nylon or other polyamides	Free	Free			Kg	
5402.46.00	- Other, of polyesters, partially oriented	Free	Free			Kg	
5402.47.00	- Other, of polyesters	Free	Free			Kg	
5402.48.00	- Other, of polypropylene	Free	Free			Kg	
5402.49.00	- Other	Free	Free			Kg	
<b>5402.5</b>	<b>Other yarn, single, with a twist exceeding 50 turns per metre:</b>						
5402.51.00	- Of nylon or other polyamides	Free	Free			Kg	
5402.52.00	- Of polyesters	Free	Free			Kg	
5402.53.00	- Of polypropylene	Free	Free			Kg	
5402.59.00	- Other	Free	Free			Kg	
<b>5402.6</b>	<b>Other yarn, multiple (folded) or cabled:</b>						
5402.61.00	- Of nylon or other polyamides	Free	Free			Kg	
5402.62.00	- Of polyesters	Free	Free			Kg	
5402.63.00	- Of polypropylene	Free	Free			Kg	
5402.69.00	- Other	Free	Free			Kg	
<b>54.03</b>	<b>ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX</b>						
5403.10.00	- High tenacity yarn of viscose rayon	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>5403.3</b>	- <b>Other yarn, single:</b>						
5403.31.00	- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	Free	Free			Kg	
5403.32.00	- Of viscose rayon, with a twist exceeding 120 turns per metre	Free	Free			Kg	
5403.33.00	- Of cellulose acetate	Free	Free			Kg	
5403.39.00	- Other	Free	Free			Kg	
<b>5403.4</b>	- <b>Other yarn, multiple (folded) or cabled:</b>						
5403.41.00	- Of viscose rayon	Free	Free			Kg	
5403.42.00	- Of cellulose acetate	Free	Free			Kg	
5403.49.00	- Other	Free	Free			Kg	
<b>54.04</b>	- <b>SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSSECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5MM.</b>						
<b>5404.1</b>	- <b>Monofilament:</b>						
5404.11.00	- Elastomeric	Free	Free			Kg	
5404.12.00	- Other, of polypropylene	Free	Free			Kg	
5404.19.00	- Other	Free	Free			Kg	
5404.90.00	- Other	Free	Free			Kg	
<b>5405.00.00</b>	- <b>Artificial monofilament of 67 decitex or more and of which no crossectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.</b>	Free	Free			Kg	
<b>5406.00.00</b>	- <b>Manmade filament yarn (other than sewing thread), put up for retail sale.</b>	Free	Free			Kg	
<b>54.07</b>	- <b>WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.04.</b>						
5407.10.00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters	Free	Free			Sq.m	
5407.20.00	- Woven fabrics obtained from strip or the like	Free	Free			Sq.m	
5407.30.00	- Fabrics specified in Note 9 to Section XI	Free	Free			Sq.m	
<b>5407.4</b>	- <b>Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:</b>						
5407.41.00	- Unbleached or bleached	Free	Free			Sq.m	
5407.42.00	- Dyed	Free	Free			Sq.m	
5407.43.00	- Of yarns of different colours	Free	Free			Sq.m	
5407.44.00	- Printed	Free	Free			Sq.m	
<b>5407.5</b>	- <b>Other woven fabrics, containing 85% or more by weight of textured polyester filaments:</b>						
5407.51.00	- Unbleached or bleached	Free	Free			Sq.m	
5407.52.00	- Dyed	Free	Free			Sq.m	
5407.53.00	- Of yarns of different colours	Free	Free			Sq.m	
5407.54.00	- Printed	Free	Free			Sq.m	
<b>5407.6</b>	- <b>Other woven fabrics, containing 85% or more by weight of polyester filaments:</b>						
5407.61.00	- Containing 85% or more by weight of nontextured polyester filaments	Free	Free			Sq.m	
5407.69.00	- Other	Free	Free			Sq.m	
<b>5407.7</b>	- <b>Other woven fabrics, containing 85% or more by weight of synthetic filaments:</b>						
5407.71.00	- Unbleached or bleached	Free	Free			Sq.m	
5407.72.00	- Dyed	Free	Free			Sq.m	
5407.73.00	- Of yarns of different colours	Free	Free			Sq.m	
5407.74.00	- Printed	Free	Free			Sq.m	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>5407.8</b>	- <b>Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:</b>						
5407.81.00	- Unbleached or bleached	Free	Free			Sq.m	
5407.82.00	- Dyed	Free	Free			Sq.m	
5407.83.00	- Of yarns of different colours	Free	Free			Sq.m	
5407.84.00	- Printed	Free	Free			Sq.m	
<b>5407.9</b>	- <b>Other woven fabrics:</b>						
5407.91.00	- Unbleached or bleached	Free	Free			Sq.m	
5407.92.00	- Dyed	Free	Free			Sq.m	
5407.93.00	- Of yarns of different colours	Free	Free			Sq.m	
5407.94.00	- Printed	Free	Free			Sq.m	
<b>54.08</b>	<b>WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.05.</b>						
5408.10.00	- Woven fabrics obtained from high tenacity yarn of viscose	Free	Free			Sq.m	
<b>5408.2</b>	- <b>Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:</b>						
5408.21.00	- Unbleached or bleached	Free	Free			Sq.m	
5408.22.00	- Dyed	Free	Free			Sq.m	
5408.23.00	- Of yarns of different colours	Free	Free			Sq.m	
5408.24.00	- Printed	Free	Free			Sq.m	
<b>5408.3</b>	- <b>Other woven fabrics:</b>						
5408.31.00	- Unbleached or bleached	Free	Free			Sq.m	
5408.32.00	- Dyed	Free	Free			Sq.m	
5408.33.00	- Of yarns of different colours	Free	Free			Sq.m	
5408.34.00	- Printed	Free	Free			Sq.m	

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>55.01</b>	<b>SYNTHETIC FILAMENT TOW .</b>						
<b>5501.1</b>	<b>Of nylon or other polyamides</b>						
5501.11.00	Of aramids	Free	Free			Kg	
5501.19.00	Other	Free	Free			Kg	
5501.20.00	Of polyesters	Free	Free			Kg	
5501.30.00	Acrylic or modacrylic	Free	Free			Kg	
5501.40.00	Of polypropylene	Free	Free			Kg	
5501.90.00	Other	Free	Free			Kg	
<b>55.02</b>	<b>ARTIFICIAL FILAMENT TOW.</b>						
5502.10.00	Of cellulose acetate	Free	Free			Kg	
5502.90.00	Other	Free	Free			Kg	
<b>55.03</b>	<b>SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.</b>						
<b>5503.1</b>	<b>Of nylon or other polyamides:</b>						
5503.11.00	Of aramids	Free	Free			Kg	
5503.19.00	Other	Free	Free			Kg	
5503.20.00	Of polyesters	Free	Free			Kg	
5503.30.00	Acrylic or modacrylic	Free	Free			Kg	
5503.40.00	Of polypropylene	Free	Free			Kg	
5503.90.00	Other	Free	Free			Kg	
<b>55.04</b>	<b>ARTIFICIAL STAPLES, FABRICS NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING</b>						
5504.10.00	Of viscose rayon	Free	Free			Kg	
5504.90.00	Other	Free	Free			Kg	
<b>55.05</b>	<b>WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MANMADE FIBRES.</b>						
5505.10.00	Of synthetic fibres	Free	Free			Kg	
5505.20.00	Of artificial fibres	Free	Free			Kg	
<b>55.06</b>	<b>SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.</b>						
5506.10.00	Of nylon or other polyamides	Free	Free			Kg	
5506.20.00	Of polyesters	Free	Free			Kg	
5506.30.00	Acrylic or modacrylic	Free	Free			Kg	
5506.40.00	Of polypropylene	Free	Free			Kg	
5506.90.00	Other	Free	Free			Kg	
<b>5507.00.00</b>	<b>Artificial staple fibres, carded, combed or otherwise processed for spinning.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>55.08</b>	<b>SEWING THREAD OF MANMADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE.</b>						
5508.10.00	Of synthetic staple fibres	Free	Free			Kg	
5508.20.00	Of artificial staple fibres	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>55.09</b>	<b>YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE.</b>						
<b>5509.1</b>	<b>Containing 85% or more by weight of staple fibres of nylon or other polyamides:</b>						
5509.11.00	Single yarn	Free	Free			Kg	
5509.12.00	Multiple (folded) or cabled yarn	Free	Free			Kg	
<b>5509.2</b>	<b>Containing 85% or more by weight of polyester staple fibres:</b>						
5509.21.00	Single yarn	Free	Free			Kg	
5509.22.00	Multiple (folded) or cabled yarn	Free	Free			Kg	
<b>5509.3</b>	<b>Containing 85% or more by weight of acrylic or modacrylic staple fibres:</b>						
5509.31.00	Single yarn	Free	Free			Kg	
5509.32.00	Multiple (folded) or cabled yarn	Free	Free			Kg	
<b>5509.4</b>	<b>Other yarn, containing 85% or more by weight of synthetic staple fibres:</b>						
5509.41.00	Single yarn	Free	Free			Kg	
5509.42.00	Multiple (folded) or cabled yarn	Free	Free			Kg	
<b>5509.5</b>	<b>Other yarn, of polyester staple fibres:</b>						
5509.51.00	Mixed mainly or solely with artificial staple fibres	Free	Free			Kg	
5509.52.00	Mixed mainly or solely with wool or fine animal hair	Free	Free			Kg	
5509.53.00	Mixed mainly or solely with cotton	Free	Free			Kg	
5509.59.00	Other	Free	Free			Kg	
<b>5509.6</b>	<b>Other yarn, of acrylic or modacrylic staple fibres:</b>						
5509.61.00	Mixed mainly or solely with wool or fine animal hair	Free	Free			Kg	
5509.62.00	Mixed mainly or solely with cotton	Free	Free			Kg	
5509.69.00	Other	Free	Free			Kg	
<b>5509.9</b>	<b>Other yarn:</b>						
5509.91.00	Mixed mainly or solely with wool or fine animal hair	Free	Free			Kg	
5509.92.00	Mixed mainly or solely with cotton	Free	Free			Kg	
5509.99.00	Other	Free	Free			Kg	
<b>55.10</b>	<b>YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE.</b>						
<b>5510.1</b>	<b>Containing 85% or more by weight of artificial staple fibres:</b>						
5510.11.00	Single yarn	Free	Free			Kg	
5510.12.00	Multiple (folded) or cabled yarn	Free	Free			Kg	
5510.20.00	Other yarn, mixed mainly or solely with wool or fine animal hair	Free	Free			Kg	
5510.30.00	Other yarn, mixed mainly or solely with cotton	Free	Free			Kg	
5510.90.00	Other yarn	Free	Free			Kg	
<b>55.11</b>	<b>YARN (OTHER THAN SEWING THREAD) OF MANMADE STAPLE FIBRES, PUT UP FOR RETAIL SALE .</b>						
5511.10.00	Of synthetic staple fibres containing 85% or more by weight of such fibres	Free	Free			Kg	
5511.20.00	Of synthetic fibres, containing less than 85% by weight of such fibres	Free	Free			Kg	
5511.30.00	Of artificial staple fibres	Free	Free			Kg	
<b>55.12</b>	<b>WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES.</b>						
<b>5512.1</b>	<b>Containing 85% or more by weight of polyester staple fibres:</b>						
5512.11.00	Unbleached or bleached	Free	Free			Sq.m	
5512.19.00	Other	Free	Free			Sq.m	
<b>5512.2</b>	<b>Containing 85% or more by weight of acrylic or modacrylic staple fibres:</b>						
5512.21.00	Unbleached or bleached	Free	Free			Sq.m	
5512.29.00	Other	Free	Free			Sq.m	



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
5512.9	Other:						
5512.91.00	Unbleached or bleached	Free	Free			Sq.m	
5512.99.00	Other	Free	Free			Sq.m	
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.						
5513.1	Unbleached or bleached:						
5513.11.00	Of polyester staple fibres, plain weave	Free	Free			Sq.m	
5513.12.00	3thread or 4thread twill, including cross twill, of polyester staple fibres	Free	Free			Sq.m	
5513.13.00	Other woven fabrics of polyester staple fibres	Free	Free			Sq.m	
5513.19.00	Other woven fabrics	Free	Free			Sq.m	
5513.2	Dyed:						
5513.21.00	Of polyester staple fibres plain weave	Free	Free			Sq.m	
5513.23.00	Other woven fabrics of polyester staple fibres	Free	Free			Sq.m	
5513.29.00	Other woven fabrics	Free	Free			Sq.m	
5513.3	Of yarns of different colours:						
5513.31.00	Of polyester staple fibres, plain weave	Free	Free			Sq.m	
5513.39.00	Other woven fabrics	Free	Free			Sq.m	
5513.4	Printed:						
5513.41.00	Of polyester staple fibres, plain weave	Free	Free			Sq.m	
5513.49.00	Other woven fabrics	Free	Free			Sq.m	
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.						
5514.1	Unbleached or bleached:						
5514.11.00	Of polyester staple fibres, plain weave	Free	Free			Sq.m	
5514.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Free	Free			Sq.m	
5514.19.00	Other woven fabrics	Free	Free			Sq.m	
5514.2	Dyed:						
5514.21.00	Of polyester staple fibres, plain weave	Free	Free			Sq.m	
5514.22.00	3thread or 4thread twill, including cross twill, of polyester staple fibres	Free	Free			Sq.m	
5514.23.00	Other woven fabrics of polyester staple fibres	Free	Free			Sq.m	
5514.29.00	Other woven fabrics	Free	Free			Sq.m	
5514.30.00	Of yarns of different colours	Free	Free			Sq.m	
5514.4	Printed:						
5514.41.00	Of polyester staple fibre, plain weave	Free	Free			Sq.m	
5514.42.00	3thread or 4thread twill, including cross twill, of polyester staple fibres.	Free	Free			Sq.m	
5514.43.00	Other woven fabrics of polyester staple fibres	Free	Free			Sq.m	
5514.49.00	Other woven fabrics	Free	Free			Sq.m	
55.15	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES.						
5515.1	Of polyester staple fibres:						
5515.11.00	Mixed mainly or solely with viscose rayon staple fibres	Free	Free			Sq.m	
5515.12.00	Mixed mainly or solely with man-made filaments	Free	Free			Sq.m	
5515.13.00	Mixed mainly or solely with wool or fine animal hair	Free	Free			Sq.m	
5515.19.00	Other	Free	Free			Sq.m	
5515.2	Of acrylic or modacrylic staple fibres:						
5515.21.00	Mixed mainly or solely with manmade filaments	Free	Free			Sq.m	
5515.22.00	Mixed mainly or solely with wool or fine animal hair	Free	Free			Sq.m	
5515.29.00	Other	Free	Free			Sq.m	
5515.9	Other woven fabrics:						
5515.91.00	Mixed mainly or solely with manmade filaments	Free	Free			Sq.m	
5515.99.00	Other	Free	Free			Sq.m	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>55.16</b>	- <b>WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES.</b>						
<b>5516.1</b>	- <b>Containing 85% or more by weight of artificial staple fibre:</b>						
5516.11.00	- Unbleached or bleached	Free	Free			Sq.m	
5516.12.00	- Dyed	Free	Free			Sq.m	
5516.13.00	- Of yarns of different colours	Free	Free			Sq.m	
5516.14.00	- Printed	Free	Free			Sq.m	
<b>5516.2</b>	- <b>Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with manmade filaments:</b>						
5516.21.00	- Unbleached or bleached	Free	Free			Sq.m	
5516.22.00	- Dyed	Free	Free			Sq.m	
5516.23.00	- Of yarns of different colours	Free	Free			Sq.m	
5516.24.00	- Printed	Free	Free			Sq.m	
<b>5516.3</b>	- <b>Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:</b>						
5516.31.00	- Unbleached or bleached	Free	Free			Sq.m	
5516.32.00	- Dyed	Free	Free			Sq.m	
5516.33.00	- Of yarns of different colours	Free	Free			Sq.m	
5516.34.00	- Printed	Free	Free			Sq.m	
<b>5516.4</b>	- <b>Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:</b>						
5516.41.00	- Unbleached or bleached	Free	Free			Sq.m	
5516.42.00	- Dyed	Free	Free			Sq.m	
5516.43.00	- Of yarns of different colours	Free	Free			Sq.m	
5516.44.00	- Printed	Free	Free			Sq.m	
<b>5516.9</b>	- <b>Other:</b>						
5516.91.00	- Unbleached or bleached	Free	Free			Sq.m	
5516.92.00	- Dyed	Free	Free			Sq.m	
5516.93.00	- Of yarns of different colours	Free	Free			Sq.m	
5516.94.00	- Printed	Free	Free			Sq.m	

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

2. The term "felt" includes needleloom felt and fabrics consisting of 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 also includes nonwovens in which 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 strips of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile 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 Chapter 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>56.01</b>	<b>WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF; TEXTILE FIBRES, NOT EXCEEDING 5 MM IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS</b>						
<b>5601.2</b>	<b>Wadding, of textile materials and articles thereof:</b>						
5601.21.00	Of cotton	Free	Free			Kg	
5601.22.00	Of manmade fibres	Free	Free			Kg	
<b>5601.29</b>	<b>Other</b>						
5601.29.10	Rods for making cigarette filter tips	Free	Free			Kg	
5601.29.90	Other	Free	Free			Kg	
5601.30.00	Textile flock and dust and mill neps	Free	Free			Kg	
<b>56.02</b>	<b>FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED.</b>						
5602.10.00	Needleloom felt and stitchbonded fibre fabrics	Free	Free			Kg	
<b>5602.2</b>	<b>Other felt, not impregnated, coated, covered or laminated:</b>						
5602.21.00	Of wool or fine animal hair	Free	Free			Kg	
5602.29.00	Of other textile materials	Free	Free			Kg	
5602.90.00	Other	Free	Free			Kg	
<b>56.03</b>	<b>NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED.</b>						
<b>5603.1</b>	<b>Of manmade filaments:</b>						
5603.11.00	Weighing not more than 25 g/m <sup>2</sup>	Free	Free			Kg	
5603.12.00	Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	Free	Free			Kg	
5603.13.00	Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	Free	Free			Kg	
5603.14.00	Weighing more than 150 g/m <sup>2</sup>	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
5603.9	- Other :						
5603.91.00	- Weighing not more than 25 g/m <sup>2</sup>	Free	Free			Kg	
5603.92.00	- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	Free	Free			Kg	
5603.93.00	- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	Free	Free			Kg	
5603.94.00	- Weighing more than 150 g/m <sup>2</sup>	Free	Free			Kg	
56.04	<b>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.</b>						
5604.10.00	- Rubber thread and cord, textile covered	Free	Free			Kg	
5604.90.00	- Other	Free	Free			Kg	
5605.00.00	<b>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.</b>	Free	Free			Kg	
5606.00.00	<b>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.</b>	Free	Free			Sq.m	
56.07	<b>TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAIDED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS.</b>						
5607.2	- Of sisal or other textile fibres of the genus Agave:						
5607.21.00	- Binder or baler twine	Free	Free			Kg	
5607.29.00	- Other	Free	Free			Kg	
5607.4	- Of polyethylene or polypropylene:						
5607.41.00	- Binder or baler twine	Free	Free			Kg	
5607.49.00	- Other	Free	Free			Kg	
5607.50.00	- Of other synthetic fibres	Free	Free			Kg	
5607.90.00	- Other	Free	Free			Kg	
56.08	<b>KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS .</b>						
5608.1	- Of manmade textile materials:						
5608.11.00	- Made up Fishing nets	Free	Free	Free		No	
5608.19.00	- Other	Free	Free			Kg	
5608.90.00	- Other	15%	15%			Kg	
5609.00.00	<b>Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.</b>	15%	15%			Kg	

**CHAPTER 57**  
**CARPETS AND OTHER TEXTILE FLOOR COVERINGS**

**Notes.**

1.- For the purpose of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2.- This Chapter does not cover floor covering underlays.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>57.01</b>	<b>CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP.</b>						
5701.10.00	- Of wool or of fine animal hair	10%	10%	Free		Sq.m	
5701.90.00	- Of other textile materials	10%	10%	Free		Sq.m	
<b>57.02</b>	<b>CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING "KELEM", "SCHUMACKS", KARAMANIE AND SIMILAR HANDWOVEN RUGS.</b>						
5702.10.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	10%	10%	Free		Sq.m	
5702.20.00	- Floor coverings of coconut fibres (coir)	10%	10%	Free		Sq.m	
<b>5702.3</b>	<b>Other, of pile construction, not made up:</b>						
5702.31.00	- Of wool or fine animal hair	10%	10%	Free		Sq.m	
5702.32.00	- Of manmade textile materials	10%	10%	Free		Sq.m	
5702.39.00	- Of other textile materials	10%	10%	Free		Sq.m	
<b>5702.4</b>	<b>Other, of pile construction, made up:</b>						
5702.41.00	- Of wool or fine animal hair	10%	10%			Sq.m	
5702.42.00	- Of manmade textile materials	10%	10%	Free		Sq.m	
5702.49.00	- Of other textile materials	10%	10%	Free		Sq.m	
<b>5702.50.00</b>	<b>Other, not of pile construction, not made up</b>	<b>10%</b>	<b>10%</b>	<b>Free</b>		<b>Sq.m</b>	
<b>5702.9</b>	<b>Other, not of pile construction, made up:</b>						
5702.91.00	- Of wool or fine animal hair	10%	10%	Free		Sq.m	
5702.92.00	- Of manmade textile materials	10%	10%	Free		Sq.m	
5702.99.00	- Of other textile materials	10%	10%	Free		Sq.m	
<b>57.03</b>	<b>CARPETS AND OTHER TEXTILE FLOOR COVERINGS (INCLUDING TURF), TUFTED, WHETHER OR NOT MADE UP.</b>						
5703.10.00	- Of wool or fine animal hair	10%	10%	Free		Sq.m	
<b>5703.2</b>	<b>Of nylon or other polyamides</b>						
5703.21.00	.. Turf	10%	10%	Free		Sq.m	
5703.29.00	.. Other	10%	10%	Free		Sq.m	
<b>5703.3</b>	<b>Of other man-made textile materials</b>						
5703.31.00	.. Turf	10%	10%	Free		Sq.m	
5703.39.00	.. Other	10%	10%	Free		Sq.m	
5703.90.00	- Of other textile materials	10%	10%	Free		Sq.m	
<b>57.04</b>	<b>CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP.</b>						
5704.10.00	- Tiles, having a maximum surface area of 0.3 m <sup>2</sup>	10%	10%	Free		Sq.m	
5704.20.00	- Tiles, having a maximum surface area exceeding 0.3m <sup>2</sup> but not exceeding 1m <sup>2</sup>	10%	10%	Free		Sq.m	
5704.90.00	- Other	10%	10%	Free		Sq.m	
<b>5705.00.00</b>	<b>Other carpets and other textile floor coverings, whether or not made up.</b>	<b>10%</b>	<b>10%</b>	<b>Free</b>		<b>Sq.m</b>	

**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 purpose 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 twin, cordage or rope, of heading 56.08.
5. For the purpose of heading 58.06, the expression "narrow woven fabrics" means:
  - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
  - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
  - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.
 Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
6. In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of squins, 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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>58.01</b>	<b>WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF HEADING 58.02 OR 58.06.</b>						
5801.10.00	- Of wool of fine animal hair	Free	Free			Sq.m	
<b>5801.2</b>	<b>Of cotton:</b>						
5801.21.00	- Uncut weft pile fabrics	Free	Free			Sq.m	
5801.22.00	- Cut corduroy	Free	Free			Sq.m	
5801.23.00	- Other weft pile fabrics	Free	Free			Sq.m	
5801.26.00	- Chenille fabrics	Free	Free			Sq.m	
5801.27.00	- Warp pile fabrics	Free	Free			Sq.m	
<b>5801.3</b>	<b>Of manmade fibres:</b>						
5801.31.00	- Uncut weft pile fabrics	Free	Free			Sq.m	
5801.32.00	- Cut corduroy	Free	Free			Sq.m	
5801.33.00	- Other weft pile fabrics	Free	Free			Sq.m	
5801.36.00	- Chenille fabrics	Free	Free			Sq.m	
5801.37.00	- Warp pile fabrics	Free	Free			Sq.m	
5801.90.00	- Of other textile materials	Free	Free			Sq.m	
<b>58.02</b>	<b>TERRY TOWELLING AND SIMILAR TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING 58.06; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 57.03.</b>						
5802.10.00	- Terry towelling and similar woven terry fabrics, of cotton:	Free	Free			Sq.m	
5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	Free	Free			Sq.m	
5802.30.00	- Tufted textile fabrics	Free	Free			Sq.m	
<b>5803 00.00</b>	<b>Gauze, other than narrow fabric of heading 58.06.</b>	<b>Free</b>	<b>Free</b>			<b>Sq.m</b>	
<b>58.04</b>	<b>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 HEADING 60.02 TO 60.06.</b>						
5804.10.00	- Tullies and other net fabrics	Free	Free			Sq.m	
<b>5804.2</b>	<b>Mechanically made lace:</b>						
5804.21.00	- Of manmade fibres	10%	10%	Free		No	
5804.29.00	- Of other textile materials	10%	10%	Free		No	
5804.30.00	- Hand-made lace	10%	10%	Free		No	
<b>5805.00.00</b>	<b>Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.</b>	<b>10%</b>	<b>10%</b>	<b>Free</b>		<b>No</b>	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>58.06</b>	<b>NARROW WOVEN FABRICS, OTHER THAN GOODS OF HEADING 58.07; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS).</b>						
5806.10.00	- woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	Free	Free			Sq.m	
5806.20.00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	Free	Free			Sq.m	
<b>5806.3</b>	<b>Other woven fabrics:</b>						
5806.31.00	- Of cotton	Free	Free			Sq.m	
5806.32.00	- Of manmade fibres	Free	Free			Sq.m	
5806.39.00	- Of other textile materials	Free	Free			Sq.m	
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	Free	Free			Sq.m	
<b>58.07</b>	<b>LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED.</b>						
5807.10.00	- Woven	Free	Free			No	
5807.90.00	- Other	Free	Free			No	
<b>58.08</b>	<b>BRAIDS, IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES.</b>						
5808.10.00	- Braids in the piece	10%	10%			No	
5808.90.00	- Other	Free	Free			No	
<b>5809.00.00</b>	<b>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.</b>	<b>Free</b>	<b>Free</b>			<b>Sq.m</b>	
<b>58.10</b>	<b>EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS.</b>						
5810.10.00	- Embroidery without visible ground	10%	10%		Free	No	
<b>5810.9</b>	<b>Other embroidery:</b>						
5810.91.00	- Of cotton	10%	10%			No	
5810.92.00	- Of manmade fibres	10%	10%			No	
5810.99.00	- Of other textile materials	10%	10%			No	
<b>5811.00.00</b>	<b>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.</b>	<b>10%</b>	<b>10%</b>			<b>No</b>	

**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 heading 60.02 to 60.06.
  2. Heading 59.03 applies to:
    - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
      - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
      - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
      - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
      - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
      - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
    - (6) Textile products of heading 58.11;
  - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
3. For the purposes of heading 59.03, "textile fabrics laminated with plastics" means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section
4. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
5. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:
  - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
    - (i) Weighing not more than 1,500 g/m<sup>2</sup>; or
    - (ii) Weighing more than 1,500 g/m<sup>2</sup> 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; and
  - (d) Plates, sheets or strip, of cellular rubber, combined with textile fabric, where the textile fabric is more than mere reinforcement, other than textile products of heading 58.11.
6. Heading 59.07 does not apply to:
  - (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
  - (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
  - (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
  - (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
  - (e) Wood veneered on a backing of textile fabrics (heading 44.08);
  - (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
  - (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
  - (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV)
7. Heading 59.10 does not apply to:
  - (a) Transmission or conveyor belts or belting of a thickness of less than 3 mm; or
  - (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
8. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:
  - (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:
    - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes;
    - (ii) Bolting cloth;
    - (iii) Filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
    - (iv) Flat woven textile fabric with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
    - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
    - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used
  - (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).



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>59.01</b>	<b>TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS.</b>						
5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	Free	Free			Sq.m	
5901.90.00	- Other	Free	Free			Sq.m	
<b>59.02</b>	<b>TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON.</b>						
5902.10.00	- Of nylon or other polyamides	Free	Free			Kg	
5902.20.00	- Of polyesters	Free	Free			Kg	
5902.90.00	- Other	Free	Free			Kg	
<b>59.03</b>	<b>TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING 59.02.</b>						
5903.10.00	- With poly (vinyl chloride)	Free	Free			Kg	
5903.20.00	- With polyurethane	Free	Free			Kg	
5903.90.00	- Other	Free	Free			Kg	
<b>59.04</b>	<b>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.</b>						
<b>5904.1</b>	- <b>Linoleum</b>						
5904.10.10	--- Floor coverings	Free	Free			Sq.m	
5904.10.90	--- Other	Free	Free			Sq.m	
5904.90.00	- Other	Free	Free			Sq.m	
<b>5905.00.00</b>	<b>Textile wall coverings.</b>	<b>10%</b>	<b>10%</b>	<b>Free</b>		<b>Sq.m</b>	
<b>59.06</b>	<b>RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING 59.02.</b>						
5906.10.00	- Adhesive tape of a width not exceeding 20 cm	Free	Free			m	
<b>5906.9</b>	- <b>Other:</b>						
5906.91.00	--- Knitted or crocheted	Free	Free			Sq.m	
5906.99.00	--- Other	Free	Free			Sq.m	
<b>5907.00.00</b>	<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like.</b>	<b>Free</b>	<b>Free</b>			<b>Sq.m</b>	
<b>5908.00.00</b>	<b>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>5909.00.00</b>	<b>Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.</b>	<b>Free</b>	<b>Free</b>			<b>Sq.m</b>	
<b>5910.00.00</b>	<b>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.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
59.11	<b>TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 8 TO THIS CHAPTER.</b>						
5911.10.00	- Textile fabrics, felt and feltlined 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)	Free	Free			Free	
5911.20.00	- Bolting cloth, whether or not made up	Free	Free			Sq.m	
5911.3	- <b>Textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines (for example, for pulp or asbestoscement).</b>						
5911.31.00	- Weighing less than 650 g/m <sup>2</sup>	Free	Free			Kg	
5911.32.00	- Weighing 650 g/m <sup>2</sup> or more	Free	Free			Kg	
5911.40.00	- Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	Free	Free			Kg	
5911.90.00	- Other	Free	Free			Kg	

**CHAPTER 60**  
**KNITTED OR CROCHETED FABRICS**

**Notes.**

1. This Chapter does not cover:

- (a) Crochet lace of heading 58.04;
- (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
- (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

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

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

**Subheading Note.**

1.- Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30g/m<sup>2</sup> and not more than 55g/m<sup>2</sup>, having a mesh size of not less than 20 holes/cm<sup>2</sup> and not more than 100 holes/cm<sup>2</sup>, and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>60.01</b>	<b>PILE FABRICS, INCLUDING "LONG PILE" FABRICS AND TERRY FABRICS, KNITTED OR CROCHETED.</b>						
6001.10.00	- "Long pile" fabrics	Free	Free			Sq.m	
<b>6001.2</b>	<b>Looped pile fabrics:</b>						
6001.21.00	- Of cotton	Free	Free			Sq..m	
6001.22.00	- Of manmade fibres	Free	Free			Sq. m	
6001.29.00	- Of other textile materials	Free	Free			Sq. m	
<b>6001.9</b>	<b>Other:</b>						
6001.91.00	- Of cotton	Free	Free			Sq. m	
6001.92.00	- Of manmade fibres	Free	Free			Sq..m	
6001.99.00	- Of other textile materials	Free	Free			Sq..m	
<b>60.02</b>	<b>KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01.</b>						
6002.40.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	Free	Free			Sq.m	
6002.90.00	- Other	Free	Free			Sq.m	
<b>60.03</b>	<b>KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 60.01 OR 60.02.</b>						
6003.10.00	- Of wool or fine animal hair	Free	Free			Sq.m	
6003.20.00	- Of cotton	Free	Free			Sq.m	
6003.30.00	- Of synthetic fibres	Free	Free			Sq.m	
6003.40.00	- Of artificial fibres	Free	Free			Sq.m	
6003.90.00	- Other	Free	Free			Sq.m	
<b>60.04</b>	<b>KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01.</b>						
6004.10.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	Free	Free			Sq.m	
6004.90.00	- Other	Free	Free			Sq.m	
<b>60.05</b>	<b>WARP KNT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04.</b>						
6005.10.00	- Of wool or fine animal hair	Free	Free			Sq. m	
<b>6005.2</b>	<b>Of cotton:</b>						
6005.21.00	- Unbleached or bleached	Free	Free			Sq. m	
6005.22.00	- Dyed	Free	Free			Sq. m	
6005.23.00	- Of yarns of different colours	Free	Free			Sq. m	
6005.24.00	- Printed	Free	Free			Sq. m	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>6005.3</b>	- <b>Of synthetic fibres:</b>						
6005.35.00	- Fabrics specified in Subheading Note 1 to this Chapter	Free	Free			Sq. m	
6005.36.00	- Other, unbleached or bleached	Free	Free			Sq. m	
6005.37.00	- Other, dyed	Free	Free			Sq. m	
6005.38.00	- Other, of yarns of different colours	Free	Free			Sq. m	
6005.39.00	- Other, printed	Free	Free			Sq. m	
<b>6005.4</b>	- <b>Of artificial fibres:</b>						
6005.41.00	- Unbleached or bleached	Free	Free			Sq. m	
6005.42.00	- Dyed	Free	Free			Sq. m	
6005.43.00	- Of yarns of different colours	Free	Free			Sq. m	
6005.44.00	- Printed	Free	Free			Sq. m	
6005.90.00	- Other	Free	Free			Sq. m	
<b>60.06</b>	- <b>Other knitted or crocheted fabrics.</b>						
6006.10.00	- Of wool or fine animal hair	Free	Free			Sq. m	
<b>6006.2</b>	- <b>Of cotton:</b>						
6006.21.00	- Unbleached or bleached	Free	Free			Sq. m	
6006.22.00	- Dyed	Free	Free			Sq. m	
6006.23.00	- Of yarns of different colours	Free	Free			Sq. m	
6006.24.00	- Printed	Free	Free			Sq. m	
<b>6006.3</b>	- <b>Of synthetic fibres:</b>						
6006.31.00	- Unbleached or bleached	Free	Free			Sq. m	
6006.32.00	- Dyed	Free	Free			Sq. m	
6006.33.00	- Of yarns of different colours	Free	Free			Sq. m	
6006.34.00	- Printed	Free	Free			Sq. m	
<b>6006.4</b>	- <b>Of artificial fibres:</b>						
6006.41.00	- Unbleached or bleached	Free	Free			Sq. m	
6006.42.00	- Dyed	Free	Free			Sq. m	
6006.43.00	- Of yarns of different colours	Free	Free			Sq. m	
6006.44.00	- Printed	Free	Free			Sq. m	
6006.90.00	- Other	Free	Free			Sq. m	

**CHAPTER 61**  
**ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED**

**Notes.**

1. This chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
  - (a) Goods of heading 62.12;
  - (b) Worn clothing or other worn articles of heading 63.09; or
  - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 61.03 and 61.04;
  - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
    - one 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, and
    - 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.All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.  
  
The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions;
    - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
    - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
    - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
  - (b) The term "ensemble" means a set of garments (other than suits and articles of heading 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 divided skirt.All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track-suits or ski suits, of heading 61.12.
4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments. "Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.
5. Heading 61.09 does not cover garments with a drawstring, ribbed waistcoat 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 foot straps; 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 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 boy's garments, and those designed for right over left closure at the front as women's or girl's garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or the other of the sexes.  
  
Garments which cannot be identified as either men's or boy's garments or as women's or girl's garments are to be classified in the headings covering women's or girl's garments.
- 10.- Articles of this Chapter may be made of metal thread.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>61.01</b>	<b>MEN'S OR BOYS' OVERCOATS,CARCOATS, CAPES, CLOAKS, ANORAKS (INCLUDING SHIJACKETS), WIND CHEATERS, SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.03</b>						
6101.20.00	- Of cotton	15%	20%			No.	
6101.30.00	- Of manmade fibres	15%	20%			No.	
6101.90.00	- Of other textile materials	15%	20%			No.	
<b>61.02</b>	<b>WOMEN'S OR GIRLS' OVERCOATS, CARCOATS, CAPES, CLOAKS, ANORAKS (INCLUDING SHIJACKETS),WIND CHEATERS, WINDJACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.04.</b>						
6102.10.00	- Of wool or fine animal hair	15%	20%			No	
6102.20.00	- Of cotton	15%	20%			No.	
6102.30.00	- Of manmade fibres	15%	20%			No.	
6102.90.00	- Of other textile materials	15%	20%			No.	
<b>61.03</b>	<b>MEN'S OR BOYS' SUITS, ENSEMBLES,JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED.</b>						
6103.10.00	- Suits	15%	15%			No.	
<b>6103.2</b>	<b>Ensembles:</b>						
6103.22.00	- Of cotton	15%	20%			No.	
6103.23.00	- Of synthetic fibres	15%	15%			No	
6103.29.00	- Of other textile materials	15%	15%			No.	
<b>6103.3</b>	<b>Jackets and blazers:</b>						
6103.31.00	- Of wool or fine animal hair	15%	20%			No.	
6103.32.00	- Of cotton	15%	20%			No.	
6103.33.00	- Of synthetic fibres	15%	20%			No.	
6103.39.00	- Of other textile materials	15%	20%			No.	
<b>6103.4</b>	<b>Trousers, bib and brace overalls, breeches and shorts:</b>						
6103.41.00	- Of wool or fine animal hair	15%	20%		Free	No.	
6103.42.00	- Of cotton	15%	20%		Free	No.	
6103.43.00	- Of synthetic fibres	15%	20%		Free	No.	
6103.49.00	- Of other textile materials	15%	20%		Free	No.	
<b>61.04</b>	<b>WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS,DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTEDOR CROCHETED.</b>						
<b>6104.1</b>	<b>Suits:</b>						
6104.13.00	- Of synthetic fibres	15%	15%			No.	
6104.19.00	- Of other textile materials	15%	15%			No.	
<b>6104.2</b>	<b>Ensembles:</b>						
6104.22.00	- Of cotton	15%	15%			No.	
6104.23.00	- Of synthetic fibres	15%	15%			No.	
6104.29.00	- Of other textile materials	15%	15%			No.	
<b>6104.3</b>	<b>Jackets and blazers:</b>						
6104.31.00	- Of wool or fine animal hair	15%	20%			No.	
6104.32.00	- Of cotton	15%	20%			No.	
6104.33.00	- Of synthetic fibres	15%	20%			No.	
6104.39.00	- Of other textile materials	15%	20%			No.	
<b>6104.4</b>	<b>Dresses:</b>						
6104.41.00	- Of wool or fine animal hair	15%	20%		Free	No.	
6104.42.00	- Of cotton	15%	20%		Free	No.	
6104.43.00	- Of synthetic fibres	15%	20%		Free	No.	
6104.44.00	- Of artificial fibres	15%	20%		Free	No.	
6104.49.00	- Of other textile materials	15%	20%		Free	No.	
<b>6104.5</b>	<b>Skirts and divided skirts:</b>						
6104.51.00	- Of wool or fine animal hair	15%	20%		Free	No.	
6104.52.00	- Of cotton	15%	20%		Free	No.	
6104.53.00	- Of synthetic fibres	15%	20%		Free	No.	
6104.59.00	- Of other textile materials	15%	20%		Free	No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>6104.6</b>	<b>Trousers, bib and brace overalls, breeches and shorts:</b>						
6104.61.00	- Of wool or fine animal hair	15%	20%			No	
6104.62.00	- Of cotton	15%	20%			No.	
6104.63.00	- Of synthetic fibres	15%	20%			No.	
6104.69.00	- Of other textile materials	15%	20%			No.	
<b>61.05</b>	<b>MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED.</b>						
6105.10.00	- Of cotton	15%	20%		Free	No.	
6105.20.00	- Of manmade fibres	15%	20%		Free	No.	
6105.90.00	- Of other textile materials	15%	20%		Free	No.	
<b>61.06</b>	<b>WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRTBLOUSES, KNITTED OR CROCHETED.</b>						
6106.10.00	- Of cotton	15%	20%		Free	No.	
6106.20.00	- Of manmade fibres	15%	20%		Free	No.	
6106.90.00	- Of other textile materials	15%	20%		Free	No.	
<b>61.07</b>	<b>MEN'S OR BOY'S UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.</b>						
<b>6107.1</b>	<b>Underpants and briefs:</b>						
6107.11.00	- Of cotton	15%	Free	Free		No.	
6107.12.00	- Of manmade fibres	15%	Free	Free		No.	
6107.19.00	- Of other textile materials	15%	Free	Free		No.	
<b>6107.2</b>	<b>Night shirts and pyjamas:</b>						
6107.21.00	- Of cotton	15%	Free			No.	
6107.22.00	- Of manmade fibres	15%	Free			No.	
6107.29.00	- Of other textile materials	15%	Free			No.	
<b>6107.9</b>	<b>Other:</b>						
6107.91.00	- Of cotton	15%	15%			No.	
6107.99.00	- Of other textile materials	15%	15%			No.	
<b>61.08</b>	<b>WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.</b>						
<b>6108.1</b>	<b>Slips and petticoats:</b>						
6108.11.00	- Of manmade fibres	15%	15%	Free		No.	
6108.19.00	- Of other textile materials	15%	15%	Free		No.	
<b>6108.2</b>	<b>Briefs and panties:</b>						
6108.21.00	- Of cotton	15%	15%	Free		No.	
6108.22.00	- Of manmade fibres	15%	15%	Free		No.	
6108.29.00	- Of other textile materials	15%	15%	Free		No.	
<b>6108.3</b>	<b>Night dresses and pyjamas:</b>						
6108.31.00	- Of cotton	15%	15%			No.	
6108.32.00	- Of manmade fibres	15%	15%			No.	
6108.39.00	- Of other textile materials	15%	15%			No.	
<b>6108.9</b>	<b>Other:</b>						
6108.91.00	- Of cotton	15%	15%			No.	
6108.92.00	- Of manmade fibres	15%	15%			No.	
6108.99.00	- Of other textile materials	15%	15%			No.	
<b>61.09</b>	<b>TSHIRTS, SINGLETs AND OTHER VESTS, KNITTED OR CROCHETED.</b>						
6109.10.00	- Of cotton	15%	20%		Free	No.	
6109.90.00	- Of other textile materials	15%	20%		Free	No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>61.10</b>	<b>JERSEYS, PULLOVERS, CARGIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED</b>						
<b>6110.1</b>	<b>Of wool or fine animal hair:</b>						
6110.11.00	Of wool	15%	15%		Free	No.	
6110.12.00	Of Kashmir (cashmere) goats	15%	15%		Free	No.	
6110.19.00	Other	15%	15%		Free	No.	
6110.20.00	Of cotton	15%	20%		Free	No.	
6110.30.00	Of manmade fibres	15%	20%		Free	No.	
6110.90.00	Of other textile materials	15%	20%		Free	No.	
<b>61.11</b>	<b>BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED</b>						
6111.20.00	Of cotton	15%	Free	Free		No	
6111.30.00	Of synthetic fibres	15%	Free	Free		No.	
6111.90.00	Of other textile materials	15%	Free	Free		No.	
<b>61.12</b>	<b>TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED.</b>						
<b>6112.1</b>	<b>Track suits:</b>						
6112.11.00	Of cotton	15%	20%			No.	
6112.12.00	Of synthetic fibres	15%	20%			No.	
6112.19.00	Of other textile materials	15%	20%			No	
6112.20.00	Ski suits	15%	Free			No.	
<b>6112.3</b>	<b>Men's or boys' swimwear:</b>						
6112.31.00	Of synthetic fibres	15%	Free	Free		No.	
6112.39.00	Of other textile materials	15%	Free	Free		No.	
<b>6112.4</b>	<b>Women's or girls' swimwear:</b>						
6112.41.00	Of synthetic fibres	15%	Free	Free		No.	
6112.49.00	Of other textile materials	15%	Free	Free		No	
<b>6113.00.00</b>	<b>Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.</b>	<b>15%</b>	<b>15%</b>			<b>No</b>	
<b>61.14</b>	<b>OTHER GARMENTS, KNITTED OR CROCHETED.</b>						
6114.20.00	Of cotton	15%	20%		Free	No	
6114.30.00	Of manmade fibres	15%	20%		Free	No.	
6114.90.00	Of other textile materials	15%	20%		Free	No.	
<b>61.15</b>	<b>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</b>						
<b>6115.1</b>	<b>Panty hose and tights:</b>						
6115.10.00	Graduated compression hosiery (for example, stockings for varicose veins)	15%	Free			No.	
<b>6115.2</b>	<b>Other panty hose and tights:</b>						
6115.21.00	Of synthetic fibres, measuring per single yarn less than 67 decitex	15%	Free	Free		No.	
6115.22.00	Of synthetic fibres, measuring per single Yarn 67 decitex or more	15%	Free	Free		No.	
6115.29.00	Of other textile materials	15%	Free	Free		No.	
6115.30.00	Other women's fulllength or kneelength hosiery, measuring per single yarn less than 67 decitex	15%	Free	Free		No.	
<b>6115.9</b>	<b>Other:</b>						
6115.94.00	Of wool or fine animal hair	15%	Free	Free	Free	No.	
6115.95.00	Of cotton	15%	Free	Free	Free	No.	
6115.96.00	Of synthetic fibres	15%	Free	Free	Free	No.	
6115.99.00	Of other textile materials	15%	Free	Free	Free	No.	



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>61.16</b>	<b>GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED.</b>						
6116.10.00	- Impregnated, coated, covered or laminated with plastics or rubber	Free	Free	Free		Pr.	
<b>6116.9</b>	<b>Other:</b>						
6116.91.00	- Of wool or fine animal hair	Free	Free	Free		Pr	
6116.92.00	- Of cotton	Free	Free	Free		Pr	
6116.93.00	- Of synthetic fibres	Free	Free	Free		Pr.	
6116.99.00	- Of other textile materials	Free	Free	Free		Pr.	
<b>61.17</b>	<b>OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES.</b>						
6117.10.00	- Shawls, scarves, mufflers, mantillas, veils and the like	15%	20%	Free		No	
<b>6117.8</b>	<b>Other accessories</b>						
6117.80.10	--- Dress shields, shoulder or other pads	10%	Free	Free		No.	
6117.80.20	--- Belts of all kinds	15%	20%	Free		No.	
6117.80.30	--- Labels, badges, emblems and the like	10%	Free	Free		No.	
6117.80.40	--- Handkerchiefs	15%	Free	Free		No.	
6117.80.90	--- Other accessories	15%	Free	Free		No.	
6117.90.00	- Parts	15%	Free			No.	

**CHAPTER 62**  
**ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED**

**Notes.**

- 1.- This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
- 2.- This Chapter does not cover:
  - (a) Worn clothing or other worn articles of heading 63.09; or
  - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
- 3.- For the purposes of headings 62.03 and 62.04:
  - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
    - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
    - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.
    - All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.
    - If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the 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 set of garments, whether or not they fulfil all the above conditions:

    - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back back and striped trousers;
    - evening dress (tailcoat), generally made of black cloth, 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 of 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 tracksuits or ski suits, of heading 62.11.
- 4.- Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05 does not cover sleeveless garments.

"Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar."
- 5.- For the purposes of heading 62.09:
  - (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;
  - (b) Articles which are, prima facie, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
- 6.- Garments which are, prima facie, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
- 7.- For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
  - (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
  - (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
    - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
    - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
- 8.- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs or which any side exceeds 60 cm are to be classified in heading 62.14.
- 9.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boy's garments, and those designed for right over left closure at the front as women's or girl's garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or the other of the sexes.
- 10.- Garments which cannot be identified as either men's or boy's garments or as women's or girl's garments are to be classified in the headings covering women's or girl's garments.
- 11.- Articles of this Chapter may be made of metal thread.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>62.01</b>	<b>MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 62.03.</b>						
6201.20.00	.. Of wool or fine animal hair	15%	20%			No.	"
6201.30.00	.. Of cotton	15%	20%			No.	"
6201.40.00	.. Of man-made fibres	15%	20%			No.	"
6201.90.00	- Of other textile materials	15%	20%			No.	"
<b>62.02</b>	<b>WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 62.04.</b>						
6202.20.00	.. Of wool or fine animal hair	15%	20%			No	
6202.30.00	.. Of cotton	15%	20%			No	
6202.40.00	.. Of man-made fibres	15%	20%			No	
6202.90.00	- Of other textile materials	15%	20%			No	
<b>62.03</b>	<b>MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR).</b>						
<b>6203.1</b>	<b>Suits:</b>						
6203.11.00	- Of wool or fine animal hair	15%	20%			No.	
6203.12.00	- Of synthetic fibres	15%	20%			No.	
6203.19.00	- Of other textile materials	15%	20%			No.	
<b>6203.2</b>	<b>Ensembles:</b>						
6203.22.00	- Of cotton	15%	20%			No.	
6203.23.00	- Of synthetic fibres	15%	20%			No.	
6203.29.00	- Of other textile materials	15%	20%			No.	
<b>6203.3</b>	<b>Jackets and blazers:</b>						
6203.31.00	- Of wool or fine animal hair	15%	20%			No.	
6203.32.00	- Of cotton	15%	20%			No.	
6203.33.00	- Of synthetic fibres	15%	20%			No.	
6203.39.00	- Of other textile materials	15%	20%			No.	
<b>6203.4</b>	<b>Trousers, bib and brace overalls, breeches and shorts:</b>						
6203.41.00	- Of wool or fine animal hair	15%	20%		Free	No.	
6203.42.00	- Of cotton	15%	20%		Free	No.	
6203.43.00	- Of synthetic fibres	15%	20%		Free	No.	
6203.49.00	- Of other textile materials	15%	20%		Free	No.	
<b>62.04</b>	<b>WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR).</b>						
<b>6204.1</b>	<b>Suits:</b>						
6204.11.00	- Of wool or fine animal hair	15%	20%			No.	
6204.12.00	- Of cotton	15%	20%			No.	
6204.13.00	- Of synthetic fibres	15%	20%			No.	
6204.19.00	- Of other textile materials	15%	20%			No.	
<b>6204.2</b>	<b>Ensembles:</b>						
6204.21.00	- Of wool or fine animal hair	15%	20%			No.	
6204.22.00	- Of cotton	15%	20%			No.	
6204.23.00	- Of synthetic fibres	15%	20%			No.	
6204.29.00	- Of other textile materials	15%	20%			No.	
<b>6204.3</b>	<b>Jackets and blazers:</b>						
6204.31.00	- Of wool or fine animal hair	15%	20%			No.	
6204.32.00	- Of cotton	15%	20%			No.	
6204.33.00	- Of synthetic fibres	15%	20%			No.	
6204.39.00	- Of other textile materials	15%	20%			No.	
<b>6204.4</b>	<b>Dresses:</b>						
6204.41.00	- Of wool or fine animal hair	15%	20%		Free	No.	
6204.42.00	- Of cotton	15%	20%		Free	No	
6204.43.00	- Of synthetic fibres	15%	20%		Free	No.	
6204.44.00	- Of artificial fibres	15%	20%		Free	No.	
6204.49.00	- Of other textile materials	15%	20%		Free	No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>6204.5</b>	<b>Skirts and divided skirts:</b>						
6204.51.00	- Of wool or fine animal hair	15%	20%		Free	No.	
6204.52.00	- Of cotton	15%	20%		Free	No.	
6204.53.00	- Of synthetic fibres	15%	20%		Free	No.	
6204.59.00	- Of other textile materials	15%	20%		Free	No.	
<b>6204.6</b>	<b>Trousers, bib and brace overalls, breeches and shorts:</b>						
6204.61.00	- Of wool or fine animal hair	15%	20%		Free	No.	
6204.62.00	- Of cotton	15%	20%		Free	No.	
6204.63.00	- Of synthetic fibres	15%	20%		Free	No.	
6204.69.00	- Of other textile materials	15%	20%		Free	No.	
<b>62.05</b>	<b>MEN'S OR BOYS' SHIRTS.</b>						
6205.20.00	- Of cotton	15%	20%		Free	No.	
6205.30.00	- Of manmade fibres	15%	20%		Free	No.	
6205.90.00	- Of other textile materials	15%	20%		Free	No.	
<b>62.06</b>	<b>WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRTBLOUSES.</b>						
6206.10.00	- Of silk or silk waste	15%	20%		Free	No.	
6206.20.00	- Of wool or fine animal hair	15%	20%		Free	No.	
6206.30.00	- Of cotton	15%	20%		Free	No.	
6206.40.00	- Of manmade fibres	15%	20%		Free	No.	
6206.90.00	- Of other textile materials	15%	20%		Free	No.	
<b>62.07</b>	<b>MEN'S OR BOYS' SINGLETS AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES.</b>						
<b>6207.1</b>	<b>Underpants and briefs:</b>						
6207.11.00	- Of cotton	15%	Free	Free		No.	
6207.19.00	- Of other textile materials	15%	Free	Free		No.	
<b>6207.2</b>	<b>Night shirts and pyjamas:</b>						
6207.21.00	- Of cotton	15%	15%			No.	
6207.22.00	- Of manmade fibres	15%	15%			No.	
6207.29.00	- Of other textile materials	15%	15%			No.	
<b>6207.9</b>	<b>Other:</b>						
6207.91.00	- Of cotton	15%	20%			No.	
6207.99.00	- Of other textile materials	15%	20%			No.	
<b>62.08</b>	<b>WOMEN'S OR GIRLS' SINGLETS AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES.</b>						
<b>6208.1</b>	<b>Slips and petticoats:</b>						
6208.11.00	- Of manmade fibres	15%	Free	Free		No.	
6208.19.00	- Of other textile materials	15%	Free	Free		No.	
<b>6208.2</b>	<b>Night dresses and pyjamas:</b>						
6208.21.00	- Of cotton	15%	15%			No.	
6208.22.00	- Of manmade fibres	15%	15%			No.	
6208.29.00	- Of other textile materials	15%	15%			No.	
<b>6208.9</b>	<b>Other:</b>						
6208.91.00	- Of cotton	15%	20%	Free		No.	
6208.92.00	- Of manmade fibres	15%	20%	Free		No.	
6208.99.00	- Of other textile materials	15%	20%	Free		No.	
<b>62.09</b>	<b>BABIES' GARMENTS AND CLOTHING ACCESSORIES.</b>						
6209.20.00	- Of cotton	15%	Free	Free		No.	
6209.30.00	- Of synthetic fibres	15%	Free	Free		No.	
6209.90.00	- Of other textile materials	15%	Free	Free		No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>62.10</b>	<b>GARMENTS, MADE UP OF FABRICS OF HEADING 56.02, 56.03, 59.03, 59.06 OR 59.07.</b>						
6210.10.00	- Of fabrics of heading 56.02 or 56.03	15%	15%			No.	
6210.20.00	- Other garments, of the type described in heading 62.01.	15%	15%			No.	
6210.30.00	- Other garments, of the type described in heading 62.02	15%	15%			No.	
<b>6210.4</b>	<b>Other men's or boys' garments</b>						
6210.40.10	--- Waterproof gowns, aprons, trousers jackets etc, for use in fish processing	Free	Free		Free	No	
6210.40.20	--- Raincoats	15%	Free		Free	No.	
6210.40.30	--- Divers' suits and antiradiation protection suits	15%	Free		Free	No.	
6210.40.90	--- Other	15%	15%		Free	No.	
<b>6210.5</b>	<b>Other women's and girls garments</b>						
6210.50.10	--- Waterproof gowns, aprons, trousers jackets etc, for use in fish processing	15%	Free			No	
6210.50.20	--- Raincoats	15%	Free			No.	
6210.50.30	--- Divers' suits and antiradiation protection suits	15%	Free			No.	
6210.50.90	--- Other	15%	Free		Free	No.	
<b>62.11</b>	<b>TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS.</b>						
<b>6211.1</b>	<b>Swimwear:</b>						
6211.11.00	- Men's or boys'	15%	Free			No.	
6211.12.00	- Women's or girls'	15%	Free			No.	
<b>6211.20.00</b>	<b>Ski suits</b>	<b>15%</b>	<b>Free</b>			<b>No.</b>	
<b>6211.3</b>	<b>Other garments, men's or boys':</b>						
6211.32.00	- Of cotton	15%	15%		Free	No.	
6211.33.00	- Of manmade fibres	15%	15%		Free	No.	
6211.39.00	- Of other textile materials	15%	15%		Free	No.	
<b>6211.4</b>	<b>Other garments, women's or girls':</b>						
6211.42.00	- Of cotton	15%	15%		Free	No.	
6211.43.00	- Of manmade fibres	15%	15%		Free	No.	
6211.49.00	- Of other textile materials	15%	15%		Free	No.	
<b>62.12</b>	<b>BRASSIERES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED.</b>						
6212.10.00	- Brassieres	15%	Free			No.	
6212.20.00	- Girdles and pantygirdles	15%	Free			No.	
6212.30.00	- Corselettes	15%	Free			No.	
<b>6212.9</b>	<b>Other</b>						
6212.90.10	--- Suspender or hygienic belts and the like	15%	Free			No.	
6212.90.20	--- Body belts	15%	Free			No.	
6212.90.30	--- Maternity, post-pregnancy belts	15%	Free			No.	
6212.90.90	--- Other	15%	15%			No.	
<b>62.13</b>	<b>HANDKERCHIEFS.</b>						
6213.20.00	- Of cotton	15%	15%	Free		No.	
6213.90.00	- Of other textile materials	15%	15%	Free		No.	
<b>62.14</b>	<b>SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE.</b>						
6214.10.00	- Of silk or silk waste	15%	15%	Free		No.	
6214.20.00	- Of wool or fine animal hair	15%	15%			No.	
6214.30.00	- Of synthetic fibres	15%	15%	Free		No.	
6214.40.00	- Of artificial fibres	15%	15%	Free		No.	
6214.90.00	- Of other textile materials	15%	15%	Free		No.	
<b>62.15</b>	<b>TIES, BOW TIES AND CRAVATS.</b>						
6215.10.00	- Of silk or silk waste	15%	15%			No.	
6215.20.00	- Of manmade fibres	15%	15%			No.	
6215.90.00	- Of other textile materials	15%	15%			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>62.16</b>	<b>GLOVES, MITTENS AND MITTS.</b>						
6216.00.10	--- Gloves other than industrial type	Free	Free			Pr.	
6216.00.20	--- Industrial gloves	Free	Free			Pr.	
6216.00.90	--- Other	Free	Free			Pr.	
<b>62.17</b>	<b>OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF HEADING 62.12.</b>						
<b>6217.1</b>	<b>- Accessories</b>						
6217.10.10	--- Shoulder or other pads	10%	10%			No.	
6217.10.20	--- Dressshields	15%	15%			No.	
6217.10.30	--- Belts of all kinds	15%	15%	Free		No.	
6217.10.40	--- Labels, badges and the like	10%	15%			No.	
6217.10.50	--- Stockings, socks and sockettes	15%	15%	Free		No.	
6217.10.90	--- Other	10%	20%			No.	
6217.90.00	- Parts	15%	20%			No.	

**CHAPTER 63**  
**OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS**

**Notes.**

- 1.- Sub-Chapter I applies only to made up articles, of any textile fabric.
- 2.- Sub-Chapter I does not cover:
- (a) Goods of Chapters 56 to 62; or
  - (b) Worn clothing or other worn articles of heading 63.09.
- 3.- Heading 63.09 applies only to the following goods:
- (a) Articles of textile materials:
    - (i) Clothing and clothing accessories, and parts thereof;
    - (ii) Blankets and travelling rugs;
    - (iii) Bed linen, table linen, toilet linen and kitchen linen;
    - (iv) Furnishing articles, other than carpets of heading 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 warp knit fahrin (ISO) orbrics, impregnated or coated with alpha-cypermethrin (ISO), chlofenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permthrin (ISO) or pirimiphos-methyl (ISO).

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>63.01</b>	<b>I. OTHER MADE UP TEXTILE ARTICLES</b> <b>BLANKETS AND TRAVELLING RUGS.</b>						
6301.10.00	- Electric blankets	10%	10%	Free		No.	
6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	10%	10%	Free		No.	
6301.30.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	10%	10%	Free		No.	
6301.40.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	10%	10%	Free		No.	
6301.90.00	- Other blankets and travelling rugs	10%	10%	Free		No.	
<b>63.02</b>	<b>BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN.</b>						
6302.10.00	- Bed linen, knitted or crocheted	Free	Free			No.	
<b>6302.2</b>	<b>Other bed linen, printed:</b>						
6302.21.00	- Of cotton	Free	Free		Free	No.	
6302.22.00	- Of manmade fibres	Free	Free		Free	No.	
6302.29.00	- Of other textile materials	Free	Free		Free	No.	
<b>6302.3</b>	<b>Other bed linen:</b>						
6302.31.00	- Of cotton	Free	Free			No.	
6302.32.00	- Of manmade fibres	Free	Free			No.	
6302.39.00	- Of other textile materials	Free	Free			No.	
6302.40.00	- Table linen, knitted or crocheted	Free	Free		Free	No.	
<b>6302.5</b>	<b>Other table linen:</b>						
6302.51.00	- Of cotton	Free	Free			No.	
6302.53.00	- Of manmade fibres	Free	Free			No.	
6302.59.00	- Of other textile materials	Free	Free			No.	
6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	Free	Free			No.	
<b>6302.9</b>	<b>Other:</b>						
6302.91.00	- Of cotton	Free	Free			No.	
6302.93.00	- Of manmade fibres	Free	Free			No.	
6302.99.00	- Of other textile materials	Free	Free			No.	
<b>63.03</b>	<b>CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES.</b>						
<b>6303.1</b>	<b>Knitted or crocheted:</b>						
6303.12.00	- Of synthetic fibres	15%	15%			No.	
6303.19.00	- Of other textile materials	15%	15%			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>6303.9</b>	- <b>Other:</b>						
6303.91.00	- Of cotton	15%	15%			No.	
6303.92.00	- Of synthetic fibres	15%	15%			No.	
6303.99.00	- Of other textile materials	15%	15%			No.	
<b>63.04</b>	<b>OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING 94.04.</b>						
<b>6304.1</b>	- <b>Bedspreads:</b>						
6304.11.00	- Knitted or crocheted	10%	10%	Free	Free	No	
6304.19.00	- Other	10%	10%	Free	Free	No.	
6304.20.00	- Bed nets specified in Subheading Note 1 to this Chapter	10%	10%			No.	
<b>6304.9</b>	- <b>Other:</b>						
6304.91	- Knitted or crocheted						
6304.91.10	--- Mosquito nets	Free	Free		Free	No	
6304.91.90	--- Other	10%	10%		Free	No	
6304.92.00	- Not knitted or crocheted, of cotton	10%	10%		Free	No	
6304.93.00	- Not knitted or crocheted, of synthetic fibres	10%	10%		Free	No	
6304.99.00	- Not knitted or crocheted, of other textile materials	10%	10%			No	
<b>63.05</b>	<b>SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS.</b>						
6305.10.00	- Of jute or of other textile bast fibres of heading 53.03	Free	Free			No	
6305.20.00	- Of cotton	Free	Free			No.	
<b>6305.3</b>	- <b>Of manmade textile materials:</b>						
6305.32.00	--- Flexible intermediate bulk containers	10%	Free			No.	
6305.33.00	--- Other, of polyethylene or polypropylene strip or the like	Free	Free			No	
6305.39.00	- Other	10%	10%			No.	
6305.90.00	- Of other textile materials	10%	10%			No.	
<b>63.06</b>	<b>TARPAULINS, AWNINGS AND SUNBLINDS; TENTS (INCLUDING TEMPORARY CANOIES AND SIMILAR ARTICLES); SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS.</b>						
<b>6306.1</b>	- <b>Tarpaulins, awnings and sun blinds:</b>						
6306.12.00	- Of synthetic fibres	Free	Free			No.	
6306.19.00	- Of other textile materials	Free	Free			No.	
<b>6306.2</b>	- <b>Tents: (including temporary canopies and similar articles):</b>						
6306.22.00	- Of synthetic fibres	Free	Free			No.	
6306.29.00	- Of other textile materials	Free	Free			No.	
6306.30.00	- Sails	10%	10%		Free	No.	
6306.40.00	- Pneumatic mattresses	10%	10%			No.	
<b>6306.9</b>	- <b>Other</b>						
6306.90.10	--- Camping goods	10%	10%			No.	
6306.90.90	--- Other	10%	10%			No.	
<b>63.07</b>	<b>OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS.</b>						
6307.10.00	- Floorcloths, dishcloths, dusters and similar cleaning cloths	Free	Free		Free	No	
6307.20.00	- Lifejackets and lifebelts	Free	Free		Free	No.	
<b>6307.9</b>	- <b>Other</b>						
6307.90.10	--- Dress patterns	15%	15%	Free	Free	No.	
6307.90.20	--- Flags and banners	15%	15%		Free	No.	
6307.90.30	--- Loose cover for motor cars	15%	15%		Free	No.	
6307.90.40	--- Cushion covers	15%	15%		Free	No.	
6307.90.50	--- Facemasks for protection	Free	Free	Free	Free	No.	
6307.90.90	--- Other	15%	15%		Free	No.	
II.	SETS						
<b>6308.00.00</b>	<b>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</b>	<b>10%</b>	<b>10%</b>			<b>No.</b>	



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS						
<b>63.09</b>	<b>WORN CLOTHING AND OTHER WORN ARTICLES.</b>						
6309.00.10	--- Used clothing in bales	Free	Free			No.	P&R
6309.00.20	--- Worn footwear and headgear of all kinds	Free	Free			No.	
6309.00.90	--- Other	Free	Free			No.	P&R
<b>63.10</b>	<b>USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS.</b>						
6310.10.00	- Sorted	Free	Free			Kg	P&R
6310.90.00	- Other	Free	Free			Kg	"

**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**

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**CHAPTER 64**  
**FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES**

**Notes.**

1.- This Chapter does not cover:

- (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
- (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI)
- (c) Worn footwear of heading 63.09;
- (d) Articles of asbestos (heading 68.12);
- (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
- (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2.- For the purposes of heading 64.06, the expression "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 heading 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 6402.12.00, 6402.19.00, 6403.12.00, 6403.19.00 and 6404.11.00, 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, wrestling boots, boxing boots and cycling shoes.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>64.01</b>	<b>WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES.</b>						
6401.10.00	- Footwear incorporating a protective metal toe cap	Free	Free			Pr.	
<b>6401.92</b>	<b>Other footwear:</b>						
6401.92.10	--- Covering the ankle but not covering the knee, including Gumboots	Free	Free			Pr.	
6401.92.90	--- Other boots	10%	10%			Pr.	
6401.99.00	--- Other	10%	10%			Pr.	
<b>64.02</b>	<b>OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS.</b>						
<b>6402.1</b>	<b>Sports footwear:</b>						
6402.12.00	- Skiboats and crosscountry ski footwear	Free	Free			Pr.	
6402.19.00	- Other	Free	Free			Pr.	
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	15%	15%			Pr.	
<b>6402.9</b>	<b>Other footwear:</b>						
6402.91.00	- Covering the ankle	Free	Free			Pr.	
6402.99.00	- Other (including light weight shoes or slippers)	Free	Free			Pr.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>64.03</b>	<b>FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER.</b>						
<b>6403.1</b>	<b>Sports footwear:</b>						
6403.12.00	- Skiboats, crosscountry ski footwear and snowboard boots	Free	Free			Pr.	
6403.19.00	- Other	Free	Free			Pr.	
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	15%	15%			Pr.	
6403.40.00	- Other footwear, incorporating a protective metal toecap	Free	Free			Pr.	
<b>6403.5</b>	<b>Other footwear with outer soles of leather:</b>						
6403.51.00	- Covering the ankle	Free	Free			Pr.	
6403.59.00	- Other	Free	Free			Pr.	
<b>6403.9</b>	<b>Other footwear:</b>						
6403.91.00	- Covering the ankle	Free	Free			Pr.	
6403.99.00	- Other	Free	Free			Pr.	
<b>64.04</b>	<b>FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS.</b>						
<b>6404.1</b>	<b>Footwear with outer soles of rubber or plastics:</b>						
6404.11.00	- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	Free	Free			Pr.	
6404.19.00	- Other	Free	Free			Pr.	
6404.20.00	- Footwear with outer soles of leather or composition leather	Free	Free			Pr.	
<b>64.05</b>	<b>OTHER FOOTWEAR.</b>						
6405.10.00	- With uppers of leather or composition leather	10%	10%			Pr.	
6405.20.00	- With uppers of textile materials	10%	10%			Pr.	
6405.90.00	- Other	10%	10%			Pr.	
<b>64.06</b>	<b>PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES;) REMOVABLE INSOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF.</b>						
6406.10.00	- Uppers and parts thereof, other than stiffeners	Free	Free			No.	
6406.20.00	- Outer soles and heels, of rubber or plastics	Free	Free			No.	
<b>6406.9</b>	<b>Other</b>						
6406.90.10	--- Studs, spikes etc., for sports footwear	Free	Free			No.	
6406.90.20	--- Gaiters, leggings, and similar articles, and parts thereof	Free	Free			No.	
6406.90.30	--- Of wood	10%	10%			No.	
6406.90.90	--- Of other materials	Free	Free			No.	

**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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
6501.00.00	- Hatforms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	10%	10%			No.	
6502.00.00	- Hatshapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	10%	10%			No.	
[65.03]							
6504.00.00	Hats and other head gear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	10%	10%			No.	
6505.00.00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hairnets of any material, whether or not lined or trimmed.	10%	10%	Free		No.	
65.06	OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED.						
6506.10.00	- Safety headgear	Free	Free			No.	
6506.9	- Other:						
6506.91.00	- Of rubber or of plastics	10%	10%			No.	
6506.99.00	- Of other materials	10%	10%			No.	
6507.00.00	- Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	10%	10%			No.	

**CHAPTER 66**  
**UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS**  
**AND PARTS THEREOF**

**Notes.**

1.- This Chapter does not cover:

- (a) Measure walking-sticks or the like (heading 90.17);
- (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
- (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2.- Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>66.01</b>	<b>UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKINGSTICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS).</b>						
6601.10.00	- Garden or similar umbrellas	10%	10%	Free		No.	
<b>6601.9</b>	<b>Other:</b>						
6601.91.00	- Having a telescopic shaft	10%	10%	Free		No.	
6601.99.00	- Other	10%	10%	Free		No.	
<b>6602.00.00</b>	<b>Walkingsticks, seatsticks, whips, ridingcrops and the like.</b>	<b>10%</b>	<b>10%</b>	<b>Free</b>		<b>No.</b>	
<b>66.03</b>	<b>PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING 66.01 OR 66.02.</b>						
6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	10%	10%	Free		No.	
6603.90.00	- Other	10%	10%	Free		No.	

**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 of clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3.- Heading 67.02 does not cover:

- (a) Articles of glass (Chapter 70); or
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
6701.00.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes)	10%	10%			Kg	P&R
67.02	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT.						
6702.10.00	- Of plastics	10%	10%			No.	
6702.90.00	- Of other materials	10%	10%			No.	
6703.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	Free	Free			Kg	P&R
67.04	WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED.						
6704.1	- Of synthetic textile materials:						
6704.11	-- Complete wigs						
6704.11.10	--- Wigs, of the sort used in courts of law	Free	Free			No.	
6704.11.90	--- Other	Free	Free			No.	
6704.19.00	- Other	Free	Free			No.	
6704.20.00	- Of human hair	Free	Free			No.	P&R
6704.90.00	- Of other materials	Free	Free			No.	

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

**CHAPTER 68**  
**ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS**

**Notes.**

1.- This Chapter does not cover:

- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones of heading 84.42;
- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);
- (i) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils) or heading 96.10 (for example, drawing slates) or of heading 96.20 (monopods, bipods, 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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	Free	Free			No	
68.02	WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 68.01; MOSAIC CUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE), WHETHER OR NOT ON A BACKING; ARTIFICIALLY COLOURED GRANULES, CHIPPINGS AND POWDER, OF NATURAL STONE (INCLUDING SLATE).						
6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	Free	Free			No	
6802.2	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:						
6802.21.00	- Marble, travertine and alabaster	Free	Free			No	
6802.23.00	- Granite	Free	Free			No	
6802.29.00	- Other stone	Free	Free			No	
6802.9	- Other:						
6802.91.00	- Marble, travertine and alabaster	Free	Free			No	
6802.92.00	- Other calcareous stone	Free	Free			No	
6802.93.00	- Granite	Free	Free			No	
6802.99.00	- Other stone	Free	Free			No	
6803.00.00	Worked slate and articles of slate or of agglomerated slate	Free	Free			No	
68.04	MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, HAND SHARPENING OR POLISHING STONES, AND PARTS THEREOF, OF NATURAL STONES, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF CERAMICS, WITH OR WITHOUT PARTS OF OTHER MATERIALS.						
6804.10.00	- Millstones and grindstones for milling, grinding or pulping	Free	Free			No	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>6804.2</b>	- <b>Other millstones, grindstones, grinding wheels and the like:</b>						
6804.21.00	- Of agglomerated synthetic or natural diamond	Free	Free			No	
6804.22.00	- Of other agglomerated abrasives or of ceramics	Free	Free			No	
6804.23.00	- Of natural stone	Free	Free			No	
6804.30.00	- Hand sharpening or polishing stones	Free	Free			No	
<b>68.05</b>	<b>NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP</b>						
6805.10.00	- On a base of woven textile fabric only	Free	Free			No	
6805.20.00	- On a base of paper or paperboard only	Free	Free			No	
6805.30.00	- On a base of other materials	Free	Free			No	
<b>68.06</b>	<b>SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEATINSULATING, SOUNDINSULATING OR SOUND ABSORBING MINERAL MATERIALS, OTHER THAN THOSE OF HEADING 68.11 OR 68.12 OR OF CHAPTER 69</b>						
6806.10.00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	Free	Free			Kg	
6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	Free	Free			Kg	
6806.90.00	- Other	Free	Free			Kg	
<b>68.07</b>	<b>ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH).</b>						
6807.10.00	- In rolls	Free	Free			No	
6807.90.00	- Other	Free	Free			No	
<b>6808.00.00</b>	<b>Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.</b>	15%	15%			No	
<b>68.09</b>	<b>ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER.</b>						
<b>6809.1</b>	<b>Boards, sheets, panels, tiles and similar articles, not</b>						
6809.11.00	- Faced or reinforced with paper or paperboard only	Free	Free			No	
6809.19.00	- Other	Free	Free			No	
6809.90.00	- Other articles	Free	Free			No	
<b>68.10</b>	<b>ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED.</b>						
<b>6810.1</b>	<b>Tiles, flagstones, bricks and similar articles</b>						
6810.11.00	- Building blocks and bricks	Free	Free			No	
6810.19.00	- Other	Free	Free			Kg	
<b>6810.9</b>	<b>Other articles:</b>						
6810.91.00	- Prefabricated structural components for building or civil engineering	15%	15%			No	
6810.99.00	- Other	Free	Free			No	
<b>68.11</b>	<b>ARTICLES OF ASBESTOSCEMENT, OF CELLULOSE FIBRECEMENT OR THE LIKE.</b>						
6811.40.00	- Containing asbestos	Free	Free			No	
<b>6811.8</b>	<b>Not containing asbestos</b>						
6811.81.00	- Corrugated sheets	Free	Free			No	
6811.82.00	- Other sheets, panels, tiles and similar articles	Free	Free			No	
6811.89.00	- Other articles	Free	Free			No	



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>68.12</b>	<b>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.</b>						
6812.80.00	- Of crocidolite	Free	Free			No	
<b>6812.9</b>	<b>Other</b>						
6812.91.00	- Clothing, clothing accessories, footwear and headgear	Free	Free			No	
6812.99.00	- Other	Free	Free			No	
<b>68.13</b>	<b>FRICITION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE, SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS.</b>						
6813.20.00	- Containing asbestos	Free	Free			No	
<b>6813.8</b>	<b>Not containing asbestos:</b>						
6813.81.00	- Brake linings and pads	Free	Free			No	
6813.89.00	- Other	Free	Free			No	
<b>68.14</b>	<b>WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER MATERIALS.</b>						
6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	Free	Free			No	
6814.90.00	- Other	Free	Free			No	
<b>68.15</b>	<b>ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>						
<b>6815.1</b>	<b>Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses:</b>						
6815.11.00	- Carbon fibres	Free	Free			No	
6815.12.00	- Fabrics of carbon fibres	Free	Free			No	
6815.13.00	- Other articles of carbon fibres	Free	Free			No	
6815.19.00	- Other	Free	Free			No	
6815.20.00	- Articles of peat	Free	Free			No	
<b>6815.9</b>	<b>Other articles:</b>						
6815.91.00	- Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	Free	Free			No	
<b>6815.99</b>	<b>Other</b>						
6815.99.10	--- Statuettes and ornaments and articles of personal adornments	15%	15%			No	
6815.99.90	--- Other	Free	Free			No	

**CHAPTER 69**  
**CERAMIC PRODUCTS**

**Notes.**

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

- (a) Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03;
- (b) Articles heated to temperatures less than 800 °C for purposes such as curing of resins, accelerating hydration reaction, or for the removal of water or other volatile components are not considered to be fired. Such articles are excluded from Chapter 69 and
- (c) Ceramic articles are obtained by firing inorganic non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprises, *inter alia*, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.

2.- This Chapter does not cover:

- (a) Products of heading 28.44;
- (b) Articles of heading 68.04;
- (c) Articles of Chapter 71 (for example, imitation jewellery);
- (d) Cermets of heading 81.13;
- (e) Articles of Chapter 82;
- (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (g) Artificial teeth (heading 90.21);
- (h) Articles of Chapter 91 (for example, clocks and clock cases);
- (i) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
- (j) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (k) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
- (l) Articles of Chapter 97 (for example, works of art).

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
I.	GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS						
6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	Free	Free			No	
69.02	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CERAMIC CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR SIMILAR SILICEOUS EARTHS.						
6902.10.00	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>	Free	Free			No	
6902.20.00	- Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture of compound of these products	Free	Free			No	
6902.90.00	- Other	Free	Free			No	
69.03	OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS AND SLIDE GATES), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS.						
6903.10.00	- Containing, by weight, more than 50% of free carbon	Free	Free			No	
6903.20.00	- Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> )	Free	Free			No	
6903.90.00	- Other	Free	Free			No	
II.	OTHER CERAMIC PRODUCTS						
69.04	CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE.						
6904.10.00	- Building bricks	Free	Free			No	
6904.90.00	- Other	Free	Free			No	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>69.05</b>	<b>ROOFING TILES, CHIMNEYPOTS, COWLS, CHIMNEY LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS.</b>						
6905.10.00	- Roofing tiles	Free	Free			No	
6905.90.00	- Other	Free	Free			No	
<b>6906.00.00</b>	<b>Ceramic pipes, conduits, guttering and pipe fittings.</b>	<b>Free</b>	<b>Free</b>			<b>No</b>	
<b>69.07</b>	<b>CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING; FINISHING CERAMICS.</b>						
<b>6907.2</b>	<b>Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40:</b>						
6907.21.00	- Of a water absorption coefficient by weight not exceeding 0.5%	Free	Free			No.	
6907.22.00	- Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%	Free	Free			No.	
6907.23.00	- Of a water absorption coefficient by weight exceeding 10%	Free	Free			No.	
6907.30.00	- Mosaic cubes and the like, other than those of subheading 6907.40	Free	Free			No.	
6907.40.00	- Finishing ceramics	Free	Free			No.	
<b>[69.08]</b>							
<b>69.09</b>	<b>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.</b>						
<b>6909.1</b>	<b>Ceramic wares for laboratory, chemical or other technical uses:</b>						
6909.11.00	- Of porcelain or china	Free	Free			No	
6909.12.00	- Articles having a hardness equivalent to 9 or more on the Mohs scale	Free	Free			No.	
6909.19.00	- Other	Free	Free			No	
6909.90.00	- Other	Free	Free			No	
<b>69.10</b>	<b>CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES.</b>						
6910.10.00	- Of porcelain or china	Free	Free			No	
6910.90.00	- Other	Free	Free			No	
<b>69.11</b>	<b>TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA.</b>						
6911.10.00	- Tableware and kitchenware	10%	10%	Free		No.	
6911.90.00	- Other	10%	10%			No.	
<b>6912.00.00</b>	<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.</b>	<b>10%</b>	<b>10%</b>			<b>No.</b>	
<b>69.13</b>	<b>STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES.</b>						
6913.10.00	- Of porcelain or china	15%	15%			No	
6913.90.00	- Other	15%	15%			No	
<b>69.14</b>	<b>OTHER CERAMIC ARTICLES.</b>						
6914.10.00	- Of porcelain or china	10%	10%			No.	
6914.90.00	- Other	10%	10%			No.	

**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 (heading 85.47);
- (d) Front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;
- (e) Front windscreens (windshields), rear windows and other windows whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;
- (f) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- (g) Luminaires and light fittings, illuminated signs, illuminated name-plates or the like, having a permanently
- (h) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (i) Luminaires and lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
- (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 (SiO<sub>2</sub>) content not less than 60% by weight;
  - (b) Mineral wools with a silica (SiO<sub>2</sub>) content less than 60% but with an alkaline oxide (K<sub>2</sub>O or Na<sub>2</sub>O) content exceeding 5% by weight or a boric oxide (B<sub>2</sub>O<sub>3</sub>) content exceeding 5% 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 7013.21.00, 7013.31.00 and 7013.91.00, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
7001.00.00	Cullet and other waste and scrap of glass, excluding glass from cathode ray tubes or ther activated glass of heading 85.49; glass in the mass.	Free	Free			Kg	
70.02	GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING 70.18), RODS OR TUBES, UNWORKED.						
7002.10.00	- Balls	Free	Free			Kg	
7002.20.00	- Rods	Free	Free			Kg	
7002.3	- Tubes:						
7002.31.00	- Of fused quartz or fused silica	Free	Free			Kg	
7002.32.00	- Of other glass having a linear coefficient of expansion not exceeding 5x10 <sup>-6</sup> per Kelvin within a temperature range of 0° to 300°C	Free	Free			Kg	
7002.39.00	- Other	Free	Free			Kg	
70.03	CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NONREFLECTING LAYER, BUT NOT OTHERWISE WORKED						
7003.1	- Nonwired sheets:						
7003.12.00	- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or nonreflecting layer	Free	Free			Kg	
7003.19.00	- Other	Free	Free			Kg	
7003.20.00	- Wire sheets	Free	Free			Kg	
7003.30.00	- Profiles	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>70.04</b>	<b>DRAWN GLASS AND BLOWN GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NONREFLECTING LAYER, BUT NOT OTHERWISE WORKED.</b>						
7004.20.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or nonreflecting layer	Free	Free			No	
7004.90.00	- Other glass	Free	Free			No	
<b>70.05</b>	<b>FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT OR REFLECTING LAYER, BUT NOT OTHERWISE WORKED.</b>						
7005.10.00	- Nonwired glass, having an absorbent or reflecting layer	Free	Free			No	
<b>7005.2</b>	<b>Other nonwired glass:</b>						
7005.21.00	- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	Free	Free			No	
7005.29.00	- Other	Free	Free			No	
7005.30.00	- Wired glass	Free	Free			No	
<b>7006.00.00</b>	<b>Glass of heading 70.03, 70.04 or 70.05, bent, edgeworked, engraved, drilled, enamelled or otherwise worked but not framed or fitted with other materials.</b>	<b>Free</b>	<b>Free</b>			<b>No</b>	
<b>70.07</b>	<b>SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS.</b>						
<b>7007.1</b>	<b>Toughened (tempered) safety glass:</b>						
7007.11.00	- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	Free	Free			No	
7007.19.00	- Other	Free	Free			No	
<b>7007.2</b>	<b>Laminated safety glass:</b>						
7007.21.00	- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	Free	Free			No	
7007.29.00	- Other	Free	Free			No	
<b>7008.00.00</b>	<b>Multiple walled insulating units of glass.</b>	<b>Free</b>	<b>Free</b>			<b>No</b>	
<b>70.09</b>	<b>GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REARVIEW MIRRORS.</b>						
7009.10.00	- Rearview mirrors for vehicles	Free	Free			No	
<b>7009.9</b>	<b>Other:</b>						
7009.91.00	- Unframed	10%	10%			No.	
7009.92.00	- Framed	15%	15%			No	
<b>70.10</b>	<b>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.</b>						
7010.10.00	- Ampoules	Free	Free			No	
7010.20.00	- Stoppers, lids and other closures	Free	Free			No	
7010.90.00	- Other	Free	Free			No	
<b>70.11</b>	<b>GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS AND LIGHT SOURCES, CATHODE-RAY TUBES OR THE LIKE.</b>						
7011.10.00	- For electric lighting	Free	Free			No	
7011.20.00	- For cathode-ray tubes	Free	Free			No	
7011.90.00	- Other	Free	Free			No	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
70.13	<b>GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 70.10 OR 70.18).</b>						
7013.10.00	- Of glass ceramics	10%	10%			No.	
7013.2	- <b>Stemware drinking glasses, other than of glassceramic:</b>						
7013.22.00	- Of lead crystal	10%	10%			No.	
7013.28.00	- Other	10%	10%			No.	
7013.3	- <b>Other drinking glasses other than of glassceramics:</b>						
7013.33.00	- Of lead crystal	10%	10%			No.	
7013.37.00	- Other	10%	10%			No.	
7013.4	- <b>Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glassceramics:</b>						
7013.41.00	- Of lead crystal	10%	10%			No.	
7013.42.00	- Of glass having a linear coefficient of expansion not exceeding 5 x 10 <sup>-6</sup> within a temperature range of 0°C to 300°C	10%	10%			No.	
7013.49.00	- Other	10%	10%			No.	
7013.9	- <b>Other glassware:</b>						
7013.91.00	- Of lead crystal	10%	10%			No.	
7013.99.00	- Other	10%	10%			No.	
70.14	<b>SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 70.15), NOT OPTICALLY WORKED.</b>						
7014.00.10	--- Signalling glassware	Free	Free			No	
7014.00.20	--- Reflectors, lenses and other optical elements of glass for automobiles	Free	Free			No	
7014.00.90	--- Other	Free	Free			No	
70.15	<b>CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NONCORRECTIVE OR CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE, NOT OPTICALLY WORKED; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES.</b>						
7015.10.00	- Glasses for corrective spectacles	Free	Free			No	
7015.90.00	- Other	Free	Free			No	
70.16	<b>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, SHELL OR SIMILAR FORMS.</b>						
7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	Free	Free			No	
7016.90.00	- Other	Free	Free			No	
70.17	<b>LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED.</b>						
7017.10.00	- Of fused quartz or other fused silica	Free	Free			No	
7017.20.00	- Of other glass having a linear coefficient of expansion not exceeding 5 x 10 <sup>-6</sup> Kelvin within a temperature range of 0°C to 300°C	Free	Free			No	
7017.90.00	- Other	Free	Free			No	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>70.18</b>	<b>GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMIPRECIOUS STONES AND SIMILAR GLASS SMALLWARES, AND ARTICLES THEREOF OTHER THAN IMITATION JEWELLERY; GLASS EYES OTHER THAN PROSTHETIC ARTICLES; STATUETTES AND OTHER ORNAMENTS OF LAMPWORKED GLASS, OTHER THAN IMITATION JEWELLERY; GLASS MICROSPHERES NOT EXCEEDING 1MM IN DIAMETER.</b>						
7018.10.00	- Glass beads, imitation pearls, imitation precious or semiprecious stones and similar glass smallwares	Free	Free			No	
7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	Free	Free			No	
7018.90.00	- Other	Free	Free			No	
<b>70.19</b>	<b>GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, WOVEN FABRICS).</b>						
<b>7019.1</b>	<b>Slivers, rovings, yarn and chopped strands and mats thereof:</b>						
7019.11.00	- Chopped strands, of a length of not more than 50mm	Free	Free			No	
7019.12.00	- Rovings	Free	Free			No	
7019.13.00	- Other yarns, slivers	Free	Free			No	
7019.14.00	- Mechanically bonded mats	Free	Free			No	
7019.15.00	- Chemically bonded mats	Free	Free			No	
7019.19.00	- Other	Free	Free			No	
<b>7019.6</b>	<b>Mechanically bonded fabrics:</b>						
7019.61.00	- Closed woven fabrics of rovings	Free	Free			No	
7019.62.00	- Other closed fabrics of rovings	Free	Free			No	
7019.63.00	- Closed woven fabrics, plain weave, of yarns, not coated or laminated	Free	Free			No	
7019.64.00	- Closed woven fabrics, plain weave, of yarns, coated or laminated	Free	Free			No	
7019.65.00	- Open woven fabrics of a width not exceeding 30 cm	Free	Free			No	
7019.66.00	- Open woven fabrics of a width exceeding 30 cm	Free	Free			No	
7019.69.00	- Other	Free	Free			No	
<b>7019.7</b>	<b>Chemically boned fabrics:</b>						
7019.71.00	- Veils (thin sheets)	Free	Free			No	
7019.72.00	- Other closed fabrics	Free	Free			No	
7019.73.00	- Other open fabrics	Free	Free			No	
7019.80.00	- Glass wool and articles of glass wool	Free	Free			No	
7019.90.00	- Other	Free	Free			No	
7019.19.00	- Other	Free	Free			No	
<b>7019.3</b>	<b>Thin sheets (voiles), webs, mats mattresses, boards and similar nonwoven products:</b>						
7019.31.00	- Mats	Free	Free			No	
7019.32.00	- Thin sheets (voiles)	Free	Free			No	
7019.39.00	- Other	Free	Free			No	
7019.40.00	- Woven fabrics of rovings	Free	Free			No	
<b>7019.5</b>	<b>Other woven fabrics:</b>						
7019.51.00	- Of a width not exceeding 30cm	Free	Free			No	
7019.52.00	- Of a width exceeding 30cm, plain weave, weighting less than 250g/sq.m, of filaments measuring per single yarn not more than 136 tex	Free	Free			No	
7019.59.00	- Other	Free	Free			No	
7019.90.00	- Other	Free	Free			No	
<b>70.20</b>	<b>OTHER ARTICLES OF GLASS.</b>						
7020.00.10	--- Articles of industrial use	Free	Free			No	
7020.00.20	--- Articles for husbandry and horticultural appliances	Free	Free			No	
7020.00.30	--- Floats for fishing nets	Free	Free			No	
7020.00.90	--- Other	Free	Free			No	

**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, mono-grams, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles(\*)

- (B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3.-\* This Chapter does not cover:

- (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
- (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
- (c) Goods of Chapter 32 (for example, lustres);
- (d) Supported catalysts (heading 38.15);
- (e) Articles of heading 42.02 or 42.03 referred to in Note 2 (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 stone (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly or 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 of 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 year (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, an 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 cultural pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

10.- For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11.- For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, and 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 pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.



**Subheading Notes.**

- 1.- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- 2.- Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
- 3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>71.01</b>	<b>I. INATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI PRECIOUS STONES</b>						
	<b>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.</b>						
7101.10.00	- Natural pearls	Free	Free			Kg	Qr
<b>7101.2</b>	<b>Cultured pearls:</b>						
7101.21.00	- Unworked	Free	Free			Kg	Qr
7101.22.00	- Worked	Free	Free			Kg	
<b>71.02</b>	<b>DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET</b>						
7102.10.00	- Unsorted	Free	Free			ct	
<b>7102.2</b>	<b>Industrial:</b>						
7102.21.00	- Unworked or simply sawn, cleaved or bruted	Free	Free			ct	
7102.29.00	- Other	Free	Free			ct	
<b>7102.3</b>	<b>Non-industrial:</b>						
7102.31.00	- Unworked or simply sawn, cleaved or bruted	Free	Free			ct	
7102.39.00	- Other	Free	Free			ct	
<b>71.03</b>	<b>PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMIPRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMIPRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT.</b>						
7103.10.00	- Unworked or simply sawn or roughly shaped	Free	Free			Kg	
<b>7103.9</b>	<b>Otherwise worked:</b>						
7103.91.00	- Rubies, sapphires and emeralds	Free	Free			No	
7103.99.00	- Other	Free	Free			No	
<b>71.04</b>	<b>SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMIPRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMIPRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT.</b>						
7104.10.00	- Piezoelectrical quartz	Free	Free			No	
<b>7104.2</b>	<b>Other, unworked or simple sawn or roughly shaped</b>						
7104.21.00	- Diamonds	Free	Free			No	
7104.29.00	- Other	Free	Free			No	
<b>7104.9</b>	<b>Other</b>						
7104.91.00	- Diamonds	Free	Free			No	
7104.99.00	- Other	Free	Free			No	
<b>71.05</b>	<b>DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI PRECIOUS STONES.</b>						
7105.10.00	- Of diamonds	Free	Free			Kg	
7105.90.00	- Other	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
71.06	II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL  SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM.						
7106.10.00	- Powder	Free	Free			Kg	
7106.9	- Other:						
7106.91.00	- Unwrought	Free	Free			Kg	
7106.92.00	- Semi-manufactured	Free	Free			Kg	
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.	Free	Free			Kg	
71.08	GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM.						
7108.1	- Non-monetary:						
7108.11.00	- Powder	Free	Free			Kg	
7108.12.00	- Other unwrought forms	Free	Free			Kg	
7108.13.00	- Other semi-manufactured forms	Free	Free			gm	
7108.20.00	- Monetary	Free	Free			No	P&R
7109.00.00	Base metals or silver, clad with gold, not further worked than semimanufactured.	Free	Free			No	
71.10	PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM.						
7110.1	- Platinum:						
7110.11.00	- Unwrought or in powder form	Free	Free			Kg	
7110.19.00	- Other	Free	Free			Kg	
7110.2	- Palladium:						
7110.21.00	- Unwrought or in powder form	Free	Free			Kg	
7110.29.00	- Other	Free	Free			Kg	
7110.3	- Rhodium:						
7110.31.00	- Unwrought or in powder form	Free	Free			Kg	
7110.39.00	- Other	Free	Free			Kg	
7110.4	- Iridium, osmium and ruthenium:						
7110.41.00	- Unwrought or in powder form	Free	Free			Kg	
7110.49.00	- Other	Free	Free			Kg	
7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semimanufactured.	Free	Free			Kg	
71.12	WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL OTHER THAN GOODS OF HEADING 85.49.						
7112.30.00	- Ash containing precious metal or precious metal compounds	Free	Free			Kg	
7112.9	- Other:						
7112.91.00	- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	Free	Free			Kg	
7112.92.00	- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	Free	Free			Kg	
7112.99.00	- Other	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
	III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARE AND OTHER ARTICLES						
71.13	ARTICLES OR JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL						
7113.1	- Of precious metal whether or not plated or clad with precious metal:						
7113.11.00	- Of silver, whether or not plated or clad with other precious metal	30%	30%		Free	gm	
7113.19.00	- Of other precious metal, whether or not plated or clad with precious metal	30%	30%		Free	gm	
7113.20.00	- Of base metal clad with precious metal	30%	30%		Free	gm	
71.14	ARTICLES OR GOLDSMITHS' OF SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.						
7114.1	- Of precious metal whether or not plated or clad with precious metal:						
7114.11.00	- Of silver, whether or not plated or clad with other precious metal	30%	30%		Free	gm	
7114.19.00	- Of other precious metal, whether or not plated or clad with precious metal	30%	30%		Free	gm	
7114.20.00	- Of base metal clad with precious metal	30%	30%		Free	gm	
71.15	OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.						
7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	30%	30%		Free	gm	
7115.9	- Other						
7115.90.10	--- Handbags and the like of precious metal or fitted with pearls, precious stones, etc.	30%	30%		Free	No	
7115.90.90	--- Other	30%	30%		Free	No	
71.16	ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMIPRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED) .						
7116.10.00	- Of natural or cultured pearls	30%	30%			No	
7116.20.00	- Of precious or semiprecious stones (natural, synthetic or reconstructed)	30%	30%			No	
71.17	IMITATION JEWELLERY.						
7117.1	- Of base metal, whether or not plated with precious metal:						
7117.11.00	- Cufflinks and studs	30%	30%		Free	No	
7117.19.00	- Other	30%	30%		Free	No	
7117.90.00	- Other	30%	30%		Free	No	
71.18	COIN.						
7118.10.00	- Coin (other than gold coin), not being legal tender	Free	Free			No	P&R
7118.9	- Other						
7118.90.10	--- Gold coin, not being legal tender	Free	Free			No	P&R
7118.90.90	--- Other (legal tender)	Free	Free			No	P&R

**SECTION XV**  
**BASE METALS AND ARTICLES OF BASE METAL**

**Notes.**

1.- This Section does not cover:

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
- (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
- (c) Headgear or parts thereof of heading 65.06 or 65.07;
- (d) Umbrella frames or other articles of heading 66.03;
- (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
- (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
- (i) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
- (k) Articles of Chapter 94 (for example, furniture, mattress supports, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (n) Articles of Chapter 97 (for example, works of art).

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

- (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21);
- (b) Springs and leaves for springs, of base metal other than clock or watch springs (heading 91.14); and
- (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3.- Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4.- Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).

5.- Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
- (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
- (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6.- Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.

7.- Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the General Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
- (c) A cermet of heading 81.13 is regarded as a single base metal.

8.- In this Section, the following expressions have the meanings hereby assigned to them:

- (a) Waste and scrap
  - (i) All metal and scrap;
  - (ii) Metal goods definitely not useable as such because of breakage, cutting-up, wear or other reasons.
- (b) Powders
  - Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.

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

**(a) Bars and rods**

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

Wire-bars and billets of Chapter 74 with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire rod) or tubes, are however to be taken to be wrought copper of heading 74.03.

This chapter applies to mutatis mutandis to the products of Chapter 81

**(b) Profiles**

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

**(c) Wire**

Rolled, extruded or drawn product, 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 "fastened 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.

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

**(e) Tubes and pipes**

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

**CHAPTER 72  
IRON AND STEEL**

**Notes.**

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

**(a) Pig iron**

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

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

**(b) Spiegeleisen**

Iron-carbon alloys containing by weight more than 6 % but not 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 the chromium, with or without other elements.

**(f) Other alloy steel**

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown :

- 0.3 % or more of aluminium
- 0.0008 % or more of boron
- 0.3 % or more of chromium
- 0.3 % or more of cobalt
- 0.4 % or more of copper
- 0.4 % or more of lead
- 1.65 % or more of manganese
- 0.08 % or more of molybdenum
- 0.3 % or more of nickel
- 0.06 % or more of niobium
- 0.06 % or more of silicon
- 0.05 % or more of titanium
- 0.3 % or more of tungsten (wolfram)
- 0.1 % or more of vanadium
- 0.05 % or more of zirconium
- 0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

**(g) Remelting scrap ingots of iron or steel**

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

**(h) Granules**

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90 % or more by weight passes through a sieve with a mesh aperture of 5 mm.

**(ij) Semi-finished products**

Continuous cast products of solid section, whether or not subject to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

**(k) Flat-rolled products**

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width of which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

**(l) Bars and rods, hot-rolled, in irregularly wound coils**

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

**(m) Other bars and rods**

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may :

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

**(n) Angles, shapes and sections**

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l), or (m) above or to the definition of wire.

Chapter 72 does not include products of heading 73.01 or 73.02.

**(o) Wire**

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

**(p) Hollow drill bars and rods**

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2.- Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

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

#### Subheading Notes.

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

**(a) Alloy pig iron**

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

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

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

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

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

**(c) Silicon-electrical steel**

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

**(d) High speed steel**

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

**(e) Silico-manganese steel**

Alloy steels containing by weight:

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

2.- For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10 % by weight.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>72.01</b>	<b>I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM</b>						
	<b>PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS.</b>						
7201.10.00	- Nonalloy pig iron containing by weight 0.5 % or less of phosphorus	Free	Free			Tonne	
7201.20.00	- Nonalloy pig iron containing by weight more than 0.5 % of phosphorus	Free	Free			Tonne	
7201.50.00	- Alloy pig iron; spiegeleisen	Free	Free			Tonne	
<b>72.02</b>	<b>FERROALLOYS.</b>						
<b>7202.1</b>	<b>- Ferromanganese:</b>						
7202.11.00	- Containing by weight more than 2 % of carbon	Free	Free			Tonne	
7202.19.00	- Other	Free	Free			Tonne	
<b>7202.2</b>	<b>- Ferrosilicon:</b>						
7202.21.00	- Containing by weight more than 55 % of silicon	Free	Free			Tonne	
7202.29.00	- Other	Free	Free			Tonne	
7202.30.00	- Ferrosilico manganese	Free	Free			Tonne	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>7202.4</b>	- <b>Ferrochromium:</b>						
7202.41.00	- Containing by weight more than 4 % of carbon	Free	Free			Tonne	
7202.49.00	- Other	Free	Free			Tonne	
7202.50.00	- Ferrosilicochromium	Free	Free			Tonne	
7202.60.00	- Ferro-nickel	Free	Free			Tonne	
7202.70.00	- Ferro-molybdenum	Free	Free			Tonne	
7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	Free	Free			Tonne	
<b>7202.9</b>	- <b>Other:</b>						
7202.91.00	- Ferrotitanium and ferrosilicotitanium	Free	Free			Tonne	
7202.92.00	- Ferrovandium	Free	Free			Tonne	
7202.93.00	- Ferroniobium	Free	Free			Tonne	
7202.99.00	- Other	Free	Free			Tonne	
<b>72.03</b>	- <b>FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE AND OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING A MINIMUM PURITY BY WEIGHT OF 99.94 %, IN LUMPS, PELLETS OR SIMILAR FORMS.</b>						
7203.10.00	- Ferrous products obtained by direct reduction of iron ore	Free	Free			Tonne	
7203.90.00	- Other	Free	Free			Tonne	
<b>72.04</b>	- <b>FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS OF IRON OR STEEL.</b>						
7204.10.00	- Waste and scrap of cast iron	Free	Free			Tonne	
<b>7204.2</b>	- <b>Waste and scrap of alloy steel:</b>						
7204.21.00	- Of stainless steel	Free	Free			Tonne	
7204.29.00	- Other	Free	Free			Tonne	
7204.30.00	- Waste and scrap of tinned iron or steel	Free	Free			Tonne	
<b>7204.4</b>	- <b>Other waste and scrap:</b>						
7204.41.00	- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	Free	Free			Tonne	
7204.49.00	- Other	Free	Free			Tonne	
7204.50.00	- Remelting scrap ingots	Free	Free			Tonne	
<b>72.05</b>	- <b>GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL.</b>						
7205.10.00	- Granules	Free	Free			Tonne	
<b>7205.2</b>	- <b>Powders:</b>						
7205.21.00	- Of alloy steel	Free	Free			Tonne	
7205.29.00	- Other	Free	Free			Tonne	
	II. IRON AND NONALLOY STEEL						
<b>72.06</b>	- <b>IRON AND NONALLOY STEEL IRON AND NONALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF HEADING 72.03).</b>						
7206.10.00	- Ingots	Free	Free			Tonne	
7206.90.00	- Other	Free	Free			Tonne	
<b>72.07</b>	- <b>SEMIFINISHED PRODUCTS OF IRON OR NONALLOY STEEL.</b>						
<b>7207.1</b>	- <b>Containing by weight less than 0.25 % of carbon:</b>						
7207.11.00	- Of rectangular (including square) crosssection, the width measuring less than twice the thickness	Free	Free			Tonne	
7207.12.00	- Other, of rectangular (other than square) crosssection	Free	Free			Tonne	
7207.19.00	- Other	Free	Free			Tonne	
7207.20.00	- Containing by weight 0.25 % or more of carbon	Free	Free			Tonne	
<b>72.08</b>	- <b>FLATROLLED PRODUCTS OF IRON OR NON ALLOY STEEL, OR A WIDTH OF 600 MM OR MORE, HOTROLLED, NOT CLAD, PLATED OR COATED.</b>						
7208.10.00	- In coils, not further worked than hotrolled, with patterns in relief	Free	Free			Tonne	



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>7208.2</b>	- <b>Other, in coils, not further worked than hotrolled, pickled:</b>						
7208.25.00	- Of a thickness of 4.75 mm or more	Free	Free			Tonne	
7208.26.00	- Of a thickness of 3 mm or more but less than 4.75 mm	Free	Free			Tonne	
7208.27.00	- Of a thickness of less than 3 mm	Free	Free			Tonne	
<b>7208.3</b>	- <b>Other, in coils, not further worked than hotrolled, pickled:</b>						
7208.36.00	- Of a thickness exceeding 10 mm	Free	Free			Tonne	
7208.37.00	- Of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	Free			Tonne	
7208.38.00	- Of a thickness of 3 mm or more but less than 4.75 mm	Free	Free			Tonne	
7208.39.00	- Of a thickness of less than 3 mm	Free	Free			Tonne	
7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	Free	Free			Tonne	
<b>7208.5</b>	- <b>Other, not in coils, not further worked than hot-rolled:</b>						
7208.51.00	- Of a thickness exceeding 10 mm	Free	Free			Tonne	
7208.52.00	- Of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	Free			Tonne	
7208.53.00	- Of a thickness of 3 mm or more but less than 4.75 mm	Free	Free			Tonne	
7208.54.00	- Of a thickness of less than 3 mm	Free	Free			Tonne	
7208.90.00	- Other	Free	Free			Tonne	
<b>72.09</b>	<b>FLATROLLED PRODUCTS OF IRON OR NONALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, COLDROLLED (COLDREDUCED), NOT CLAD, PLATED OR COATED.</b>						
<b>7209.1</b>	- <b>In coils, not further worked than coldrolled (coldreduced):</b>						
7209.15.00	- Of a thickness of 3 mm or more	Free	Free			Tonne	
7209.16.00	- Of a thickness exceeding 1 mm but less than 3 mm	Free	Free			Tonne	
7209.17.00	- Of a thickness of 0.5 mm or more but not exceeding 1 mm	Free	Free			Tonne	
7209.18.00	- Of a thickness of less than 0.5 mm	Free	Free			Tonne	
<b>7209.2</b>	- <b>Not in coils, not further worked than cold-rolled (coldreduced):</b>						
7209.25.00	- Of a thickness of 3 mm or more	Free	Free			Tonne	
7209.26.00	- Of a thickness exceeding 1 mm but less than 3 mm	Free	Free			Tonne	
7209.27.00	- Of a thickness of 0.5 mm or more but not exceeding 1 mm	Free	Free			Tonne	
7209.28.00	- Of a thickness of less than 0.5 mm	Free	Free			Tonne	
7209.90.00	- Other	Free	Free			Tonne	
<b>72.10</b>	<b>FLAT-ROLLED PRODUCTS OF IRON OR NONALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED.</b>						
<b>7210.1</b>	- <b>Plated or coated with tin:</b>						
7210.11.00	- Of a thickness of 0.5 mm or more	Free	Free			Tonne	
7210.12.00	- Of a thickness of less than 0.5 mm	Free	Free			Tonne	
7210.20.00	- Plated or coated with lead, including terneplate	Free	Free			Tonne	
7210.30.00	- Electrolytically plated or coated with zinc	Free	Free			Tonne	
<b>7210.4</b>	- <b>Otherwise plated or coated with zinc:</b>						
7210.41.00	- Corrugated	15%	15%			Tonne	
7210.49.00	- Other	Free	Free			Tonne	
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	Free	Free			Tonne	
<b>7210.6</b>	- <b>Plated or coated with aluminium:</b>						
7210.61.00	- Plated or coated with aluminiumzinc alloys	Free	Free			Tonne	
7210.69.00	- Other	Free	Free			Tonne	
7210.70.00	- Painted, varnished or coated with plastics	Free	Free			Tonne	
7210.90.00	- Other	Free	Free			Tonne	
<b>72.11</b>	<b>FLATROLLED PRODUCTS OF IRON OR NONALLOY STEEL, OR A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED.</b>						
<b>7211.1</b>	- <b>Not further worked than hotrolled:</b>						
7211.13.00	- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	Free	Free			Tonne	
7211.14.00	- Other, of a thickness of 4.75 mm or more	Free	Free			Tonne	
7211.19.00	- Other	Free	Free			Tonne	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>7211.2</b>	- <b>Not further worked than coldrolled (coldreduced):</b>						
7211.23.00	- Containing by weight less than 0.25% of carbon	Free	Free			Tonne	
7211.29.00	- Other	Free	Free			Tonne	
7211.90.00	- Other	Free	Free			Tonne	
<b>72.12</b>	<b>FLATROLLED PRODUCTS OF IRON OR NONALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED.</b>						
7212.10.00	- Plated or coated with tin	Free	Free			Tonne	
7212.20.00	- Electrolytically plated or coated with zinc	Free	Free			Tonne	
7212.30.00	- Otherwise plated or coated with zinc	Free	Free			Tonne	
7212.40.00	- Painted, varnished or coated with plastics	Free	Free			Tonne	
7212.50.00	- Otherwise plated or coated	Free	Free			Tonne	
7212.60.00	- Clad	Free	Free			Tonne	
<b>72.13</b>	<b>BARS AND RODS, HOTROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NONALLOY STEEL.</b>						
7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	Free	Free			Tonne	
7213.20.00	- Other, of free-cutting steel	Free	Free			Tonne	
<b>7213.9</b>	- <b>Other:</b>						
7213.91.00	- Of circular cross-section measuring less than 14 mm in diameter	Free	Free			Tonne	
7213.99.00	- Other	Free	Free			Tonne	
<b>72.14</b>	<b>OTHER BARS AND RODS OF IRON OR NONALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOTROLLED, HOTDRAWN OR HOTEXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING .</b>						
7214.10.00	- Forged	Free	Free			Tonne	
7214.20.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	Free	Free			Tonne	
7214.30.00	- Other, of free-cutting steel	Free	Free			Tonne	
<b>7214.9</b>	- <b>Other:</b>						
7214.91.00	- Of rectangular (other than square) cross-section	Free	Free			Tonne	
7214.99.00	- Other	Free	Free			Tonne	
<b>72.15</b>	<b>OTHER BARS AND RODS OF IRON OR NONALLOY STEEL.</b>						
7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	Free	Free			Tonne	
7215.50.00	- Other, not further worked than coldformed or coldfinished	Free	Free			Tonne	
7215.90.00	- Other	Free	Free			Tonne	
<b>72.16</b>	<b>ANGLES, SHAPES AND SECTIONS OF IRON OR NONALLOY STEEL .</b>						
7216.10.00	- U, I or H sections, not further worked than hotrolled, hotdrawn or extruded, of a height of less than 80 mm	Free	Free			Tonne	
<b>7216.2</b>	- <b>L or T sections, not further worked than hotrolled, hotdrawn or extruded, of a height of less than 80 mm:</b>						
7216.21.00	- L sections	Free	Free			Tonne	
7216.22.00	- T sections	Free	Free			Tonne	
<b>7216.3</b>	- <b>U, I or H sections, not further worked than hotrolled, hotdrawn or extruded, of a height of less than 80 mm a height of 80 mm or more:</b>						
7216.31.00	- U sections	Free	Free			Tonne	
7216.32.00	- I sections	Free	Free			Tonne	
7216.33.00	- H sections	Free	Free			Tonne	
7216.40.00	- L or T sections, not further worked than hotrolled, hotdrawn or extruded, of a height of 80 mm or more	Free	Free			Tonne	
7216.50.00	- Other angles, shapes and sections, not further worked than hotrolled, hotdrawn or extruded	Free	Free			Tonne	
<b>7216.6</b>	- <b>Angles, shapes and sections, not further worked than coldformed or coldfinished</b>						
7216.61.00	- Obtained from flatrolled products	Free	Free			Tonne	
7216.69.00	- Other	Free	Free			Tonne	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
7216.9	- Other:						
7216.91.00	- Coldformed or coldfinished from flatrolled products	Free	Free			Tonne	
7216.99.00	- Other	Free	Free			Tonne	
72.17	WIRE OF IRON OR NONALLOY STEEL.						
7217.10.00	- Not plated or coated, whether or not polished	Free	Free			Tonne	
7217.20.00	- Plated or coated with zinc	Free	Free			Tonne	
7217.30.00	- Plated or coated with other base metals	Free	Free			Tonne	
7217.90.00	- Other	Free	Free			Tonne	
	III. STAINLESS STEEL						
72.18	STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMIFINISHED PRODUCTS OF STAINLESS STEEL.						
7218.10.00	- Ingots and other primary forms	Free	Free			Tonne	
7218.9	- Other:						
7218.91.00	- Of rectangular (other than square) cross-section	Free	Free			Tonne	
7218.99.00	- Other	Free	Free			Tonne	
72.19	FLATROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE.						
7219.1	- Not further worked than hotrolled, in coils:						
7219.12.00	- Of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	Free			Tonne	
7219.13.00	- Of a thickness of 3 mm or more but less than 4.75 mm	Free	Free			Tonne	
7219.14.00	- Of a thickness of less than 3 mm	Free	Free			Tonne	
7219.2	- Not further worked than hotrolled, not in coils:						
7219.21.00	- Of a thickness exceeding 10 mm	Free	Free			Tonne	
7219.22.00	- Of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	Free			Tonne	
7219.23.00	- Of a thickness of 3 mm or more but less than 4.75 mm	Free	Free			Tonne	
7219.24.00	- Of a thickness of less than 3 mm	Free	Free			Tonne	
7219.3	- Not further worked than coldrolled (coldreduced):						
7219.31.00	- Of a thickness of 4.75 mm or more	Free	Free			Tonne	
7219.32.00	- Of a thickness of 3 mm or more but less than 4.75 mm	Free	Free			Tonne	
7219.33.00	- Of a thickness exceeding 1 mm but less than 3 mm	Free	Free			Tonne	
7219.34.00	- Of a thickness of 0.5 mm or more but not exceeding 1 mm	Free	Free			Tonne	
7219.35.00	- Of a thickness of less than 0.5 mm	Free	Free			Tonne	
7219.90.00	- Other	Free	Free			Tonne	
72.20	FLATROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM.						
7220.1	- Not further worked than hotrolled:						
7220.11.00	- Of a thickness of 4.75 mm or more	Free	Free			Tonne	
7220.12.00	- Of a thickness of less than 4.75 mm	Free	Free			Tonne	
7220.20.00	- Not further worked than coldrolled (coldreduced)	Free	Free			Tonne	
7220.90.00	- Other	Free	Free			Tonne	
7221.00.00	Bars and rods, hotrolled, in irregularly wound coils, of stainless steel.	Free	Free			Tonne	
72.22	OTHER BARS AND RODS OF STAINLESS STEEL; ANGLES, SHAPES AND SECTIONS OF STAINLESS STEEL.						
7222.1	- Bars and rods, not further worked than hotrolled, hotdrawn or extruded:						
7222.11.00	- Of circular crosssection	Free	Free			Tonne	
7222.19.00	- Other	Free	Free			Tonne	
7222.20.00	- Bars and rods, not further worked than coldformed or coldfinished	Free	Free			Tonne	
7222.30.00	- Other bars and rods	Free	Free			Tonne	
7222.40.00	- Angles, shapes and sections	Free	Free			Tonne	
7223.00.00	Wire of stainless steel.	Free	Free			Tonne	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
72.24	IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS OF ALLOY OR NON-ALLOY STEEL  OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMIFINISHED PRODUCTS OF OTHER ALLOY STEEL.						
7224.10.00	- Ingots and other primary forms	Free	Free			Tonne	
7224.90.00	- Other	Free	Free			Tonne	
72.25	FLATROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE.						
7225.1	- Of siliconelectrical steel:						
7225.11.00	- Grainoriented	Free	Free			Tonne	
7225.19.00	- Other	Free	Free			Tonne	
7225.30.00	- Other, not further worked than hotrolled, in coils	Free	Free			Tonne	
7225.40.00	- Other, not further worked than hotrolled, not in coils	Free	Free			Tonne	
7225.50.00	- Other, not further worked than coldrolled (coldreduced)	Free	Free			Tonne	
7225.9	- Other:						
7225.91.00	- Electrolytically plated or coated with zinc	Free	Free			Tonne	
7225.92.00	- Otherwise plated or coated with zinc	Free	Free			Tonne	
7225.99.00	- Other	Free	Free			Tonne	
72.26	FLATROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM.						
7226.1	- Of siliconelectrical steel:						
7226.11.00	- Grainoriented	Free	Free			Tonne	
7226.19.00	- Other	Free	Free			Tonne	
7226.20.00	- Of high speed steel	Free	Free			Tonne	
7226.9	- Other:						
7226.91.00	- Not further worked than hotrolled	Free	Free			Tonne	
7226.92.00	- Not further worked than coldrolled (coldreduced)	Free	Free			Tonne	
7226.99.00	- Other	Free	Free			Tonne	
72.27	BARS AND RODS, HOTROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL.						
7227.10.00	- Of high speed steel	Free	Free			Tonne	
7227.20.00	- Of silicomanganese steel	Free	Free			Tonne	
7227.90.00	- Other	Free	Free			Tonne	
72.28	OTHER BARS AND RODS OF OTHER ALLOY STEEL; ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NONALLOY STEEL.						
7228.10.00	- Bars and rods, of high speed steel	Free	Free			Tonne	
7228.20.00	- Bars and rods, of silicomanganese steel	Free	Free			Tonne	
7228.30.00	- Other bars and rods, not further worked than hotrolled, hotdrawn or extruded	Free	Free			Tonne	
7228.40.00	- Other bars and rods, not further worked than forged	Free	Free			Tonne	
7228.50.00	- Other bars and rods, not further worked than coldformed or coldfinished	Free	Free			Tonne	
7228.60.00	- Other bars and rods	Free	Free			Tonne	
7228.70.00	- Angles, shapes and sections	Free	Free			Tonne	
7228.80.00	- Hollow drill bars and rods	Free	Free			Tonne	
72.29	WIRE OF OTHER ALLOY STEEL.						
7229.20.00	- Of silico-manganese steel	Free	Free			Tonne	
7229.90.00	- Other	Free	Free			Tonne	

## CHAPTER 73

## ARTICLES OF IRON OR STEEL

## Notes.

1.- In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>73.01</b>	<b>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.</b>						
7301.10.00	- Sheet piling	Free	Free			Tonne	
<b>7301.2</b>	<b>Angles, shapes and sections:</b>						
7301.20.10	--- Star pickets	Free	Free			Tonne	
7301.20.90	--- Other	15%	25%			Tonne	
<b>73.02</b>	<b>RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIAL OF IRON OR STEEL, THE FOLLOWING: RAILS, CHECKRAILS, AND RACKRAILS, SWITCHBLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, SLEEPERS (CROSSTIES), FISHPLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALISED FOR JOINTING OR FIXING RAILS.</b>						
7302.10.00	- Rails	Free	Free			Tonne	
7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	Free	Free			Tonne	
7302.40.00	- Fishplates and sole plates	Free	Free			Tonne	
7302.90.00	- Other	Free	Free			Tonne	
<b>7303.00.00</b>	<b>Tubes, pipes and hollow profiles, of cast iron.</b>	<b>Free</b>	<b>Free</b>			<b>Tonne</b>	
<b>73.04</b>	<b>TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL.</b>						
<b>7304.1</b>	<b>Line pipe of a kind used for oil or gas pipeline</b>						
7304.11.00	- Of stainless steel	Free	Free			Tonne	
7304.19.00	- Other	Free	Free			Tonne	
<b>7304.2</b>	<b>Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:</b>						
7304.22.00	--- Drill pipe of stainless steel	Free	Free			Tonne	
7304.23.00	--- Other drill pipe	Free	Free			Tonne	
7304.24.00	--- Other, of stainless steel	Free	Free			Tonne	
7304.29.00	--- Other	Free	Free			Tonne	
<b>7304.3</b>	<b>Other, of circular crosssection, of iron or nonalloy steel:</b>						
7304.31.00	--- Colddrawn or coldrolled (coldreduced)	Free	Free			Tonne	
7304.39.00	--- Other	Free	Free			Tonne	
<b>7304.4</b>	<b>Other, of circular crosssection</b>						
7304.41.00	--- Colddrawn or coldrolled (coldreduced)	Free	Free			Tonne	
7304.49.00	--- Other	Free	Free			Tonne	
<b>7304.5</b>	<b>Other, of circular crosssection, of other alloy steel:</b>						
7304.51.00	--- Colddrawn or coldrolled (coldreduced)	Free	Free			Tonne	
7304.59.00	--- Other	Free	Free			Tonne	
7304.90.00	--- Other	Free	Free			Tonne	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
73.05	OTHER TUBES AND PIPES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), HAVING CIRCULAR CROSSSECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4MM, OF IRON OR STEEL						
7305.1	- Line pipe of a kind used for oil or gas pipelines:						
7305.11.00	- Longitudinally submerged arc welded	Free	Free			Tonne	
7305.12.00	- Other, longitudinally welded	Free	Free			Tonne	
7305.19.00	- Other	Free	Free			Tonne	
7305.20.00	- Casing of a kind used in the drilling for oil or gas	Free	Free			Tonne	
7305.3	- Other, welded:						
7305.31.00	- Longitudinally welded	Free	Free			Tonne	
7305.39.00	- Other	Free	Free			Tonne	
7305.90.00	- Other	Free	Free			Tonne	
73.06	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL.						
7306.1	- Line pipe of a kind used for oil or gas pipelines:						
7306.11.00	- Welded, of stainless steel	Free	Free			Tonne	
7306.19.00	- Other	Free	Free			Tonne	
7306.2	- Casing and tubing of a kind used in drilling for oil or gas:						
7306.21.00	- Welded, of stainless steel	Free	Free			Tonne	
7306.29.00	- Other	Free	Free			Tonne	
7306.30.00	- Other, welded, of circular crosssection, of iron or nonalloy steel	Free	Free			Tonne	
7306.40.00	- Other, welded, of circular crosssection, of stainless steel	Free	Free			Tonne	
7306.50.00	- Other, welded, of circular crosssection, of other alloy steel	Free	Free			Tonne	
7306.6	- Other, welded, of noncircular crosssection						
7306.61.00	- Of square or rectangular crosssection	Free	Free			Tonne	
7306.69.00	- Of other noncircular crosssection	Free	Free			Tonne	
7306.90.00	- Other	Free	Free			Tonne	
73.07	TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL.						
7307.1	- Cast fittings:						
7307.11.00	- Of nonmalleable cast iron	Free	Free			Tonne	
7307.19.00	- Other	Free	Free			Tonne	
7307.2	- Other, of stainless steel:						
7307.21.00	- Flanges	Free	Free			Tonne	
7307.22.00	- Threaded elbows, bends and sleeves	Free	Free			Tonne	
7307.23.00	- Butt welding fittings	Free	Free			Tonne	
7307.29.00	- Other	Free	Free			Tonne	
7307.9	- Other:						
7307.91.00	- Flanges	Free	Free			Tonne	
7307.92.00	- Threaded elbows, bends and sleeves	Free	Free			Tonne	
7307.93.00	- Butt welding fittings	Free	Free			Tonne	
7307.99.00	- Other	Free	Free			Tonne	
73.08	STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 94.06) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGESECTIONS, LOCKGATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL.						
7308.10.00	- Bridges and bridge-sections	10%	15%			Tonne	
7308.20.00	- Towers and lattice masts	15%	15%			Tonne	
7308.30.00	- Doors, windows and their frames and thresholds for doors	15%	15%			Tonne	
7308.40.00	- Equipment for scaffolding, shuttering, propping or pitpropping	15%	15%			Tonne	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>7308.9</b>	- <b>Other</b>						
7308.90.10	--- Angles, profiles perforated, prepared for use in the assembly of metal structure	15%	25%			Tonne	
7308.90.90	--- Other	15%	25%			Tonne	
<b>7309.00.00</b>	<b>Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 L, whether or not lined or heatinsulated, but not fitted with mechanical or thermal equipment.</b>	<b>10%</b>	<b>10%</b>			<b>Tonne</b>	
<b>73.10</b>	<b>TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEATINSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT.</b>						
7310.10.00	- Of a capacity of 50 L or more	10%	10%			No.	
<b>7310.2</b>	- <b>Of a capacity of less than 50 L:</b>						
7310.21.00	--- Cans which are to be closed by soldering or crimping	Free	Free			No.	
<b>7310.29</b>	- <b>Other</b>						
7310.29.10	--- Incomplete or unassembled cans	Free	Free			No.	
7310.29.90	--- Other	Free	Free			No.	
<b>7311.00.00</b>	<b>Containers for compressed or liquefied gas, of iron or steel.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
<b>73.12</b>	<b>STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL, NOT ELECTRICALLY INSULATED.</b>						
7312.10.00	- Stranded wire, ropes and cables	Free	Free			Kg	
7312.90.00	- Other	Free	Free			Kg	
<b>7313.00.00</b>	<b>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.</b>	<b>10%</b>	<b>10%</b>			<b>Kg</b>	
<b>73.14</b>	<b>CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL.</b>						
<b>7314.1</b>	- <b>Woven cloth:</b>						
7314.12.00	--- Endless bands for machinery, of stainless steel	10%	10%			Kg	
7314.14.00	--- Other woven cloth, of stainless steel	10%	10%			Kg	
7314.19.00	--- Other	10%	10%			Kg	
7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum crosssectional dimension of 3 mm or more and having a mesh size of 100 cm² or more	10%	10%			Kg	
<b>7314.3</b>	- <b>Other grill, netting and fencing, welded at the intersection:</b>						
7314.31.00	--- Plated or coated with zinc	10%	10%			Tonne	
7314.39.00	--- Other	10%	10%			Tonne	
<b>7314.4</b>	- <b>Other cloth, grill, netting and fencing:</b>						
7314.41.00	--- Plated or coated with zinc	10%	10%			Tonne	
7314.42.00	--- Coated with plastics	10%	10%			Tonne	
7314.49.00	--- Other	10%	10%			Tonne	
7314.50.00	- Expanded metal	Free	Free			Tonne	
<b>73.15</b>	<b>CHAIN AND PARTS THEREOF, OF IRON OR STEEL.</b>						
<b>7315.1</b>	- <b>Articulated link chain and parts thereof:</b>						
7315.11.00	--- Roller chain	Free	Free			No.	
7315.12.00	--- Other chain	Free	Free			No.	
7315.19.00	--- Parts	Free	Free			No.	
7315.20.00	- Skid chain	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
7315.8	- Other chain:						
7315.81.00	- Studlink	Free	Free			No.	
7315.82.00	- Other, welded link	Free	Free			No.	
7315.89	- Other						
7315.89.10	- Chains for automobiles	Free	Free			No.	
7315.89.90	- Other	Free	Free			No.	
7315.90.00	- Other parts	Free	Free			No.	
7316.00.00	<b>Anchors, grapnels and parts thereof, of iron or steel.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
7317.00.00	<b>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</b>	<b>10%</b>	<b>10%</b>			<b>Kg</b>	
73.18	<b>SCREWS, BOLTS, NUTS, COACHSCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTERPINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL.</b>						
7318.1	- Threaded articles:						
7318.11.00	- Coachscrews	Free	Free			Kg	
7318.12.00	- Other wood screws	Free	Free			Kg	
7318.13.00	- Screw hooks and screw rings	Free	Free			Kg	
7318.14.00	- Selftapping screws	Free	Free			Kg	
7318.15.00	- Other screws and bolts, whether or not with their nuts or washers	Free	Free			Kg	
7318.16.00	- Nuts	Free	Free			Kg	
7318.19.00	- Other	Free	Free			Kg	
7318.2	- Nonthreaded articles:						
7318.21.00	- Spring washers and other lock washers	Free	Free			Kg	
7318.22.00	- Other washers	Free	Free			Kg	
7318.23.00	- Rivets	Free	Free			Kg	
7318.24.00	- Cotters and cotterpins	Free	Free			Kg	
7318.29.00	- Other	Free	Free			Kg	
73.19	<b>SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS AND SIMILAR ARTICLES, FOR USE IN THE HAND, OF IRON OR STEEL; SAFETY PINS AND OTHER PINS OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>						
7319.40.00	- Safety pins and other pins	Free	Free			No.	
7319.90.00	- Other	Free	Free			No.	
73.20	<b>SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL.</b>						
7320.10.00	- Leafsprings and leaves therefor	Free	Free			No.	
7320.20.00	- Helical springs	Free	Free			No.	
7320.90.00	- Other	Free	Free			No.	
73.21	<b>STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIER, GASRINGS, PLATE WARMERS AND SIMILAR NONELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL.</b>						
7321.1	- Cooking appliances and plate warmers:						
7321.11.00	- For gas fuel or for both gas and other fuels	Free	Free			No.	
7321.12.00	- For liquid fuel	Free	Free			No.	
7321.19.00	- Other, including appliances for solid fuel	Free	Free			No.	
7321.8	- Other appliances:						
7321.81.00	- For gas fuel or both gas and other fuels	Free	Free			No.	
7321.82.00	- For liquid fuel	Free	Free			No.	
7321.89.00	- Other, including appliances for solid fuel	Free	Free			No.	
7321.90.00	- Parts	Free	Free			No.	



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
73.22	<b>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 MOTORDRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF IRON OR STEEL.</b>						
7322.1	- Radiators and parts thereof:						
7322.11.00	- Of cast iron	Free	Free			No.	
7322.19.00	- Other	Free	Free			No.	
7322.90.00	- Other	Free	Free			No.	
73.23	<b>TABLE, KITCHEN OR OTHER HOUSE HOLD 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.</b>						
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	10%	10%			No.	
7323.9	- Other:						
7323.91.00	- Of cast iron, not enamelled	10%	10%			No.	
7323.92.00	- Of cast iron, enamelled	10%	10%			No.	
7323.93.00	- Of stainless steel	10%	10%			No.	
7323.94.00	- Of iron (other than cast iron) or steel, enamelled	10%	10%			No.	
7323.99	- Other:						
7323.99.10	--- Handles, knobs and similar articles for tableware and kitchenware	Free	Free			No.	
7323.99.90	--- Other	10%	10%			No.	
73.24	<b>SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL.</b>						
7324.10.00	- Sinks and washbasins, of stainless steel	Free	Free			No.	
7324.2	- Baths:						
7324.21.00	- Of cast iron, whether or not enamelled	Free	Free			No.	
7324.29.00	- Other	Free	Free			No.	
7324.90.00	- Other, including parts	Free	Free			No.	
73.25	<b>OTHER CAST ARTICLES OF IRON OR STEEL.</b>						
7325.10.00	- Of nonmalleable cast iron	Free	Free			Kg	
7325.9	- Other:						
7325.91.00	- Grinding balls similar articles for mills	Free	Free			Kg	
7325.99.00	- Other	Free	Free			Kg	
73.26	<b>OTHER ARTICLES OF IRON OR STEEL.</b>						
7326.1	- Forged or stamped, but not further worked:						
7326.11.00	- Grinding balls and similar articles for mills	Free	Free			Kg	
7326.19.00	- Other	Free	Free			Kg	
7326.20.00	- Articles of iron or steel wire	10%	Free			No.	
7326.20.10	--- Mattress Inner Spring		Free			No.	
7326.20.90	--- Other	10%	Free			No.	

**CHAPTER 74**  
**COPPER AND ARTICLES THEREOF**

**Notes.**

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

**(a) Refined Copper**

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

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

TABLE - Other elements

Element	Limiting content % by weight
Ag Silver	0.25
As Arsenic	0.5
Cd Cadmium	1.3
Cr Chromium	1.4
Mg Magnesium	0.8
Pb Lead	1.5
S Sulphur	0.7
Sn Tin	0.8
Te Tellurium	0.8
Zn Zinc	1
Zr Zirconium	0.3
Other elements *, each	0.3

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

**(b) Copper alloys**

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

- (i) the content by weight of at least one of the other elements shall be 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 a additive in the manufacture of other alloys or as deoxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.53.

**Subheading Note**

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

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

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

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

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

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

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

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

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

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
7401.00.00	Copper mattes; Cement copper (precipitated copper).	Free	Free			Tonne	
7402.00.00	Unrefined copper; copper anodes for electrolytic refining.	Free	Free			Tonne	
74.03	REFINED COPPER AND COPPER ALLOYS, UNWROUGHT.						
7403.1	- Refined copper:						
7403.11.00	- Cathodes and sections of cathodes	Free	Free			Tonne	
7403.12.00	- Wirebars	Free	Free			Tonne	
7403.13.00	- Billets	Free	Free			Tonne	
7403.19.00	- Other	Free	Free			Tonne	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>7403.2</b>	<b>Copper alloys:</b>						
7403.21.00	Copperzinc base alloys (brass)	Free	Free			Tonne	
7403.22.00	Coppertin base alloys (bronze)	Free	Free			Tonne	
7403.29.00	Other copper alloys (other than master alloys of heading 74.05)	Free	Free			Tonne	
<b>7404.00.00</b>	<b>Copper waste and scrap.</b>	<b>Free</b>	<b>Free</b>			<b>Tonne</b>	
<b>7405.00.00</b>	<b>Master alloys of copper.</b>	<b>Free</b>	<b>Free</b>			<b>Tonne</b>	
<b>74.06</b>	<b>COPPER POWDERS AND FLAKES.</b>						
7406.10.00	Powders of nonlamellar structure	Free	Free			Kg	
7406.20.00	Powders of lamellar structure; flakes	Free	Free			Kg	
<b>74.07</b>	<b>COPPER BARS, RODS AND PROFILES.</b>						
7407.10.00	Of refined copper	Free	Free			Tonne	
<b>7407.2</b>	<b>Of copper alloys:</b>						
7407.21.00	Of copperzinc base alloys (brass)	Free	Free			Tonne	
7407.29.00	Other	Free	Free			Tonne	
<b>74.08</b>	<b>COPPER WIRE.</b>						
<b>7408.1</b>	<b>Of refined copper:</b>						
7408.11.00	Of which the maximum crosssectional dimension exceeds 6 mm	Free	Free			Tonne	
7408.19.00	Other	Free	Free			Tonne	
<b>7408.2</b>	<b>Of copper alloys:</b>						
7408.21.00	Of copperzinc base alloys (brass)	Free	Free			Tonne	
7408.22.00	Of coppernickel base alloys (cupronickel) or coppernickelzinc base alloys (nickel silver)	Free	Free			Tonne	
7408.29.00	Other	Free	Free			Tonne	
<b>74.09</b>	<b>COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.15 MM.</b>						
<b>7409.1</b>	<b>Of refined copper:</b>						
7409.11.00	In coils	Free	Free			Tonne	
7409.19.00	Other	Free	Free			Tonne	
<b>7409.2</b>	<b>Of copperzinc base alloys (brass):</b>						
7409.21.00	In coils	Free	Free			Tonne	
7409.29.00	Other	Free	Free			Tonne	
<b>7409.3</b>	<b>Of coppertin base alloys (bronze):</b>						
7409.31.00	In coils	Free	Free			Tonne	
7409.39.00	Other	Free	Free			Tonne	
7409.40.00	Of coppernickel base alloys (cupronickel) or coppernickelzinc base alloys (nickel silver)	Free	Free			Tonne	
7409.90.00	Of other copper alloys	Free	Free			Tonne	
<b>74.10</b>	<b>COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.15MM.</b>						
<b>7410.1</b>	<b>Not backed:</b>						
7410.11.00	Of refined copper	Free	Free			Kg	
7410.12.00	Of copper alloys	Free	Free			Kg	
<b>7410.2</b>	<b>Backed:</b>						
7410.21.00	Of refined copper	Free	Free			Kg	
7410.22.00	Of copper alloys	Free	Free			Kg	
<b>74.11</b>	<b>COPPER TUBES AND PIPES.</b>						
7411.10.00	Of refined copper	Free	Free			Kg	
<b>7411.2</b>	<b>Of copper alloys:</b>						
7411.21.00	Of copperzinc base alloys (brass)	Free	Free			Kg	
7411.22.00	Of coppernickel base alloys (cupronickel) or coppernickelzinc base alloys (nickel silver)	Free	Free			Tonne	
7411.29.00	Other	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>74.12</b>	<b>COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).</b>						
7412.10.00	- Of refined copper	Free	Free			Kg	
7412.20.00	- Of copper alloys	Free	Free			Kg	
<b>7413.00.00</b>	<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
[74.14]							
<b>74.15</b>	<b>NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF HEADING 83.05) AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTERPINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER.</b>						
7415.10.00	- Nails and tacks, drawing pins, staples and similar articles	Free	Free			Kg	
<b>7415.2</b>	<b>Other articles, not threaded:</b>						
7415.21.00	- Washers (including spring washers)	Free	Free			Kg	
7415.29.00	- Other	Free	Free			Kg	
<b>7415.3</b>	<b>Other threaded articles:</b>						
7415.33.00	- Screws; bolts and nuts	Free	Free			Kg	
7415.39.00	- Other	Free	Free			Kg	
[74.16]							
[74.17]							
<b>74.18</b>	<b>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.</b>						
7418.10.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	15%	15%			No.	
7418.20.00	- Sanitary ware and parts thereof	Free	Free			No.	
<b>74.19</b>	<b>OTHER ARTICLES OF COPPER.</b>						
7419.20.00	- Cast, moulded, stamped or forged, but not further worked	Free	Free			No.	
<b>7419.8</b>	<b>Other</b>						
7419.80.10	--- Reservoirs, tanks, vats and similar containers	Free	Free			No.	
7419.80.20	--- Containers for compressed or liquefied gas	Free	Free			No.	
7419.80.30	--- Electroplating anodes	Free	Free			No.	
7419.80.90	--- Other	Free	Free			No.	

**CHAPTER 75**  
**NICKEL AND ARTICLES THEREOF**

**Subheading Notes.**

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

**(a) Nickel, not alloyed**

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

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

TABLE - Other elements

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

**(b) Nickel alloys**

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

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

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>75.01</b>	<b>NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY.</b>						
7501.10.00	- Nickel mattes	Free	Free			Tonne	
7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	Free	Free			Tonne	
<b>75.02</b>	<b>UNWROUGHT NICKEL.</b>						
7502.10.00	- Nickel, not alloyed	Free	Free			Tonne	
7502.20.00	- Nickel alloys	Free	Free			Tonne	
<b>7503.00.00</b>	<b>Nickel waste and scrap.</b>	<b>Free</b>	<b>Free</b>			<b>Tonne</b>	
<b>7504.00.00</b>	<b>Nickel powders and flakes.</b>	<b>Free</b>	<b>Free</b>			<b>Tonne</b>	
<b>75.05</b>	<b>NICKEL BARS, RODS, PROFILES AND WIRE.</b>						
<b>7505.1</b>	<b>Bars, rods and profiles:</b>						
7505.11.00	- Of nickel, not alloyed	Free	Free			Tonne	
7505.12.00	- Of nickel alloys	Free	Free			Tonne	
<b>7505.2</b>	<b>Wire:</b>						
7505.21.00	- Of nickel, not alloyed	Free	Free			Kg	
7505.22.00	- Of nickel alloys	Free	Free			Kg	
<b>75.06</b>	<b>NICKEL PLATES, SHEETS, STRIP AND FOIL.</b>						
7506.10.00	- Of nickel, not alloyed	Free	Free			Kg	
7506.20.00	- Of nickel alloys	Free	Free			Kg	
<b>75.07</b>	<b>NICKEL TUBES, PIPES AND TUBE OR PIPE FITTING (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).</b>						
<b>7507.1</b>	<b>Tubes and pipes:</b>						
7507.11.00	- Of nickel, not alloyed	Free	Free			Kg	
7507.12.00	- Of nickel alloys	Free	Free			Kg	
7507.20.00	- Tube or pipe fittings	Free	Free			Kg	
<b>75.08</b>	<b>OTHER ARTICLES OF NICKEL.</b>						
7508.10.00	- Cloth, grill and netting, of nickel wire	Free	Free			Kg	
7508.90.00	- Other	10%	10%			No	

**CHAPTER 76**  
**ALUMINIUM AND ARTICLES THEREOF**

**Subheading Notes.**

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

**(a) Aluminium, not alloyed**

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

TABLE - Other elements	
Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements <sup>(1)</sup> , each	0.1 <sup>(2)</sup>
(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.	
(2) Copper is permitted in a proportion greater than 0.1 % but not more than 0.2 %, provided that neither the chromium nor manganese content exceeds 0.05 %.	

**(b) Aluminium alloys**

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

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

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>76.01</b>	<b>UNWROUGHT ALUMINIUM.</b>						
7601.10.00	- Aluminium, not alloyed	Free	Free			Tonne	
7601.20.00	- Aluminium alloys	Free	Free			Tonne	
<b>7602.00.00</b>	<b>Aluminium waste and scrap</b>	<b>Free</b>	<b>Free</b>			<b>Tonne</b>	
<b>76.03</b>	<b>ALUMINIUM POWDERS AND FLAKES</b>						
7603.10.00	- Powders of nonlamellar structure	Free	Free			Tonne	
7603.20.00	- Powders of lamellar structure; flakes	Free	Free			Kg	
<b>76.04</b>	<b>ALUMINIUM BARS, RODS AND PROFILES.</b>						
7604.10.00	- Of aluminium, not alloyed	Free	Free			Kg	
<b>7604.2</b>	<b>Of aluminium alloys:</b>						
7604.21.00	- Hollows profiles	Free	Free			Kg	
7604.29.00	- Other	Free	Free			Kg	
<b>76.05</b>	<b>ALUMINIUM WIRE.</b>						
<b>7605.1</b>	<b>Of aluminium, not alloyed:</b>						
7605.11.00	- Of which the maximum crosssectional dimension exceeds 7mm	Free	Free			Kg	
7605.19.00	- Other	Free	Free			Kg	
<b>7605.2</b>	<b>Of aluminium alloys:</b>						
7605.21.00	- Of which the maximum crosssectional dimension exceeds 7mm	Free	Free			Kg	
7605.29.00	- Other	Free	Free			Kg	
<b>76.06</b>	<b>ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 MM.</b>						
<b>7606.1</b>	<b>Rectangular (including square):</b>						
7606.11.00	- Of aluminium, not alloyed	Free	Free			Kg	
7606.12.00	- Of aluminium alloys	Free	Free			Kg	
<b>7606.9</b>	<b>Other:</b>						
7606.91.00	- Of aluminium, not alloyed	Free	Free			Kg	
7606.92.00	- Of aluminium alloys	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
76.07	ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 MM.						
7607.1	- Not backed:						
7607.11.00	- Rolled but not further worked	Free	Free			Kg	
7607.19.00	- Other	Free	Free			Kg	
7607.20.00	- Backed	Free	Free			Kg	
76.08	ALUMINIUM TUBES AND PIPES.						
7608.10.00	- Of aluminium, not alloyed	Free	Free			Kg	
7608.20.00	- Of aluminium alloys	Free	Free			Kg	
7609.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	Free	Free			Kg	
76.10	ALUMINIUM STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF OF HEADING 94.06) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGESECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES.						
7610.10.00	- Doors, windows and their frames and thresholds for doors	10%	10%			No.	
7610.9	- Other						
7610.90.10	--- Angles, profiles, perforated, prepared for use in the assembly of metal structure	10%	10%			Kg	
7610.90.90	--- Other	10%	10%			No.	
7611.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 L, whether or not lined or heatinsulated, but not fitted with mechanical or thermal equipment.	10%	10%			No.	
76.12	ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OR A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEATINSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT.						
7612.10.00	- Collapsible tubular containers	Free	Free			No.	
7612.9	- Other						
7612.90.10	--- Incomplete or unassembled cans	Free	Free			Kg	
7612.90.90	--- Other	Free	Free			No.	
7613.00.00	Aluminium containers for compressed or liquefied gas.	Free	Free			No.	
76.14	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED.						
7614.10.00	- With steel core	Free	Free			Kg	
7614.90.00	- Other	Free	Free			Kg	
76.15	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM.						
7615.10.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	10%	10%			No.	
7615.20.00	- Sanitary ware and parts thereof	Free	Free			No	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>76.16</b>	<b>OTHER ARTICLES OF ALUMINIUM.</b>						
7616.10.00	- Nails, tacks, staples, (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	Free	Free			No.	
<b>7616.9</b>	- <b>Other:</b>						
7616.91.00	- Cloth, grill, netting and fencing, of aluminium wire	Free	Free			No.	
7616.99.00	- Other	Free	Free			No.	



**CHAPTER 78**  
**LEAD AND ARTICLES THEREOF**

**Subheading Note.**

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

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

TABLE - Other elements

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>78.01</b>	<b>UNWROUGHT LEAD.</b>						
7801.10.00	- Refined lead	Free	Free			Tonne	
<b>7801.9</b>	<b>Other:</b>						
7801.91.00	- Containing by weight antimony as the principal other element	Free	Free			Tonne	
7801.99.00	- Other	Free	Free			Tonne	
<b>7802.00.00</b>	<b>Lead waste and scrap.</b>	<b>Free</b>	<b>Free</b>			<b>Tonne</b>	
<b>[78.03]</b>							
<b>78.04</b>	<b>LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES.</b>						
<b>7804.1</b>	<b>Plates, sheets, strip and foil:</b>						
7804.11.00	- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2mm	Free	Free			Kg	
7804.19.00	- Other	Free	Free			Kg	
7804.20.00	- Powders and flakes	Free	Free			Kg	
<b>[78.05]</b>							
<b>78.06</b>	<b>OTHER ARTICLES OF LEAD.</b>						
7806.00.10	--- Collapsible tubes	Free	Free			No.	
7806.00.20	--- Vats, reservoirs, drums and similar containers	10%	10%			No.	
7806.00.30	--- Lead weights for fishing nets	Free	Free			No.	
7806.00.90	--- Other	10%	10%			No.	

**CHAPTER 79**  
**ZINC AND ARTICLES THEREOF**

**Subheading Note.**

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

- (a) Zinc, not alloyed  
Metal containing by weight at least 97.5% of zinc.
- (b) Zinc alloys  
Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.
- (c) Zinc Dust  
Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>79.01</b>	<b>UNWROUGHT ZINC.</b>						
<b>7901.1</b>	<b>- Zinc, not alloyed:</b>						
7901.11.00	- Containing by weight 99.99% or more of zinc	Free	Free			Tonne	
7901.12.00	- Containing by weight less than 99.99% of zinc	Free	Free			Tonne	
7901.20.00	- Zinc alloys	Free	Free			Tonne	
<b>7902.00.00</b>	<b>Zinc waste and scrap.</b>	<b>Free</b>	<b>Free</b>			<b>Tonne</b>	
<b>79.03</b>	<b>ZINC DUST, POWDERS AND FLAKES .</b>						
7903.10.00	- Zinc dust	Free	Free			Kg	
7903.90.00	- Other	Free	Free			Kg	
<b>7904.00.00</b>	<b>Zinc bars, rods, profiles and wire.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>7905.00.00</b>	<b>Zinc plates, sheets, strip and foil.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>[79.06]</b>							
<b>7907.00.00</b>	<b>Other articles of zinc.</b>	<b>10%</b>	<b>10%</b>			<b>No.</b>	

**CHAPTER 80**  
**TIN AND ARTICLES THEREOF**

**Subheading Note.**

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

- (a) Tin, not alloyed  
Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE - Other elements

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

- (b) Tin alloys  
Metallic substances in which tin predominates by weight over each of the other elements, provided that:
- (i) the total content by weight of such other elements exceeds 1 %; or
  - (ii) the content by weight of either bismuth or copper shall be equal to or greater than the limit specified in the foregoing table.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>80.01</b>	<b>UNWROUGHT TIN.</b>						
8001.10.00	- Tin, not alloyed	Free	Free			Tonne	
8001.20.00	- Tin alloys	Free	Free			Tonne	
<b>8002.00.00</b>	<b>Tin waste and scrap.</b>	<b>Free</b>	<b>Free</b>			<b>Tonne</b>	
<b>8003.00.00</b>	<b>Tin bars, rods, profiles and wire.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
[80.04]							
[80.05]							
[80.06]							
<b>80.07</b>	<b>OTHER ARTICLES OF TIN .</b>						
8007.00.10	--- Vats , reservoirs, drums and other containers	10%	10%			No.	
8007.00.20	--- Collapsible tubes	Free	Free			No.	
8007.00.30	--- Household articles	10%	10%			No.	
8007.00.40	--- Electroplating anodes and other articles of industrial use	Free	Free			No.	
8007.00.90	--- Other	10%	10%			No.	

**CHAPTER 81**  
**OTHER BASE METALS; CERMETS; ARTICLES THEREOF**

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>81.01</b>	<b>TUNGSTEN (WOLFRAM) AND ARTICLES THERE OF, INCLUDING WASTE AND SCRAP.</b>						
8101.10.00	- Powders	Free	Free			Kg	
<b>8101.9</b>	<b>Other:</b>						
8101.94.00	- Unwrought tungsten, including bars and rods obtained simply by sintering	Free	Free			Kg	
8101.96.00	- Wire	Free	Free			Kg	
8101.97.00	- Waste and scrap	Free	Free			Kg	
8101.99.00	- Other	Free	Free			Kg	
<b>81.02</b>	<b>MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.</b>						
8102.10.00	- Powders	Free	Free			Kg	
<b>8102.9</b>	<b>Other:</b>						
8102.94.00	- Unwrought molybdenum, including bars and rods obtained simply by sintering	Free	Free			Kg	
8102.95.00	- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	Free	Free			Kg	
8102.96.00	- Wire	Free	Free			Kg	
8102.97.00	- Waste and scrap	Free	Free			Kg	
8102.99.00	- Other	Free	Free			Kg	
<b>81.03</b>	<b>TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.</b>						
8103.20.00	- Unwrought tantalum including bars and rods obtained simply by sintering; powders	Free	Free			Kg	
8103.30.00	- Waste and scrap	Free	Free			Kg	
<b>8103.9</b>	<b>Other</b>						
8103.91.00	- Crucibles	Free	Free			Kg	
8103.99.00	- Other	Free	Free			Kg	
<b>81.04</b>	<b>MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.</b>						
<b>8104.1</b>	<b>Unwrought magnesium:</b>						
8104.11.00	- Containing at least 99.8% by weight of magnesium	Free	Free			Kg	
8104.19.00	- Other	Free	Free			Kg	
8104.30.00	- Rasplings, turnings and granules, graded according to size; powders	Free	Free			Kg	
8104.90.00	- Other	Free	Free			Kg	
<b>81.05</b>	<b>COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.</b>						
8105.20.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	Free	Free			Kg	
8105.30.00	- Waste and scrap	Free	Free			Kg	
8105.90.00	- Other	Free	Free			Kg	
<b>81.06</b>	<b>BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.</b>						
8106.10.00	- Containing more than 99.99% of bismuth, by weight	Free	Free			Kg	
8106.90.00	- Other	Free	Free			Kg	
<b>81.08</b>	<b>TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.</b>						
8108.20.00	- Unwrought titanium; powders	Free	Free			Kg	
8108.30.00	- Waste and scrap	Free	Free			Kg	
8108.90.00	- Other	Free	Free			Kg	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>81.09</b>	<b>ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.</b>						
<b>8109.2</b>	<b>Unwrought zirconium; powders:</b>						
8109.21.00	Containing less than 1 part hafnium to 500 parts zirconium by weight	Free	Free			Kg	
9109.29.00	Other	Free	Free			Kg	
<b>8109.3</b>	<b>Waste and scrap:</b>						
8109.31.00	Containing less than 1 part hafnium to 500 parts zirconium by weight	Free	Free			Kg	
8109.39.00	Other	Free	Free			Kg	
<b>8109.9</b>	<b>Other</b>	Free	Free			Kg	
8109.91.00	Containing less than 1 part hafnium to 500 parts zirconium by weight	Free	Free			Kg	
8109.99.00	Other	Free	Free			Kg	
<b>81.10</b>	<b>ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.</b>						
8110.10.00	Unwrought antimony; powders	Free	Free			Kg	
8110.20.00	Waste and scrap	Free	Free			Kg	
8110.90.00	Other	Free	Free			Kg	
<b>8111.00.00</b>	<b>Manganese and articles thereof, including waste and scrap.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	
<b>81.12</b>	<b>BERYLLIUM, CHROMIUM, HAFNIUM, RHENIUM, THALLIUM, CADMIUM, GERMANIUM, VANADIUM, GALLIUM, INDIUM AND NIOBIUM (COLUMBIUM), ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP.</b>						
<b>8112.1</b>	<b>Beryllium:</b>						
8112.12.00	Unwrought; powders	Free	Free			Kg	
8112.13.00	Waste and scrap	Free	Free			Kg	
8112.19.00	Other	Free	Free			Kg	
<b>8112.2</b>	<b>Chromium:</b>						
8112.21.00	Unwrought; powders	Free	Free			Kg	
8112.22.00	Waste and scrap	Free	Free			Kg	
8112.29.00	Other	Free	Free			Kg	
<b>8112.3</b>	<b>Hafnium</b>						
8112.31.00	Unwrought; waste and scrap; powders	Free	Free			Kg	
8112.39.00	Other	Free	Free			Kg	
<b>8112.4</b>	<b>Rhenium:</b>						
8112.41.00	Unwrought; waste and scrap; powders	Free	Free			Kg	
8112.49.00	Other	Free	Free			Kg	
<b>8112.5</b>	<b>Thallium:</b>						
8112.51.00	Unwrought; powders	Free	Free			Kg	
8112.52.00	Waste and scrap	Free	Free			Kg	
8112.59.00	Other	Free	Free			Kg	
<b>8112.6</b>	<b>Cadmium</b>						
8112.61.00	Waste and scrap	Free	Free			Kg	
8112.69.00	Other	Free	Free			Kg	
<b>8112.9</b>	<b>Other:</b>						
8112.92.00	Unwrought; waste and scrap; powders	Free	Free			Kg	
8112.99.00	Other	Free	Free			Kg	
<b>8113.00.00</b>	<b>Cermets and articles thereof, including waste and scrap.</b>	<b>Free</b>	<b>Free</b>			<b>Kg</b>	

**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 cover 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 stone (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
- (d) Abrasive material 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 article 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 at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>82.01</b>	<b>HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES; AXES, BILL HOOKS AND SIMILAR HEWING TOOLS; SECATEURS OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY.</b>						
8201.10.00	- Spades and shovels	Free	Free			No.	
8201.30.00	- Mattocks, picks, hoes and rakes	Free	Free			No.	
8201.40.00	- Axes, bill hooks and similar hewing tools	Free	Free			No.	
8201.50.00	- Secateurs and similar onehanded pruners and shears (including poultry shears)	Free	Free			No.	
8201.60.00	- Hedge shears, twohanded pruning shears and similar twohanded shears	Free	Free			No.	
8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	Free	Free			No.	
<b>82.02</b>	<b>HANDSAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES).</b>						
8202.10.00	- Hand saws	Free	Free			No.	
8202.20.00	- Band saw blades	Free	Free			No.	
<b>8202.3</b>	<b>- Circular saw blades (including slitting or slotting saw blades):</b>						
8202.31.00	- With working part of steel	Free	Free			No.	
8202.39.00	- Other, including parts	Free	Free			No.	
8202.40.00	- Chain saw blades	Free	Free			No.	
<b>8202.9</b>	<b>- Other saw blades:</b>						
8202.91.00	- Straight saw blades, for working metal	Free	Free			No.	
8202.99.00	- Other	Free	Free			No.	
<b>82.03</b>	<b>FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPECUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS.</b>						
8203.10.00	- Files, rasps and similar tools	Free	Free			No.	
8203.20.00	- Pliers (including cutting pliers), pincers tweezers and similar tools	Free	Free			No.	
8203.30.00	- Metal cutting shears and similar tools	Free	Free			No.	
8203.40.00	- Pipecutters, bolt croppers, perforating punches and similar tools	Free	Free			No.	
<b>82.04</b>	<b>HANDOPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES.</b>						
<b>8204.1</b>	<b>- Handoperated spanners and wrenches</b>						
8204.11.00	- Nonadjustable	Free	Free			No.	
8204.12.00	- Adjustable	Free	Free			No.	
8204.20.00	- Interchangeable spanner sockets, with or without handles	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>82.05</b>	<b>HAND TOOLS (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOW LAMPS; VICES, CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF, MACHINETOOLS OR WATERJET CUTTING MACHINES; ANVILS; PORTABLE FORGES; HAND OR PEDALOPERATED GRINDING WHEELS WITH FRAMEWORKS.</b>						
8205.10.00	- Drilling, threading or tapping tools	Free	Free			No.	
8205.20.00	- Hammers and sledge hammers	Free	Free			No.	
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	Free	Free			No.	
8205.40.00	- Screwdrivers	Free	Free			No.	
<b>8205.5</b>	<b>Other hand tools (including glaziers' diamonds)</b>						
8205.51.00	- Household tools	Free	Free			No.	
8205.59.00	- Other	Free	Free			No.	
8205.60.00	- Blow lamps	Free	Free			No.	
8205.70.00	- Vices, clamps and the like	Free	Free			No.	
8205.90.00	- Other, including sets of articles of two or more subheadings of this heading	Free	Free			No.	
<b>8206.00.00</b>	<b>Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
<b>82.07</b>	<b>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.</b>						
<b>8207.1</b>	<b>Rockdrilling or earth boring tools:</b>						
8207.13.00	- With working part of cermets	Free	Free			No.	
8207.19.00	- Other, including parts	Free	Free			No.	
8207.20.00	- Dies for drawing or extruding metal	Free	Free			No.	
8207.30.00	- Tools for pressing, stamping or punching	Free	Free			No.	
8207.40.00	- Tools for tapping or threading	Free	Free			No.	
8207.50.00	- Tools for drilling, other than for rock drilling	Free	Free			No.	
8207.60.00	- Tools for boring or broaching	Free	Free			No.	
8207.70.00	- Tools for milling	Free	Free			No.	
8207.80.00	- Tools for turning	Free	Free			No.	
8207.90.00	- Other interchange able tools	Free	Free			No.	
<b>82.08</b>	<b>KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES.</b>						
8208.10.00	- For metal working	Free	Free			No.	
8208.20.00	- For wood working	Free	Free			No.	
8208.30.00	- For kitchen appliances or for machines used by the food industry	Free	Free			No.	
8208.40.00	- For agricultural, horticultural or forestry machines	Free	Free			No.	
8208.90.00	- Other	Free	Free			No.	
<b>8209.00.00</b>	<b>Plates, sticks, tips and the like for tools, unmounted, of cermets.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
<b>82.10</b>	<b>HAND-OPEARATED MECHANICAL APPLIANCES, WEIGHING 10 KG OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK.</b>						
8210.00.10	--- Coffee grinders having grinding capacity exceeding 1 kilogram	Free	Free			No.	
8210.00.20	--- Spices and other multipurpose grinders	Free	Free			No.	
8210.00.90	--- Other	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>82.11</b>	<b>KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING 82.08, AND BLADES THEREFOR.</b>						
8211.10.00	- Sets of assorted articles	Free	Free			No.	
<b>8211.9</b>	<b>Other:</b>						
8211.91.00	- Table knives having fixed blades	Free	Free			No.	
8211.92.00	- Other knives having fixed blades	Free	Free			No.	
<b>8211.93</b>	<b>Knives having other than fixed blades</b>						
8211.93.10	--- Knives, of spring type opening	30%	30%			No.	Banned
8211.93.90	--- Other	Free	Free			No.	
8211.94.00	- Blades	Free	Free			No.	
8211.95.00	- Handles of base metal	Free	Free			No.	
<b>82.12</b>	<b>RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS).</b>						
8212.10.00	- Razors	Free	Free			No	
8212.20.00	- Safety razor blades, including razor blade blanks in strips	Free	Free			No	
8212.90.00	- Other parts	Free	Free			No.	
<b>8213.00.00</b>	<b>Scissors, tailors' shears and similar shears, and blades therefor.</b>	<b>Free</b>	<b>Free</b>			<b>No</b>	
<b>82.14</b>	<b>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).</b>						
8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	Free	Free			No.	
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	Free	Free			No.	
8214.90.00	- Other	Free	Free			No	
<b>82.15</b>	<b>SPOONS, FORKS, LADLES, SKIMMERS, CAKESERVERS, FISHKNIVES, BUTTERKNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE.</b>						
8215.10.00	- Sets of assorted articles containing at least one article plated with precious metal	Free	Free			No.	
8215.20.00	- Other sets of assorted articles	Free	Free			No	
<b>8215.9</b>	<b>Other:</b>						
8215.91.00	- Plated with precious metal	Free	Free			No	
8215.99.00	- Other	Free	Free			No	



**CHAPTER 83**  
**MISCELLANEOUS ARTICLES OF BASE METAL**

**Notes.**

<sup>1</sup> 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.

<sup>2</sup> 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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>83.01</b>	<b>PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL.</b>						
8301.10.00	- Padlocks	Free	Free			No.	
8301.20.00	- Locks of a kind used for motor vehicles	Free	Free			No.	
8301.30.00	- Locks of a kind used for furniture	Free	Free			No.	
8301.40.00	- Other locks	Free	Free			No.	
8301.50.00	- Clasps and frames with clasps, incorporating locks	Free	Free			No.	
8301.60.00	- Parts	Free	Free			No.	
8301.70.00	- Keys presented separately	Free	Free			No.	
<b>83.02</b>	<b>BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE METAL HATRACKS HATPEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTING OF BASE METAL; AUTOMATIC DOOR CLOSERS OF BASE METAL.</b>						
8302.10.00	- Hinges	Free	Free			No.	
8302.20.00	- Castors	Free	Free			No.	
8302.30.00	- Other mountings, fittings and similar articles suitable for motor vehicles	Free	Free			No.	
<b>8302.4</b>	<b>Other mountings, fittings and similar articles:</b>						
8302.41.00	- Suitable for buildings	10%	10%			No.	
8302.42.00	- Other, suitable for furniture	Free	Free			No.	
8302.49.00	- Other	Free	Free			No.	
8302.50.00	- Hatracks, hat pegs, brackets and similar fixtures	10%	10%			No.	
8302.60.00	- Automatic door closers	Free	Free			No.	
<b>8303.00.00</b>	<b>Armoured or reinforced safes, strong boxes and doors and safe deposit lockers for strongrooms, cash or deed boxes and the like, of base metal.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
<b>8304.00.00</b>	<b>Filing cabinets, cardindex cabinets, paper trays, paper rests, pen trays, officestamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.</b>	<b>15%</b>	<b>15%</b>			<b>No.</b>	
<b>83.05</b>	<b>FITTINGS FOR LOOSELEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES OF BASE METAL; STAPLES IN STRIP (FOR EXAMPLE, FOR OFFICES, UPHOLSTERY, PACKAGING), OF BASE METAL.</b>						
8305.10.00	- Fittings for looseleaf binders or files	Free	Free			No.	
8305.20.00	- Staples in strips	Free	Free			No.	
8305.90.00	- Other, including parts	Free	Free			No.	
<b>83.06</b>	<b>BELLS, GONGS AND THE LIKE, NONELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL.</b>						
8306.10.00	- Bells, gongs and the like	15%	15%			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>8306.2</b>	- <b>Statuettes and other ornaments:</b>						
8306.21.00	- Plated with precious metal	15%	15%			No.	
8306.29.00	- Other	15%	15%			No.	
8306.30.00	- Photograph, picture or similar frames; mirrors	15%	15%			No.	
<b>83.07</b>	<b>FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS.</b>						
8307.10.00	- Of iron or steel	Free	Free			No.	
8307.90.00	- Of other base metal	Free	Free			No.	
<b>83.08</b>	<b>CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLECLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING OR CLOTHING ACCESSORIES, FOOTWEAR, JEWELRY, WRISTWATCHES, 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.</b>						
8308.10.00	- Hooks, eyes and eyelets	Free	Free			No.	
8308.20.00	- Tubular or bifurcated rivets	Free	Free			No.	
8308.90.00	- Other, including parts	Free	Free			No.	
<b>83.09</b>	<b>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.</b>						
8309.10.00	- Crown corks	Free	Free			No.	
8309.90.00	- Other	Free	Free			No.	
<b>8310.00.00</b>	<b>Signplates, nameplates, addressplates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.</b>	15%	15%			No.	
<b>83.11</b>	<b>WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR OF METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING.</b>						
8311.10.00	- Coated electrodes of base metal, for electric arcwelding	Free	Free			No.	
8311.20.00	- Cored wire of base metal, for electric arcwelding	Free	Free			No.	
8311.30.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	Free	Free			No.	
8311.90.00	- Other	Free	Free			No.	

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

**Notes.**

1.- This Section does not cover:

- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
- (b) Articles of leather or of composition leather (heading 42.02) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
- (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards 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 style (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;
- (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines of 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 of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17, and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29;
- (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.85 or 85.48.

3.- Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5.- For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

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

**CHAPTER 84**  
**NUCLEAR REACTORS, BOILERS, MACHINERY**  
**AND MECHANICAL APPLIANCES; PARTS THEREOF**

**Notes.**

1.- This Chapter does not cover:

- (a) Millstones, grindstones or other articles of Chapter 68;
- (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
- (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
- (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals Chapters 74 to 76 or 78 to 81);
- (e) Vacuum cleaners of heading 85.08;
- (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;
- (g) Radiators for the articles of Section XVII; or
- (h) Hand-operated mechanical floor sweepers, not motorised (heading 96.09).

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 heading 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

- (A) Heading 84.19 does not, however, cover:
  - (i) Germination plant, incubators or brooders (heading 84.36);
  - (ii) Grain dampening machines (heading 84.37);
  - (iii) Diffusing apparatus for sugar juice extraction (heading 84.38);
  - (iv) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
  - (v) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
- (B) Heading 84.22 does not cover:
  - (i) Sewing machines for closing bags or similar containers (heading 84.52); or
  - (ii) Office machinery of heading 84.72.
- (C) Heading 84.24 does not cover:
  - (i) Ink-jet printing machines (heading 84.43); or
  - (ii) Water-jet cutting machines (heading 84.56).

3.- A machine-tool for working any material which answers to description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 4.61, 84.64 or 84.65 is to be classified in heading 84.56.

4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5.- For the purposes of heading 84.62, a "slitting line" for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A "cut-to-length line" for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear.

- 6.- (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of:
  - (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
  - (ii) Being freely programmed in accordance with the requirements of the user;
  - (iii) Performing arithmetical computations specified by the user; and
  - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:
  - (i) It is of a kind solely or principally used in an automatic data processing system;
  - (ii) It is connectable to the central processing unit either directly or through one or more other units; and
  - (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note (5) (C) above:
  - (i) Printers, copying machines, facsimile machines, whether or not combined;
  - (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus or communication in a wired or wireless network (such as a local or wide area network);
  - (iii) Loudspeakers and microphones;
  - (iv) Television cameras, digital cameras and video camera recorders;
  - (v) Monitors and projectors, not incorporating television reception apparatus.
- (E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

7.- Heading 84.82 applies, *inter alia*, to polished steel bars, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading 73.26.

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

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context 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 ropes or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

9.- For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

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

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

- 11.- (A) Note 12 (a) and (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" 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 pane display" does not cover cathode-ray tube technology.
- (C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:  
(i) the manufacture or repair of masks and reticles;  
(ii) assembling semiconductor devices or electronic integrated circuits;  
(iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

#### Subheading Notes.

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>84.01</b>	<b>NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NONIRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION.</b>						
8401.10.00	- Nuclear reactors	Free	Free			No	P&R
8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	Free	Free			No	P&R
8401.30.00	- Fuel elements (cartridges), nonirradiated	Free	Free			No	P&R
8401.40.00	- Parts of nuclear reactors	Free	Free			No	P&R
<b>84.02</b>	<b>STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPERHEATED WATER BOILERS.</b>						
<b>8402.1</b>	<b>Steam or other vapour generating boilers:</b>						
8402.11.00	- Watertube boilers with a steam production exceeding 45t per hour	Free	Free			No	P&R
8402.12.00	- Watertube boilers with a steam production not exceeding 45t per hour	Free	Free			No	P&R
8402.19.00	- Other vapour generating boilers, including hybrid boilers	Free	Free			No	
8402.20.00	- Superheated water boilers	Free	Free			No	
8402.90.00	- Parts	Free	Free			No	
<b>84.03</b>	<b>CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING 84.02</b>						
8403.10.00	- Boilers	Free	Free			No.	
8403.90.00	- Parts	Free	Free			No	
<b>84.04</b>	<b>AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 84.02 OR 84.03 (FOR EXAMPLE, ECONOMISERS, SUPERHEATERS, SOOT REMOVERS, GAS, RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS.</b>						
8404.10.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	Free	Free			No	
8404.20.00	- Condensers for steam or other vapour power units	Free	Free			No	
8404.90.00	- Parts	Free	Free			No	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>84.05</b>	<b>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.</b>						
8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	Free	Free			No	
8405.90.00	- Parts	Free	Free			No	
<b>84.06</b>	<b>STEAM TURBINES AND OTHER VAPOUR TURBINES.</b>						
8406.10.00	- Turbines for marine propulsion	Free	Free			No.	
<b>8406.8</b>	<b>Other turbines:</b>						
8406.81.00	- Of an output exceeding 40 MW	Free	Free			No.	
8406.82.00	- Of an output not exceeding 40 MW	Free	Free			No.	
8406.90.00	- Parts	Free	Free			No	
<b>84.07</b>	<b>SPARKIGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES.</b>						
8407.10.00	- Aircraft engines	Free	Free			No	P&R
<b>8407.2</b>	<b>Marine propulsion engines:</b>						
8407.21.10	- Outboard motors up to 35 horsepower	Free	Free			No	
8407.21.90	- Outboard motors over 35 horsepower	Free	Free			No	
8407.29.00	- Other	Free	Free			No	
<b>8407.3</b>	<b>Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:</b>						
8407.31.00	- Of a cylinder capacity not exceeding 50cc	Free	Free			No	
8407.32.00	- Of a cylinder capacity exceeding 50cc but not exceeding 250cc	Free	Free			No	
8407.33.00	- Of a cylinder capacity exceeding 250cc but not exceeding 1,000 cc	Free	Free			No	
8407.34.00	- Of a cylinder capacity exceeding 1,000cc	Free	Free			No	
8407.90.00	- Other engines	Free	Free			No	
<b>84.08</b>	<b>COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMIDIESEL ENGINES).</b>						
8408.10.00	- Marine propulsion engines	Free	Free			No	
8408.20.00	- Engines of a kind used for the propulsion of vehicles of Chapter 87	Free	Free			No	
8408.90.00	- Other engines	Free	Free			No	
<b>84.09</b>	<b>PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING 84.07 OR 84.08.</b>						
8409.10.00	- For aircraft engines	Free	Free			No	
<b>8409.9</b>	<b>Other:</b>						
8409.91.10	- Suitable for engines used on vehicles of Chapter 87	Free	Free			No	
8409.91.90	- Suitable for use solely or principally with spark-ignition internal combustion piston engines (except of subheading 8409.91.10)	Free	Free			No	
8409.99.00	- Other	Free	Free			No	
<b>84.10</b>	<b>HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR.</b>						
<b>8410.1</b>	<b>Hydraulic turbines and water wheels</b>						
8410.11.00	- Of a power not exceeding 1,000 kW	Free	Free			No	
8410.12.00	- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	Free	Free			No	
8410.13.00	- Of a power exceeding 10,000 kW	Free	Free			No	
8410.90.00	- Parts, including regulators	Free	Free			No	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>84.11</b>	<b>TURBOJETS, TURBOPROPELLERS AND OTHER GAS TURBINES.AND OTHER GAS TURBINES.</b>						
<b>8411.1</b>	<b>Turbojets:</b>						
8411.11.00	Of a thrust not exceeding 25 kN	Free	Free			No	
8411.12.00	Of a thrust exceeding 25 kN	Free	Free			No	
<b>8411.2</b>	<b>Turbopropellers:</b>						
8411.21.00	Of a power not exceeding 1,100 kW	Free	Free			No	
8411.22.00	Of a power exceeding 1,100 kW	Free	Free			No	
<b>8411.8</b>	<b>Other gas turbines:</b>						
8411.81.00	Of a power not exceeding 5,000 kW	Free	Free			No	
8411.82.00	Of a power exceeding 5,000 kW	Free	Free			No	
<b>8411.9</b>	<b>Parts:</b>						
8411.91.00	Of turbojets or turbo propellers	Free	Free			No	
8411.99.00	Other	Free	Free			No	
<b>84.12</b>	<b>OTHER ENGINES AND MOTORS.</b>						
8412.10.00	Reaction engines other than turbojets	Free	Free			No	
<b>8412.2</b>	<b>Hydraulic power engines and motors:</b>						
8412.21.00	Linear acting (cylinders)	Free	Free			No	
8412.29.00	Other	Free	Free			No	
<b>8412.3</b>	<b>Pneumatic power engines and motors:</b>						
8412.31.00	Linear acting (cylinders)	Free	Free			No	
8412.39.00	Other	Free	Free			No	
8412.80.00	Other	Free	Free			No	
8412.90.00	Parts	Free	Free			No	
<b>84.13</b>	<b>PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS.</b>						
<b>8413.1</b>	<b>Pumps fitted or designed to be fitted with a measuring device:</b>						
8413.11.00	Pumps for dispensing fuel or lubricants, of the type used in fillingstations or in garages	Free	Free			No	
8413.19.00	Other	Free	Free			No	
8413.20.00	Hand pumps, other than those of subheading 8413.11.00 or 8413.19.00	Free	Free			No	
<b>8413.3</b>	<b>Fuel, lubricating or cooling medium pumps for internal combustion piston engines</b>						
8413.30.10	Fuel, lubricating or cooling medium pumps for internal combustion piston engines (other than automotive)	Free	Free			No	
8413.30.20	Pumps for automotive engines	Free	Free			No	
8413.30.90	Other	Free	Free			No	
8413.40.00	Concrete pumps	Free	Free			No	
8413.50.00	Other reciprocating positive displacement pumps	Free	Free			No	
8413.60.00	Other rotary positive displacement pumps	Free	Free			No	
8413.70.00	Other centrifugal pumps	Free	Free			No	
<b>8413.8</b>	<b>Other pumps; liquid elevators:</b>						
8413.81.00	Pumps	Free	Free			No	
8413.82.00	Liquid elevators	Free	Free			No	
<b>8413.9</b>	<b>Parts:</b>						
8413.91.00	Of pumps	Free	Free			No	
8413.92.00	Of liquid elevators	Free	Free			No	
<b>84.14</b>	<b>AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS; GAS-TIGHT BIOLOGICAL SAFETY CABINETS, WHETHER OR NOT FITTED WITH FILTERS.</b>						
8414.10.00	Vacuum pumps	Free	Free			No	
8414.20.00	Hand or foot operated air pumps	Free	Free			No	
8414.30.00	Compressors of a kind used in refrigerating equipment	Free	Free			No	
8414.40.00	Air compressors mounted on a wheeled chassis for towing	Free	Free			No	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>8414.5</b>	<b>Fans:</b>						
8414.51.00	Table, floor, wall, window, ceiling or roof fans, with a selfcontained electric motor of an output not exceeding 125 W	Free	Free			No	
8414.59.00	Other	Free	Free			No	
8414.60.00	Hoods having a maximum horizontal side not exceeding 120 cm	Free	Free			No	
8414.70.00	Gas-tight biological safety cabinets	Free	Free			No	
8414.80.00	Other	Free	Free			No	
8414.90.00	Parts	Free	Free			No	
<b>84.15</b>	<b>AIR CONDITIONING MACHINES, COMPRISING A MOTORDRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED.</b>						
8415.10.00	Of a kind designed to be fixed to a window, wall, ceiling or floor, selfcontained or "splitsystem"	Free	Free			No	
8415.20.00	Of a kind used for persons, in motor vehicles	Free	Free			No	
<b>8415.8</b>	<b>Other:</b>						
8415.81.00	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	Free	Free			No	
8415.82.00	Other, incorporating a refrigerating unit	Free	Free			No	
8415.83.00	Not incorporating a refrigerating unit	Free	Free			No	
8415.90.00	Parts	Free	Free			No	
<b>84.16</b>	<b>FUEL, FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES AND SIMILAR APPLIANCES.</b>						
8416.10.00	Furnace burners for liquid fuel	Free	Free			No	
8416.20.00	Other furnace burners, including combination burners	Free	Free			No	
8416.30.00	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	Free	Free			No	
8416.90.00	Parts	Free	Free			No	
<b>84.17</b>	<b>INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON ELECTRIC.</b>						
8417.10.00	Furnaces and ovens, for the roasting, melting or other heat treatment of ores, pyrites or of metals	Free	Free			No	
8417.20.00	Bakery ovens, including biscuit ovens	Free	Free			No	
8417.80.00	Other	Free	Free			No	
8417.90.00	Parts	Free	Free			No	
<b>84.18</b>	<b>REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING 84.15.</b>						
8418.10.00	Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof	Free	Free			No	
<b>8418.2</b>	<b>Refrigerators, household type:</b>						
8418.21.00	Compression type	Free	Free			No	
8418.29.00	Other	Free	Free			No	
8418.30.00	Freezers of the chest type, not exceeding 800 L capacity	Free	Free			No	
8418.40.00	Freezers of the upright type, not exceeding 900 L capacity	Free	Free			No	
8418.50.00	Other furniture (chests, cabinets, display counters, showcases and like) for storage and display incorporating refrigerating or freezing equipment.	Free	Free			No	
<b>8418.6</b>	<b>Other refrigerating or freezing equipment; heat pumps:</b>						
8418.61.00	Heat pumps other than air conditioning machines of heading 84.15	Free	Free			No	
8418.69.00	Other	Free	Free			No	
<b>8418.9</b>	<b>Parts:</b>						
8418.91.00	Furniture designed to receive refrigerating or freezing equipment	15%	15%			No	
8418.99.00	Other	Free	Free			No	



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>84.19</b>	<b>MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS AND OTHER EQUIPMENT OF HEADING 85.14), FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON ELECTRIC.</b>						
<b>8419.1</b>	<b>- Instantaneous or storage water heaters nonelectrical:</b>						
8419.11.00	- Instantaneous gas water heaters	Free	Free			No	
8419.12.00	- Solar water heaters	Free	Free			No	
8419.19.00	- Other	Free	Free			No	
8419.20.00	- Medical, surgical or laboratory sterilisers	Free	Free			No	
<b>8419.3</b>	<b>- Dryers:</b>						
8419.33.00	- Lyophilisation apparatus, freeze drying units and spray dryers	Free	Free			No	
8419.34.00	- Other, for agricultural products	Free	Free			No	
8419.35.00	- For wood, paper pulp, paper or paperboard	Free	Free			No	
8419.39.00	- Other	Free	Free			No	
8419.40.00	- Distilling or rectifying plant	Free	Free			No	
8419.50.00	- Heat exchange units	Free	Free			No	
8419.60.00	- Machinery for liquefying air or other gases	Free	Free			No	
<b>8419.8</b>	<b>- Other machinery, plant and equipment:</b>						
8419.81.00	- For making hot drinks or for cooking or heating food	Free	Free			No	
8419.89.00	- Other	Free	Free			No	
8419.90.00	- Parts	Free	Free			No	
<b>84.20</b>	<b>CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR.</b>						
8420.10.00	- Calendering or other rolling machines	Free	Free			No	
<b>8420.9</b>	<b>- Parts:</b>						
8420.91.00	- Cylinders	Free	Free			No	
8420.99.00	- Other	Free	Free			No	
<b>84.21</b>	<b>CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES.</b>						
<b>8421.1</b>	<b>- Centrifuges, including centrifugal dryers</b>						
8421.11.00	- Cream separators	Free	Free			No	
8421.12.00	- Clothesdryer	Free	Free			No	
8421.19.00	- Other	Free	Free			No	
<b>8421.2</b>	<b>- Filtering or purifying machinery and apparatus for liquids:</b>						
8421.21.00	- For filtering or purifying water	Free	Free			No	
8421.22.00	- For filtering or purifying beverages other than water	Free	Free			No	
8421.23.00	- Oil or petrol filters for internal other than water	Free	Free			No	
8421.29.00	- Other	Free	Free			No	
<b>8421.3</b>	<b>- Filtering or purifying machinery and apparatus for gases:</b>						
8421.31.00	- Intake air filters for internal combustion engines	Free	Free			No	
8421.32.00	- Catalytic converters or particulate filters, wheter or not combined, for purifying or filtering exhaust gases from internal combustion engines	Free	Free			No	
8421.39.00	- Other	Free	Free			No	
<b>8421.9</b>	<b>- Parts:</b>						
8421.91.00	- Of centrifuges, including centrifugal dryers	Free	Free			No	
8421.99.00	- Other	Free	Free			No	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
84.22	<b>DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY (INCLUDING HEATSHRINK WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES.</b>						
8422.1	- <b>Dish washing machines:</b>						
8422.11.00	- Of the house hold type	Free	Free			No	
8422.19.00	- Other	Free	Free			No	
8422.20.00	- Machinery for cleaning or drying bottles or other containers	Free	Free			No	
8422.30.00	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	Free	Free			No	
8422.40.00	- Other packing or wrapping machinery (including heatshrink wrapping machinery)	Free	Free			No	
8422.90.00	- Parts	Free	Free			No	
84.23	<b>WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5CG OR BETTER), INCLUDING WEIGHT OPERATED COUNTING OR CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS.</b>						
8423.10.00	- Personal weighing machines, including baby scales; household scales	Free	Free			No	
8423.20.00	- Scales for continuous weighing of goods on conveyors	Free	Free			No	
8423.30.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	Free	Free			No	
8423.8	- <b>Other weighing machinery:</b>						
8423.81.00	- Having a maximum weighing capacity not exceeding 30 kg	Free	Free			No	
8423.82.00	- Having a maximum weighing capacity not exceeding 30 kg	Free	Free			No	
8423.89.00	- Other	Free	Free			No	
8423.90.00	- Weighing machine weights of all kinds; parts of weighing machinery	Free	Free			No	
84.24	<b>MECHANICAL APPLIANCES (WHETHER OR NOT HANDOPERATED) 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.</b>						
8424.10.00	- Fire extinguishers, whether or not charged	Free	Free			No.	
8424.20.00	- Spray guns and similar appliances	Free	Free			No.	
8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	Free	Free			No	
8424.4	- <b>Agricultural or horticultural sprayers:</b>						
8424.41.00	- Portable sprayers	Free	Free			No	
8424.49.00	- Other	Free	Free			No	
8424.8	- <b>Other appliances:</b>						
8424.82.00	- Agricultural or horticultural	Free	Free			No	
8424.89.00	- Other	Free	Free			No	
8424.90.00	- Parts	Free	Free			No	
84.25	<b>PULLEY TACKLE AND HOISTS OTHER THAN SKIP HOISTS; WINCHES AND CAPSTANS; JACKS.</b>						
8425.1	- <b>Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:</b>						
8425.11.00	- Powered by electric motor	Free	Free			No	
8425.19.00	- Other	Free	Free			No	
8425.3	- <b>Winches; capstans:</b>						
8425.31.00	- Powered by electric motor	Free	Free			No	
8425.39.00	- Other	Free	Free			No	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>8425.4</b>	- <b>Jacks; hoists of a kind used for raising vehicles:</b>						
8425.41.00	- Builtin jacking systems of a type used in garages	Free	Free			No	
8425.42.00	- Other jacks and hoists, hydraulic	Free	Free			No	
8425.49.00	- Other	Free	Free			No	
<b>84.26</b>	- <b>SHIP'S DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE.</b>						
<b>8426.1</b>	- <b>Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:</b>						
8426.11.00	- Overhead travelling cranes on fixed support	Free	Free			No	
8426.12.00	- Mobile lifting frames on tyres and straddle carriers	Free	Free			No	
8426.19.00	- Other	Free	Free			No	
8426.20.00	- Tower cranes	Free	Free			No	
8426.30.00	- Portal or pedestal jib cranes	Free	Free			No	
<b>8426.4</b>	- <b>Other machinery, selfpropelled:</b>						
8426.41.00	- On tyres	Free	Free			No	
8426.49.00	- Other	Free	Free			No	
<b>8426.9</b>	- <b>Other machinery:</b>						
8426.91.00	- Designed for mounting on road vehicles	Free	Free			No	
8426.99.00	- Other	Free	Free			No	
<b>84.27</b>	- <b>FORKLIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT.</b>						
8427.10.00	- Selfpropelled trucks powered by an electric motor	Free	Free			No	
8427.20.00	- Other self propelled trucks	Free	Free			No	
8427.90.00	- Other trucks	Free	Free			No	
<b>84.28</b>	- <b>OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS).</b>						
8428.10.00	- Lifts and skip hoists	Free	Free			No	
8428.20.00	- Pneumatic elevators and conveyors	Free	Free			No	
<b>8428.3</b>	- <b>Other continuousaction elevators and conveyors, for goods or materials:</b>						
8428.31.00	- Specially designed for underground use	Free	Free			No	
8428.32.00	- Other, bucket type	Free	Free			No	
8428.33.00	- Other, belt type	Free	Free			No	
8428.39.00	- Other	Free	Free			No	
8428.40.00	- Escalators and moving walkways	Free	Free			No	
8428.60.00	- Teleferics, chairlifts, skidraglines; traction mechanisms for funiculars	Free	Free			No	
8428.70.00	- Industrial robots	Free	Free			No	
8428.90.00	- Other machinery	Free	Free			No	
<b>84.29</b>	- <b>SELFPROPELLED BULLDOZERS, ANGLEDZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS.</b>						
<b>8429.1</b>	- <b>Bulldozers and angledozers:</b>						
8429.11.00	- Track laying	Free	Free			No	
8429.19.00	- Other	Free	Free			No	
8429.20.00	- Graders and levellers	Free	Free			No	
8429.30.00	- Scrapers	Free	Free			No	
8429.40.00	- Tamping machines and road rollers	Free	Free			No	
<b>8429.5</b>	- <b>Mechanical shovels, excavators and shovel loaders:</b>						
8429.51.00	- Front-end shovel loaders	Free	Free			No	
8429.52.00	- Machinery with a 360° revolving superstructure	Free	Free			No	
8429.59.00	- Other	Free	Free			No	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>84.30</b>	<b>OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILEDRIVERS AND PILEEXTRACTORS; SNOWPLOUGHS AND SNOWBLOWERS.</b>						
8430.10.00	- Piledrivers and pileextractors	Free	Free			No	
8430.20.00	- Snowploughs and snowblowers	Free	Free			No	
<b>8430.3</b>	<b>Coal or rock cutters and tunnelling machinery:</b>						
8430.31.00	- Selfpropelled	Free	Free			No	
8430.39.00	- Other	Free	Free			No	
<b>8430.4</b>	<b>Other boring or sinking machinery:</b>						
8430.41.00	- Selfpropelled	Free	Free			No	
8430.49.00	- Other	Free	Free			No	
8430.50.00	- Other machinery, selfpropelled	Free	Free			No	
<b>8430.6</b>	<b>Other machinery, not selfpropelled:</b>						
8430.61.00	- Tamping or compacting machinery	Free	Free			No	
8430.69.00	- Other	Free	Free			No	
<b>84.31</b>	<b>PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS 84.25 TO 84.30</b>						
8431.10.00	- Of machinery of heading 84.25	Free	Free			No	
8431.20.00	- Of machinery of heading 84.27	Free	Free			No	
<b>8431.3</b>	<b>Of machinery of heading 84.28:</b>						
8431.31.00	- Of lifts, skip hoists or escalators	Free	Free			No	
8431.39.00	- Other	Free	Free			No	
<b>8431.4</b>	<b>Of machinery of heading 84.26, 84.29 or 84.30:</b>						
8431.41.00	- Buckets, shovels, grabs and grips	Free	Free			No	
8431.42.00	- Bulldozer or angledozer blades	Free	Free			No	
8431.43.00	- Parts for boring or sinking machinery of subheading 8430.41.00 or 8430.49.00	Free	Free			No	
8431.49.00	- Other	Free	Free			No	
<b>84.32</b>	<b>AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTSGROUND ROLLERS.</b>						
8432.10.00	- Ploughs	Free	Free			No	
<b>8432.2</b>	<b>Harrows, scarifiers, cultivators, weeders and hoes:</b>						
8432.21.00	- Disc harrows	Free	Free			No	
8432.29.00	- Other	Free	Free			No	
<b>8432.3</b>	<b>Seeders, planters and transplanters:</b>						
8432.31.00	- No-till direct seeders, planters and transplanters	Free	Free			No	
8432.39.00	- Other	Free	Free			No	
<b>8432.4</b>	<b>Manure spreaders and fertilizer distributors:</b>						
8432.41.00	- Manure spreaders	Free	Free			No	
8432.42.00	- Fertiliser distributors	Free	Free			No	
8432.80.00	- Other machinery	Free	Free			No	
8432.90.00	- Parts	Free	Free			No	
<b>84.33</b>	<b>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.</b>						
<b>8433.1</b>	<b>Mowers for lawns, parks or sportsgrounds:</b>						
8433.11.00	- Powered, with the cutting device rotating in a horizontal plane	Free	Free			No	
8433.19.00	- Other	Free	Free			No	
8433.20.00	- Other mowers, including cutter bars for tractor mounting	Free	Free			No	
8433.30.00	- Other haymaking machinery	Free	Free			No	
8433.40.00	- Straw or fodder balers, including pickup balers	Free	Free			No	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>8433.5</b>	<b>- Other harvesting machinery; threshing machinery:</b>						
8433.51.00	- Combine harvester-threshers	Free	Free			No	
8433.52.00	- Other threshing machinery	Free	Free			No.	
8433.53.00	- Root or tuber harvesting machines	Free	Free			No.	
8433.59.00	- Other	Free	Free			No.	
8433.60.00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	Free			No	
8433.90.00	- Parts	Free	Free			No	
<b>84.34</b>	<b>MILKING MACHINES AND DIARY MACHINERY</b>						
8434.10.00	- Milking machines	Free	Free			No	
8434.20.00	- Dairy machinery	Free	Free			No	
8434.90.00	- Parts	Free	Free			No	
<b>84.35</b>	<b>PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES</b>						
8435.10.00	- Machinery	Free	Free			No	
8435.90.00	- Parts	Free	Free			No	
<b>84.36</b>	<b>OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRYKEEPING OR BEEKEEPING</b>						
8436.10.00	- Machinery for preparing animal feeding stuffs	Free	Free			No	
<b>8436.2</b>	<b>- Poultry-keeping machinery; poultry incubators and brooders:</b>						
8436.21.00	- Poultry incubators and brooders	Free	Free			No	
8436.29.00	- Other	Free	Free			No	
8436.80.00	- Other machinery	Free	Free			No	
<b>8436.9</b>	<b>- Parts:</b>						
8436.91.00	- Of poultrykeeping machinery or poultry incubators and brooders	Free	Free			No	
8436.99.00	- Other	Free	Free			No	
<b>84.37</b>	<b>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 FARMTYPE MACHINERY.</b>						
8437.10.00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	Free			No	
8437.80.00	- Other machinery	Free	Free			No.	
8437.90.00	- Parts	Free	Free			No	
<b>84.38</b>	<b>MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE OR MICROBIAL FATS OR OILS.</b>						
8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	Free	Free			No	
8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	Free	Free			No	
8438.30.00	- Machinery for sugar manufacture	Free	Free			No.	
8438.40.00	- Brewery machinery	Free	Free			No.	
8438.50.00	- Machinery for the preparation of meat or poultry	Free	Free			No.	
8438.60.00	- Machinery for the preparation of fruits, nuts or vegetables	Free	Free			No.	
8438.80.00	- Other machinery	Free	Free			No.	
8438.90.00	- Parts	Free	Free			No	
<b>84.39</b>	<b>MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD.</b>						
8439.10.00	- Machinery for making pulp of fibrous cellulosic material	Free	Free			No.	
8439.20.00	- Machinery for making paper or paperboard	Free	Free			No.	
8439.30.00	- Machinery for finishing paper or paperboard	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
8439.9	- <b>Parts:</b>						
8439.91.00	- Of machinery for making pulp of fibrous cellulosic material	Free	Free			No	
8439.99.00	- Other	Free	Free			No	
84.40	<b>BOOKBINDING MACHINERY, INCLUDING BOOKSEWING MACHINES.</b>						
8440.10.00	- Machinery	Free	Free			No.	
8440.90.00	- Parts	Free	Free			No	
84.41	<b>OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS.</b>						
8441.10.00	- Cutting machines	Free	Free			No.	
8441.20.00	- Machines for making bags, sacks or 'envelopes	Free	Free			No.	
8441.30.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	Free	Free			No.	
8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	Free	Free			No.	
8441.80.00	- Other machinery	Free	Free			No.	
8441.90.00	- Parts	Free	Free			No	
84.42	<b>MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINES OF HEADINGS 84.56 TO 84.65), FOR TYPEFOUNDING OR TYPE SETTING, FOR PREPARING OR MAKING PRINTING BLOCKS, 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).</b>						
8442.30.00	- Other machinery, apparatus and equipment	Free	Free			No.	
8442.40.00	- Parts of the foregoing machinery, apparatus or equipment	Free	Free			No	
8442.50.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purpose (for example, planed, grained or polished)	Free	Free			No	
84.43	<b>PRINTING MACHINERY USED FOR PRINTING BY MEANS OF THE PRINTING TYPE, BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42; INKJET PRINTING MACHINES, OTHER THAN THOSE OF HEADING 84.71; MACHINES FOR USES ANCILLARY TO PRINTING.</b>						
8443.1	- <b>Printing machinery used for printing by means of plates cylinders and other printing components of heading 84.42:</b>						
8443.11.00	- Offset printing machinery, reelfed	Free	Free			No.	
8443.12.00	- Offset printing machinery, sheetfed, office type (using sheets with one side not exceeding 22cm and the other side not exceeding 36cm in the unfolded state)	Free	Free			No.	
8443.13.00	- Other offset printing machinery	Free	Free			No.	
8443.14.00	- Letterpress printing machinery, reel fed, excluding flexographic printing	Free	Free			No.	
8443.15.00	- Letterpress printing machinery, other than reel fed, excluding flexographic printing	Free	Free			No.	
8443.16.00	- Flexographic printing machinery	Free	Free			No.	
8443.17.00	- Gravure printing machinery	Free	Free			No.	
8443.19.00	- Other	Free	Free			No.	
8443.3	- <b>Other printers, copying machines and facsimile machines, whether or not combined:</b>						
8443.31.00	- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	Free	Free			No.	
8443.32.00	- Other capable of connecting to an automatic data processing machine or to a network	Free	Free			No.	
8443.39.00	- Other	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>8443.9</b>	<b>Parts and accessories:</b>						
8443.91.00	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	Free	Free			No.	
8443.99.00	Other	Free	Free			No.	
<b>8444.00.00</b>	<b>Machines for extruding, drawing, texturing or cutting manmade textile materials.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
<b>84.45</b>	<b>MACHINES FOR PREPARING TEXTILE FIBRES; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING INCLUDING WEFTWINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF HEADING 84.46 OR 84.47.</b>						
<b>8445.1</b>	<b>Machines for preparing textile fibres:</b>						
8445.11.00	Carding machines	Free	Free			No.	
8445.12.00	Combing machines	Free	Free			No.	
8445.13.00	Drawing or roving machines	Free	Free			No.	
8445.19.00	Other	Free	Free			No.	
8445.20.00	Textile spinning machines	Free	Free			No.	
8445.30.00	Textile doubling or twisting machines	Free	Free			No.	
8445.40.00	Textile winding (including weftwinding) or reeling machines	Free	Free			No.	
8445.90.00	Other	Free	Free			No.	
<b>84.46</b>	<b>WEAVING MACHINES (LOOMS).</b>						
8446.10.00	For weaving fabrics of a width not exceeding 30cm	Free	Free			No.	
<b>8446.2</b>	<b>For weaving fabrics of a width exceeding 30 cm, shuttleless type</b>						
8446.21.00	Power looms	Free	Free			No.	
8446.29.00	Other	Free	Free			No.	
8446.30.00	For weaving fabrics of a width exceeding 30 cm, shuttleless type	Free	Free			No.	
<b>84.47</b>	<b>KNITTING MACHINES, STITCHBONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING.</b>						
<b>8447.1</b>	<b>Circular knitting machines:</b>						
8447.11.00	With cylinder diameter not exceeding 165mm	Free	Free			No.	
8447.12.00	With cylinder diameter exceeding 165mm	Free	Free			No.	
8447.20.00	Flatknitting machines; stitchbonding machines	Free	Free			No.	
8447.90.00	Other	Free	Free			No.	
<b>84.48</b>	<b>AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE, DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF HEADING 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE, SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALDFRAMES, HOISERY NEEDLES).</b>						
<b>8448.1</b>	<b>Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:</b>						
8448.11.00	Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	Free	Free			No.	
8448.19.00	Other	Free	Free			No.	
8448.20.00	Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	Free	Free			No	
<b>8448.3</b>	<b>Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:</b>						
8448.31.00	Card clothing	Free	Free			Sq.m	
8448.32.00	Of machines for preparing textile fibres, other than card clothing	Free	Free			No	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
8448.33.00	— Spindles, spindle flyers, spinning rings and ring travellers	Free	Free			No.	
8448.39.00	— Other	Free	Free			No.	
<b>8448.4</b>	<b>Parts and accessories of weaving machines (looms) or of their auxiliary machinery:</b>						
8448.42.00	— Reeds for looms, healds and healdframes	Free	Free			No.	
8448.49.00	— Other	Free	Free			No.	
<b>8448.5</b>	<b>Parts and accessories of machines of heading 84.47 or of their auxiliary machinery</b>						
8448.51.00	— Sinkers, needles and other articles used in forming stitches	Free	Free			No.	
8448.59.00	— Other	Free	Free			No.	
<b>8449.00.00</b>	<b>Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
<b>84.50</b>	<b>HOUSEHOLD OR LAUNDRY TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY.</b>						
<b>8450.1</b>	<b>Machines, each of a dry linen capacity exceeding 10 kg</b>						
8450.11.00	— Fullyautomatic machines	Free	Free			No.	
8450.12.00	— Other machines, with builtin centrifugal drier	Free	Free			No.	
8450.19.00	— Other	Free	Free			No.	
8450.20.00	— Machines, each of a dry linen capacity exceeding 10 kg	Free	Free			No.	
8450.90.00	— Parts	Free	Free			No.	
<b>84.51</b>	<b>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.</b>						
8451.10.00	— Dry cleaning machines	Free	Free			No.	
<b>8451.2</b>	<b>Drying machines:</b>						
8451.21.00	— Each of a dry linen capacity not exceeding 10kg	Free	Free			No.	
8451.29.00	— Other	Free	Free			No.	
8451.30.00	— Ironing machines and presses (including fusing presses)	Free	Free			No.	
8451.40.00	— Washing, bleaching or dyeing machines	Free	Free			No.	
8451.50.00	— Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	Free	Free			No.	
8451.80.00	— Other machinery	Free	Free			No.	
8451.90.00	— Parts	Free	Free			No.	
<b>84.52</b>	<b>SEWING MACHINES, OTHER THAN BOOKSEWING MACHINES OF HEADING 84.40; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES.</b>						
8452.10.00	— Sewing machines of the household type	Free	Free			No.	
<b>8452.2</b>	<b>Other sewing machines:</b>						
8452.21.00	— Automatic units	Free	Free			No.	
8452.29.00	— Other	Free	Free			No.	
8452.30.00	— Sewing machine needles	Free	Free			No.	
8452.90.00	— Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	15%	15%			No.	



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>84.53</b>	<b>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.</b>						
8453.10.00	- Machinery for preparing, tanning or working hides, skins or leather	Free	Free			No.	
8453.20.00	- Machinery for making or repairing footwear	Free	Free			No.	
8453.80.00	- Other machinery	Free	Free			No.	
8453.90.00	- Parts	Free	Free			No.	
<b>84.54</b>	<b>CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES</b>						
8454.10.00	- Converters	Free	Free			No.	
8454.20.00	- Ingot moulds and ladles	Free	Free			No.	
8454.30.00	- Casting machines	Free	Free			No.	
8454.90.00	- Parts	Free	Free			No.	
<b>84.55</b>	<b>METALROLLING MILLS AND ROLLS THEREFOR.</b>						
8455.10.00	- Tube mills	Free	Free			No.	
<b>8455.2</b>	<b>Other rolling mills:</b>						
8455.21.00	- Hot or combination hot and cold	Free	Free			No.	
8455.22.00	- Cold	Free	Free			No.	
8455.30.00	- Rolls for rolling mills	Free	Free			No.	
8455.90.00	- Other parts	Free	Free			No.	
<b>84.56</b>	<b>MACHINETOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRODISCHARGE, ELECTROCHEMICAL, ELECTRON BEAM, IONICBEAM OR PLASMA ARC PROCESSES; WATERJET CUTTING MACHINES</b>						
<b>8456.1</b>	<b>Operated by laser or other light or photonbeam: processes:</b>						
8456.11.00	- Operated by laser	Free	Free			No.	
8456.12.00	- Operated by other light or photon beam processes	Free	Free			No.	
8456.20.00	- Operated by ultrasonic processes	Free	Free			No.	
8456.30.00	- Operated by electrodischarge processes	Free	Free			No.	
8456.40.00	- Operated by plasma arc processes	Free	Free			No.	
8456.50.00	- Waterjet cutting machines	Free	Free			No.	
8456.90.00	- Other	Free	Free			No.	
<b>84.57</b>	<b>MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTISTATION TRANSFER MACHINES, FOR WORKING METAL.</b>						
8457.10.00	- Machining centres	Free	Free			No.	
8457.20.00	- Unit construction machines (single station)	Free	Free			No.	
8457.30.00	- Multistation transfer machines	Free	Free			No.	
<b>84.58</b>	<b>LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL.</b>						
<b>8458.1</b>	<b>Horizontal lathes:</b>						
8458.11.00	- Numerically controlled	Free	Free			No.	
8458.19.00	- Other	Free	Free			No.	
<b>8458.9</b>	<b>Other lathes:</b>						
8458.91.00	- Numerically controlled	Free	Free			No.	
8458.99.00	- Other	Free	Free			No.	
<b>84.59</b>	<b>MACHINETOOLS (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.</b>						
8459.10.00	- Way-type unit head machines	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>8459.2</b>	- <b>Other drilling machines:</b>						
8459.21.00	- Numerically controlled	Free	Free			No.	
8459.29.00	- Other	Free	Free			No.	
<b>8459.3</b>	- <b>Other boringmilling machines:</b>						
8459.31.00	- Numerically controlled	Free	Free			No.	
8459.39.00	- Other	Free	Free			No.	
<b>8459.4</b>	- <b>Other boring machines:</b>						
8459.41.00	- Numerically controlled	Free	Free			No.	
8459.49.00	- Other	Free	Free			No.	
<b>8459.5</b>	- <b>Milling machines, kneetype:</b>						
8459.51.00	- Numerically controlled	Free	Free			No.	
8459.59.00	- Other	Free	Free			No.	
<b>8459.6</b>	- <b>Other milling machines:</b>						
8459.61.00	- Numerically controlled	Free	Free			No.	
8459.69.00	- Other	Free	Free			No.	
8459.70.00	- Other threading or tapping machines	Free	Free			No.	
<b>84.60</b>	<b>MACHINETOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL, OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADING 84.61.</b>						
<b>8460.1</b>	- <b>Flatsurface grinding machines:</b>						
8460.12.00	- Numerically controlled	Free	Free			No.	
8460.19.00	- Other	Free	Free			No.	
<b>8460.2</b>	- <b>Other grinding machines:</b>						
8460.22.00	- Centreless grinding machines, numerically controlled	Free	Free			No.	
8460.23.00	- Other cylindrical grinding machines, numerically controlled	Free	Free			No.	
8460.24.00	- Other, numerically controlled	Free	Free			No.	
8460.29.00	- Other	Free	Free			No.	
<b>8460.3</b>	- <b>Sharpening (tool or cutter grinding) machines:</b>						
8460.31.00	- Numerically controlled	Free	Free			No.	
8460.39.00	- Other	Free	Free			No.	
8460.40.00	- Honing or lapping machines	Free	Free			No.	
8460.90.00	- Other	Free	Free			No.	
<b>84.61</b>	<b>MACHINETOOLS FOR PLANING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTINGOFF AND OTHER MACHINETOOLS WORKING BY REMOVING METAL, OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>						
8461.20.00	- Shaping or slotting machines	Free	Free			No.	
8461.30.00	- Broaching machines	Free	Free			No.	
8461.40.00	- Gear cutting, gear grinding or gear finishing machines	Free	Free			No.	
8461.50.00	- Sawing or cuttingoff machines	Free	Free			No.	
8461.90.00	- Other	Free	Free			No.	
<b>84.62</b>	<b>MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR (INCLUDING PRESSES, SLITTING LINES AND CUT-TO-LENGTH LINES) FOR WORKING STRAIGHTENING, FLATTENING, SHEARING, PUNCHING, NOTCHING OR NIBBLING (EXCLUDING DRAW-BENCHES); PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE</b>						
<b>8462.1</b>	- <b>Hot forming machines for forging, die forging (including presses) and hot hammers:</b>						
8462.11.00	- Closed die forging machines	Free	Free			No.	
8462.19.00	- Other	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>8462.2</b>	- <b>Bending, folding, straightening or flattening machines (including press brakes) for flat products:</b>						
8462.22.00	- Profile forming machines	Free	Free			No.	
8462.23.00	- Numerically controlled press brakes	Free	Free			No.	
8462.24.00	- Numerically controlled panel benders	Free	Free			No.	
8462.25.00	- Numerically controlled roll forming machines	Free	Free			No.	
8462.26.00	- Other numerically controlled bending, folding, straightening or flattening machines	Free	Free			No.	
8462.29.00	- Other	Free	Free			No.	
<b>8462.3</b>	- <b>Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines:</b>						
8462.32.00	- Slitting lines and cut-to-length lines	Free	Free			No.	
8462.33.00	- Numerically controlled shearing machines	Free	Free			No.	
8462.39.00	- Other	Free	Free			No.	
<b>8462.4</b>	- <b>Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines:</b>						
8462.42.00	- Numerically controlled	Free	Free			No.	
8462.49.00	- Other	Free	Free			No.	
<b>8462.5</b>	- <b>Machines for working tube, pipe, hollow section and bar (excluding presses):</b>						
8462.51.00	- Numerically controlled	Free	Free			No.	
8462.59.00	- Other	Free	Free			No.	
<b>8462.6</b>	- <b>Cold metal working presses:</b>						
8462.61.00	- Hydraulic presses	Free	Free			No.	
8462.62.00	- Mechanical presses	Free	Free			No.	
8462.63.00	- Servo-presses	Free	Free			No.	
8462.69.00	- Other	Free	Free			No.	
8462.90.00	- Other	Free	Free			No.	
<b>84.63</b>	- <b>OTHER MACHINETOOLS FOR WORKING METAL OR CERMETS, WITHOUT REMOVING MATERIAL.</b>						
8463.10.00	- Drawbenches for bars, tubes, profiles, wire or the like	Free	Free			No.	
8463.20.00	- Thread rolling machines	Free	Free			No.	
8463.30.00	- Machines for working wire	Free	Free			No.	
8463.90.00	- Other	Free	Free			No.	
<b>84.64</b>	- <b>MACHINETOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS.</b>						
8464.10.00	- Sawing machines	Free	Free			No.	
8464.20.00	- Grinding or polishing machines	Free	Free			No.	
8464.90.00	- Other	Free	Free			No.	
<b>84.65</b>	- <b>MACHINETOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUEING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS.</b>						
8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	Free	Free			No.	
8465.20.00	- Machining centres	Free	Free			No.	
<b>8465.9</b>	- <b>Other:</b>						
8465.91.00	- Sawing machines	Free	Free			No.	
8465.92.00	- Planing, milling or moulding (by cutting) machines	Free	Free			No.	
8465.93.00	- Grinding, sanding or polishing machines	Free	Free			No.	
8465.94.00	- Bending or assembling machines	Free	Free			No.	
8465.95.00	- Drilling or morticing machines	Free	Free			No.	
8465.96.00	- Splitting, slicing or paring machines	Free	Free			No.	
8465.99.00	- Other	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>84.66</b>	<b>PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.56 TO 84.65, INCLUDING WORK OR TOOL HOLDERS, SELFOPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR THE MACHINES; TOOL HOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND.</b>						
8466.10.00	- Tool holders and selfopening die heads	Free	Free			No.	
8466.20.00	- Work holders	Free	Free			No.	
8466.30.00	- Dividing heads and other special attachments for machines	Free	Free			No.	
<b>8466.9</b>	<b>Other:</b>						
8466.91.00	- For machines of heading 84.64	Free	Free			No.	
8466.92.00	- For machines of heading 84.65	Free	Free			No.	
8466.93.00	- For machines of heading 84.56 to 84.61	Free	Free			No.	
8466.94.00	- For machines of heading 84.62 or 84.63	Free	Free			No.	
<b>84.67</b>	<b>TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELFCONTAINED ELECTRIC OR NONELECTRIC MOTOR.</b>						
<b>8467.1</b>	<b>Pneumatic:</b>						
8467.11.00	- Rotary type (including combined rotarypercussion)	Free	Free			No.	
8467.19.00	- Other	Free	Free			No.	
<b>8467.2</b>	<b>With selfcontained electric motor:</b>						
8467.21.00	- Drills of all kinds	Free	Free			No.	
8467.22.00	- Saws	Free	Free			No.	
8467.29.00	- Other	Free	Free			No.	
<b>8467.8</b>	<b>Other tools:</b>						
8467.81.00	- Chain saws	Free	Free			No.	
8467.89.00	- Other	Free	Free			No.	
<b>8467.9</b>	<b>Parts:</b>						
8467.91.00	- Of chain saws	Free	Free			No.	
8467.92.00	- Of pneumatic tools	Free	Free			No.	
8467.99.00	- Other	Free	Free			No.	
<b>84.68</b>	<b>MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING 85.15; GASOPERATED SURFACE TEMPERING MACHINES AND APPLIANCES.</b>						
8468.10.00	- Handheld blow pipes	Free	Free			No.	
8468.20.00	- Other gasoperated machinery and apparatus	Free	Free			No.	
8468.80.00	- Other machinery and apparatus	Free	Free			No.	
8468.90.00	- Parts	Free	Free			No.	
<b>[84.69]</b>							
<b>84.70</b>	<b>CALCULATING MACHINES AND POCKETSIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGEFRANKING MACHINES, TICKETISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS.</b>						
8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocketsize data recording, reproducing and displaying machines with calculating functions	Free	Free			No.	
<b>8470.2</b>	<b>Other electronic calculating machines:</b>						
8470.21.00	- Incorporating a printing device	Free	Free			No.	
8470.29.00	- Other	Free	Free			No.	
8470.30.00	- Other calculating machines	Free	Free			No.	
8470.50.00	- Cash registers	Free	Free			No.	
8470.90.00	- Other	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>84.71</b>	<b>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.</b>						
8471.30.00	- Portable automatic data processing machines, weighing not more than 10kg, consisting of at least a central processing unit, a keyboard and a display	Free	Free			No.	
<b>8471.4</b>	<b>Other digital automatic data processing machines:</b>						
8471.41.00	- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	Free	Free			No.	
8471.49.00	- Other, presented in the form of systems	Free	Free			No.	
8471.50.00	- Processing units other than those of subheading 8471.41 or 8471.49 whether or not containing in the same housing one or two of the following types of unit, input units, output units.	Free	Free			No.	
8471.60.00	- Input or output units, whether or not containing storage units in the same housing	Free	Free			No.	
8471.70.00	- Storage units	Free	Free			No.	
8471.80.00	- Other units of automatic data processing machines	Free	Free			No.	
8471.90.00	- Other	Free	Free			No.	
<b>84.72</b>	<b>OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COINSORTING MACHINES, COINCOUNTING OR WRAPPING MACHINES, PENCILSHARPENING MACHINES, PERFORATING OR STAPLING MACHINES).</b>						
8472.10.00	- Duplicating machines	Free	Free			No.	
8472.30.00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	Free	Free			No.	
8472.90.00	- Other	Free	Free			No.	
<b>84.73</b>	<b>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.</b>						
<b>8473.2</b>	<b>Parts and accessories of the machines of heading 84.70:</b>						
8473.21.00	- Of the electronic calculating machines of subheading 8470.10.00, 8470.21.00 or 8470.29.00	Free	Free			No.	
8473.29.00	- Other	Free	Free			No.	
8473.30.00	- Parts and accessories of the machines of heading 84.70:	Free	Free			No.	
8473.40.00	- Parts and accessories of the machines of heading 84.70:	Free	Free			No.	
8473.50.00	- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72	Free	Free			No.	
<b>84.74</b>	<b>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.</b>						
8474.10.00	- Sorting, screening, separating or washing machines	Free	Free			No.	
8474.20.00	- Crushing or grinding machines	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>8474.3</b>	- <b>Mixing or kneading machines:</b>						
8474.31.00	- Concrete or mortar mixers	Free	Free			No.	
8474.32.00	- Machines for mixing mineral substances with bitumen	Free	Free			No.	
8474.39.00	- Other	Free	Free			No.	
8474.80.00	- Other machinery	Free	Free			No.	
8474.90.00	- Parts	Free	Free			No.	
<b>84.75</b>	<b>MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE.</b>						
8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	Free	Free			No.	
<b>8475.2</b>	- <b>Machines for manufacturing or hot working glass or glassware:</b>						
8475.21.00	- Machines for making optical fibres and preforms thereof	Free	Free			No.	
8475.29.00	- Other	Free	Free			No.	
8475.90.00	- Parts	Free	Free			No.	
<b>84.76</b>	<b>AUTOMATIC GOODS VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY CHANGING MACHINES.</b>						
<b>8476.2</b>	- <b>Automatic beverage vending machines:</b>						
8476.21.00	- Incorporating heating or refrigerating devices	10%	10%			No.	
8476.29.00	- Other	10%	10%			No.	
<b>8476.8</b>	- <b>Other machines:</b>						
8476.81.00	- Incorporating heating or refrigerating devices	10%	10%			No.	
8476.89.00	- Other	10%	10%			No.	
8476.90.00	- Parts	10%	10%			No.	
<b>84.77</b>	<b>MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.</b>						
8477.10.00	- Injection moulding machines	Free	Free			No.	
8477.20.00	- Extruders	Free	Free			No.	
8477.30.00	- Blow moulding machines	Free	Free			No.	
8477.40.00	- Vacuum moulding machines and other thermoforming machines	Free	Free			No.	
<b>8477.5</b>	- <b>Other machinery for moulding or otherwise forming:</b>						
8477.51.00	- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	Free	Free			No.	
8477.59.00	- Other	Free	Free			No.	
8477.80.00	- Other machinery	Free	Free			No.	
8477.90.00	- Parts	Free	Free			No.	
<b>84.78</b>	<b>MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.</b>						
8478.10.00	- Machinery	Free	Free			No.	
8478.90.00	- Parts	Free	Free			No.	
<b>84.79</b>	<b>MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.</b>						
8479.10.00	- Machinery for public works, building or the like	Free	Free			No.	
8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	Free	Free			No.	
8479.30.00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	Free	Free			No.	
8479.40.00	- Rope or cable making machines	Free	Free			No.	
8479.50.00	- Industrial robots, not elsewhere specified or included	Free	Free			No.	
8479.60.00	- Evaporative air coolers	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>8479.7</b>	- <b>Passenger boarding bridges:</b>						
8479.71.00	- Of a kind used in airports	Free	Free			No.	
8479.79.00	- Other	Free	Free			No.	
<b>8479.8</b>	- <b>Other machines and mechanical appliances:</b>						
8479.81.00	- For treating metal, including electric wire coilwinders	Free	Free			No	
8479.82.00	- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	Free	Free			No.	
8479.83.00	- Cold isostatic presses	Free	Free			No	
8479.89.00	- Other	Free	Free			No	
8479.90.00	- Parts	Free	Free			No.	
<b>84.80</b>	- <b>MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (OTHER THAN INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS.</b>						
8480.10.00	- Moulding boxes for metal foundry	Free	Free			No	
8480.20.00	- Mould bases	Free	Free			No	
8480.30.00	- Moulding patterns	Free	Free			No	
<b>8480.4</b>	- <b>Moulds for metal or metal carbides:</b>						
8480.41.00	- Injection or compression types	Free	Free			No	
8480.49.00	- Other	Free	Free			No	
8480.50.00	- Moulds for glass	Free	Free			No	
8480.60.00	- Moulds for mineral materials	Free	Free			No	
<b>8480.7</b>	- <b>Moulds for rubber or plastics:</b>						
8480.71.00	- Injection or compression types	Free	Free			No	
8480.79.00	- Other	Free	Free			No	
<b>84.81</b>	- <b>TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSUREREDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES.</b>						
8481.10.00	- Pressure reducing valves	Free	Free			No	
8481.20.00	- Valves for oleohydraulic or pneumatic transmissions	Free	Free			No.	
8481.30.00	- Check (nonreturn) valves	Free	Free			No.	
8481.40.00	- Safety or relief valves	Free	Free			No.	
8481.80.00	- Other appliances	Free	Free			No.	
8481.90.00	- Parts	Free	Free			No.	
<b>84.82</b>	- <b>BALL OR ROLLER BEARINGS.</b>						
8482.10.00	- Ball bearings	Free	Free			No.	
8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	Free	Free			No.	
8482.30.00	- Spherical roller bearings	Free	Free			No.	
8482.40.00	- Needle roller bearings, including cage and needle roller assemblies	Free	Free			No.	
8482.50.00	- Other cylindrical roller bearings, including cage and roller assemblies	Free	Free			No.	
8482.80.00	- Other, including combined ball/roller bearings	Free	Free			No.	
<b>8482.9</b>	- <b>Parts:</b>						
8482.91.00	- Balls, needles and rollers	Free	Free			No.	
8482.99.00	- Other	Free	Free			No.	
<b>84.83</b>	- <b>TRANSMISSION SHAFTS (INCLUDING CAMSHAFTS AND CRANKSHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS).</b>						
8483.10.00	- Transmission shafts (including cam shafts and crank shafts) and cranks	Free	Free			No.	
8483.20.00	- Bearing housings, incorporating ball or roller bearings	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
8483.30.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	Free	Free			No.	
8483.40.00	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	Free	Free			No.	
8483.50.00	- Flywheels and pulleys, including pulley blocks	Free	Free			No.	
8483.60.00	- Clutches and shaft couplings (including universal joints)	Free	Free			No.	
8483.90.00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	Free	Free			No.	
<b>84.84</b>	<b>GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS.</b>						
8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	Free	Free			No.	
8484.20.00	- Mechanical seals	Free	Free			No.	
8484.90.00	- Other	Free	Free			No.	
<b>84.85</b>	<b>MACHINES FOR ADDITIVE MANUFACTURING</b>						
8485.10.00	- By metal deposit						
8485.20.00	- By plastics or rubber deposit						
8485.30.00	- By plaster, cement, ceramics or glass deposit						
8485.80.00	- Other						
8485.90.00	- Parts						
<b>84.86</b>	<b>MANUFACTURE OF SEMI-CONDUCTORS OR PRINCIPALLY FOR THE MANUFACTURE OF MANUFACTURE OF SEMI-CONDUCTOR BOULES OF OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 11(C) TO THIS CHAPTER; PARTS AND ACCESSORIES</b>						
8486.10.00	- Machines and apparatus for the manufacture of boules or wafers	Free	Free			No.	
8486.20.00	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	Free	Free			No.	
8486.30.00	- Machines and apparatus for the manufacture of flat panel displays	Free	Free			No.	
8486.40.00	- Machines and apparatus specified in Note 11 ( C) to this Chapter	Free	Free			No.	
8486.90.00	- Parts and accessories	Free	Free			No.	
<b>84.87</b>	<b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.</b>						
8487.10.00	- Ships or boats propellers and blades thereof	Free	Free			No.	
8487.90.00	- Other	Free	Free			No.	



**CHAPTER 85**  
**ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF;**  
**SOUND RECORDERS AND REPRODUCERS,**  
**TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND**  
**PARTS AND ACCESSORIES OF SUCH ARTICLES**

**Notes.**

1.- This Chapter does not cover:

- (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
- (b) Articles of glass of heading 70.11;
- (c) Machines and apparatus of heading 84.86;
- (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
- (e) Electrically heated furniture of Chapter 94.

2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.  
However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3.- For the purposes of heading 85.07, the expression "electric accumulators" includes those presented with ancillary components which contribute to the accumulator's function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.

4.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

- (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
- (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

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

6.- For the purposes of heading 85.23:

- (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example "FLASH E PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
- (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

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

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

8.- For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances.

Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

9.- For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

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

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

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

12. For the purposes of headings 85.41 and 85.42.:

- (a) (i) "Semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers.  
Semi conductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.

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

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

The following expressions mean:

- (1) "Semiconductor-based" means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.
- (2) "Physical or chemical phenomena" relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
- (3) "Semiconductor-based sensor" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.
- (4) "Semiconductor-based actuator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.
- (5) "Semiconductor-based resonator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on a surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
- (6) "Semiconductor-based oscillator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.
- (ii) "Light-emitting diodes (LED)" are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;
- (b) "Electronic integrated circuits" are:
- (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
- (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin-or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
- (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes but with no other active or passive circuit elements.
- (iv) Multi-component integrated circuits (MCOs): a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41 or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition:

1. "Components" may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components
2. "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.
3. (a) "Silicon-based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical phenomena" relates to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc
- (b) "Silicon based actuators" consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.
- (c) "Silicon based resonators" are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
- (d) "Silicon based oscillators" are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures."

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23 which might cover them by reference to, in particular, their function.

# Subheading Notes.

- 1.- Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics :
  - writing speed exceeding 0.5 mm per microsecond;
  - time resolution 50 nanoseconds or less;
  - frame rate exceeding 225,000 frames per second.
- 2.- In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least  $50 \times 10^3$  Gy(silicon) ( $5 \times 10^6$  RAD (silicon)), without operational degradation.
- 3.- Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89)
- 4.- Subheadings 8527.12 cover only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
- 5.- For the purposes of subheadings 8549.11 to 8549.19, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>85.01</b>	<b>ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS).</b>						
8501.10.00	- Motors of an output not exceeding 37.5W	Free	Free			No.	
8501.20.00	- Universal AC/DC motors of an output exceeding 37.5 W	Free	Free			No.	
<b>8501.3</b>	<b>Other DC motors; DC generators, other than photovoltaic generators:</b>						
8501.31.00	- Of an output not exceeding 750 W	Free	Free			No.	
8501.32.00	- Of an output exceeding 750 W but not exceeding 75 kW	Free	Free			No.	
8501.33.00	- Of an output exceeding 75 kW but not exceeding 375 kW	Free	Free			No.	
8501.34.00	- Of an output exceeding 375 kW	Free	Free			No.	
8501.40.00	- Other AC motors, singlephase	Free	Free			No.	
<b>8501.5</b>	<b>Other AC motors, multiphase:</b>						
8501.51.00	- Of an output not exceeding 750 W	Free	Free			No.	
8501.52.00	- Of an output exceeding 750 W but not exceeding 75 kW	Free	Free			No.	
8501.53.00	- Of an output exceeding 75 kW	Free	Free			No.	
<b>8501.6</b>	<b>AC generators (alternators), other than photovoltaic</b>						
8501.61.00	- Of an output not exceeding 75 kVA	Free	Free			No.	
8501.62.00	- Of an output exceeding 75 kVA but not exceeding 375 kVA	Free	Free			No.	
8501.63.00	- Of an output exceeding 375 kVA but not exceeding 750 kVA	Free	Free			No.	
8501.64.00	- Of an output exceeding 750 kVA	Free	Free			No.	
<b>8501.7</b>	<b>Photovoltaic DC generators :</b>						
8501.71.00	- Of an output not exceeding 50W	Free	Free			No.	
8501.72.00	- Of an output exceeding 50W	Free	Free			No.	
8501.80.00	- Photovoltaic AC generators	Free	Free			No.	
<b>85.02</b>	<b>ELECTRIC GENERATING SETS AND ROTARY CONVERTERS.</b>						
<b>8502.1</b>	<b>Generating sets with compressionignition internal combustion piston engines (diesel or semidiesel engines):</b>						
8502.11.00	- Of an output not exceeding 75 kVA	Free	Free			No.	
8502.12.00	- Of an output exceeding 75 kVA but not exceeding 375 kVA	Free	Free			No.	
8502.13.00	- Of an output exceeding 375 kVA	Free	Free			No.	
8502.20.00	- Generating sets with spark-ignition internal combustion piston engines	Free	Free			No.	
<b>8502.3</b>	<b>Other generating sets:</b>						
8502.31.00	- Windpowered	Free	Free			No.	
8502.39.00	- Other	Free	Free			No.	
8502.40.00	- Electric rotary converters	Free	Free			No.	
<b>8503.00.00</b>	<b>Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
<b>85.04</b>	<b>ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INCUDTORS.</b>						
8504.10.00	- Ballasts for discharge lamps or tubes	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>8504.2</b>	- <b>Liquid dielectric transformers:</b>						
8504.21.00	- Having a power handling capacity not exceeding 650 kVA	Free	Free			No.	
8504.22.00	- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	Free	Free			No.	
8504.23.00	- Having a power handling capacity exceeding 10,000 kVA	Free	Free			No.	
<b>8504.3</b>	- <b>Other transformers:</b>						
8504.31.00	- Having a power handling capacity not exceeding 650 kVA	Free	Free			No.	
8504.32.00	- Having a power handling capacity exceeding 1 kVA but not exceeding 16kVA	Free	Free			No.	
8504.33.00	- Having a power handling capacity exceeding 16 kVA but not exceeding 500kVA	Free	Free			No.	
8504.34.00	- Having a power handling capacity exceeding 500 kVA	Free	Free			No.	
8504.40.00	- Static converters	Free	Free			No.	
8504.50.00	- Other inductors	Free	Free			No.	
8504.90.00	- Parts	Free	Free			No.	
<b>85.05</b>	- <b>ELECTROMAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS AFTER MAGNETISATION; ELECTROMAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTROMAGNETIC COUPLINGS, CLUTCHES AND BRAKES; ELECTROMAGNETIC LIFTING HEADS.</b>						
<b>8505.1</b>	- <b>Permanent magnets and articles intended to become permanent magnets after magnetisation:</b>						
8505.11.00	- Of metal	Free	Free			No.	
8505.19.00	- Other	Free	Free			No.	
8505.20.00	- Electromagnetic couplings, clutches and brakes	Free	Free			No.	
8505.90.00	- Other, including parts	Free	Free			No.	
<b>85.06</b>	- <b>PRIMARY CELLS AND PRIMARY BATTERIES.</b>						
8506.10.00	- Manganese dioxide	Free	Free			No.	
8506.30.00	- Mercuric oxide	Free	Free			No.	
8506.40.00	- Silver oxide	Free	Free			No.	
8506.50.00	- Lithium	Free	Free			No.	
8506.60.00	- Airzinc	Free	Free			No.	
8506.80.00	- Other primary cells and primary batteries	Free	Free			No.	
8506.90.00	- Parts	Free	Free			No.	
<b>85.07</b>	- <b>ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE).</b>						
8507.10.00	- Lead-acid, of a kind used for starting piston engines	Free	Free			No.	
8507.20.00	- Other lead-acid accumulators	Free	Free			No.	
8507.30.00	- Nickel-cadmium	Free	Free			No.	
8507.50.00	- Nickel-metal hydride	Free	Free			No.	
8507.60.00	- Lithium-ion	Free	Free			No.	
<b>8507.8</b>	- <b>Other accumulators</b>						
8507.80.10	--- Designed specifically for aircraft	Free	Free			No.	
8507.80.90	--- Other	Free	Free			No.	
8507.90.00	- Parts	Free	Free			No.	
<b>85.08</b>	- <b>VACUUM CLEANERS.</b>						
<b>8508.1</b>	- <b>With selfcontained electric motor:</b>						
8508.11.00	- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	Free	Free			No.	
8508.19.00	- Other	Free	Free			No.	
8508.60.00	- Other vacuum cleaners	Free	Free			No.	
8508.70.00	- Parts	Free	Free			No.	
<b>85.09</b>	- <b>ELECTROMECHANICAL DOMESTIC APPLIANCES, WITH SELFCONTAINED ELECTRIC MOTOR.</b>						
<b>8509.4</b>	- <b>Food grinders and mixers; fruit or vegetable juice extractors</b>						
8509.40.10	--- Coffee grinders and mixers having capacity over 1 kg	Free	Free			No.	
8509.40.20	--- Spices and multi-purpose grinders	Free	Free			No.	
8509.40.90	--- Other	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>8509.8</b>	- <b>Other appliances</b>						
8509.80.10	--- Peelers, slicers and the like	Free	Free			No.	
8509.80.90	--- Other	Free	Free			No.	
8509.90.00	- Parts	Free	Free			No.	
<b>85.10</b>	<b>SHAVERS, HAIR CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR.</b>						
8510.10.00	- Shavers	Free	Free			No.	
8510.20.00	- Hair clippers	Free	Free			No.	
8510.30.00	- Hair-removing appliances	Free	Free			No.	
8510.90.00	- Parts	Free	Free			No.	
<b>85.11</b>	<b>ELECTRICAL IGNITION OR STARTING EQUIPMENT OF KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETODYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUTOUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES.</b>						
8511.10.00	- Sparking plugs	Free	Free			No.	
8511.20.00	- Ignition magnetos; magnetodynamos; magnetic flywheels	Free	Free			No.	
8511.30.00	- Distributors; ignition coils	Free	Free			No.	
8511.40.00	- Starter motors and dual purpose starter generators	Free	Free			No.	
8511.50.00	- Other generators	Free	Free			No.	
8511.80.00	- Other equipment	Free	Free			No.	
8511.90.00	- Parts	Free	Free			No.	
<b>85.12</b>	<b>ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 85.39), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES.</b>						
8512.10.00	- Lighting or visual signalling equipment of a kind used on bicycles	Free	Free			No.	
8512.20.00	- Other lighting or visual signalling equipment	Free	Free			No.	
8512.30.00	- Sound signalling equipment	Free	Free			No.	
8512.40.00	- Windscreen wipers, defrosters and demisters	Free	Free			No.	
8512.90.00	- Parts	Free	Free			No.	
<b>85.13</b>	<b>PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHER THAN LIGHTING EQUIPMENT OF HEADING 85.12.</b>						
<b>8513.1</b>	- <b>Lamps</b>						
8513.10.10	--- Fancy torches	Free	Free			No.	
8513.10.90	--- Other lamps	Free	Free			No.	
8513.90.00	- Parts	Free	Free			No.	
<b>85.14</b>	<b>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.</b>						
<b>8514.1</b>	- <b>Resistance heated furnaces and ovens :</b>						
8514.11.00	--- Hot isostatic presses	Free	Free			No.	
8514.19.00	--- Other	Free	Free			No.	
8514.20.00	- Furnaces and ovens functioning by induction or di-electric loss	Free	Free			No.	
<b>8514.3</b>	- <b>Other furnaces and ovens :</b>						
8514.31.00	--- Electron beam furnaces	Free	Free			No.	
8514.32.00	--- Plasma and vacuum arc furnaces	Free	Free			No.	
8514.39.00	--- Other	Free	Free			No.	
8514.40.00	- Other equipment for the heat treatment of materials by induction or di-electric loss	Free	Free			No.	
8514.90.00	- Parts	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>85.15</b>	<b>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.</b>						
<b>8515.1</b>	<b>Brazing or soldering machines and apparatus:</b>						
8515.11.00	Soldering irons and guns	Free	Free			No.	
8515.19.00	Other	Free	Free			No.	
<b>8515.2</b>	<b>Machines and apparatus for resistance welding of metal:</b>						
8515.21.00	Fully or partly automatic	Free	Free			No.	
8515.29.00	Other	Free	Free			No.	
<b>8515.3</b>	<b>Machines and apparatus for arc (including plasma arc) welding of metals:</b>						
8515.31.00	Fully or partly automatic	Free	Free			No.	
8515.39.00	Other	Free	Free			No.	
8515.80.00	Other machines and apparatus	Free	Free			No.	
8515.90.00	Parts	Free	Free			No.	
<b>85.16</b>	<b>ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTROTHERMIC HAIRDRESSING APPARATUS (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTROTHERMIC APPLIANCES OF A KIND USED FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF HEADING 85.45.</b>						
8516.10.00	Electric instantaneous or storage water heaters and immersion heaters	Free	Free			No.	
<b>8516.2</b>	<b>Electric space heating apparatus and electric soil heating apparatus:</b>						
8516.21.00	Storage heating radiators	Free	Free			No.	
<b>8516.29</b>	<b>Other</b>						
8516.29.10	Heating units and engine heaters for vehicles	Free	Free			No.	
8516.29.90	Other	Free	Free			No.	
<b>8516.3</b>	<b>Electricthermic hairdressing or handdrying apparatus:</b>						
8516.31.00	Hair dryers	Free	Free			No.	
8516.32.00	Other hair-dressing apparatus	Free	Free			No.	
8516.33.00	Hand-drying apparatus	Free	Free			No.	
8516.40.00	Electric smoothing irons	Free	Free			No.	
8516.50.00	Microwave ovens	Free	Free			No.	
8516.60.00	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	Free	Free			No.	
<b>8516.7</b>	<b>Other electro-thermic appliances:</b>						
8516.71.10	Coffee or tea makers (including percolators) of capacity up to 12 cups	Free	Free			No.	
8516.71.90	Coffee or tea makers (including percolators) of capacity exceeding 12 cups	Free	Free			No.	
8516.72.00	Toasters	Free	Free			No.	
8516.79.00	Other	Free	Free			No.	
8516.80.00	Electric heating resistors	Free	Free			No.	
8516.90.00	Parts	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>85.17</b>	<b>TELEPHONE SETS, INCLUDING SMARTPHONES AND OTHER TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORKS (SUCH AS A LOCAL OR WIDE AREA NETWORK), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADING 84.43, 85.25, 85.27 OR 85.28).</b>						
<b>8517.1</b>	<b>Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks:</b>						
8517.11.00	Line telephone sets with cordless handsets	Free	Free			No.	
8517.13.00	Smartphones	Free	Free			No.	
8517.14.00	Other telephones for cellular networks or for other wireless networks	Free	Free			No.	
8517.18.00	Other	Free	Free			No.	
<b>8517.6</b>	<b>Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless net work (such as a local or wide area network):</b>						
8517.61.00	Base stations	Free	Free			No.	
8517.62.00	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	Free	Free			No.	
8517.69.00	Other	Free	Free			No.	
<b>8517.7</b>	<b>Parts :</b>						
8517.71.00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	Free	Free			No.	
8517.79.00	Other	Free	Free			No.	
<b>85.18</b>	<b>MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIOFREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS.</b>						
8518.10.00	Microphones and stands therefor	Free	Free			No.	
<b>8518.2</b>	<b>Loudspeakers, whether or not mounted in their enclosures:</b>						
8518.21.00	Single loudspeakers, mounted in their enclosures	Free	Free			No.	
8518.22.00	Multiple loudspeakers, mounted in the same enclosure	Free	Free			No.	
8518.29.00	Other	Free	Free			No.	
8518.30.00	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	Free	Free			No.	
<b>8518.4</b>	<b>Audiofrequency electric amplifiers</b>						
8518.40.20	Used with electric guitar	Free	Free			No.	
8518.40.30	Used for public address systems	Free	Free			No.	
8518.40.40	Speech training apparatus for deaf persons	Free	Free			No.	
8518.40.90	Other	Free	Free			No.	
8518.50.00	Electric sound amplifier sets	Free	Free			No.	
8518.90.00	Parts	Free	Free			No.	
<b>85.19</b>	<b>SOUND RECORDING OR REPRODUCING APPARATUS.</b>						
8519.20.00	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	Free	Free			No.	
8519.30.00	Turntables (record-decks)	Free	Free			No.	
<b>8519.8</b>	<b>Other apparatus:</b>						
8519.81.00	Using magnetic, optical or semi-conductor media	Free	Free			No.	
8519.89.00	Other	Free	Free			No.	
<b>[85.20 ]</b>							

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>85.21</b>	<b>VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER.</b>						
8521.10.00	- Magnetic tape-type	Free	Free			No.	
8521.90.00	- Other	Free	Free			No.	
<b>85.22</b>	<b>PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 85.19 OR 85.21</b>						
8522.10.00	- Pick-up cartridges	Free	Free			No.	
8522.90.00	- Other	Free	Free			No.	
<b>85.23</b>	<b>DISCS, TAPES, SOLIDSTATE NON VOLATILE STORAGE DEVICES, "SMART CARDS" AND OTHER MEDIA FOR THE RECORDING OF SOUND OR OF OTHER PHNOMENA, WHETHER OR NOT RECORDED, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF DISCS, BUT EXCLUDING CHAPTER 37.</b>						
<b>8523.2</b>	<b>Magnetic Media:</b>						
8523.21.00	- Cards incorporating a magnetic stripe	Free	Free			No.	
8523.29.00	- Other	Free	Free			No.	
<b>8523.4</b>	<b>Optical media:</b>						
8523.41.00	- Unrecorded	Free	Free			No.	
8523.49.00	- Other	Free	Free			No.	
<b>8523.5</b>	<b>Semi-conductor media:</b>						
8523.51.00	- Solid-state non-volatile storage devices	Free	Free			No.	
8523.52.00	- "Smart cards"	Free	Free			No.	
8523.59.00	- Other	Free	Free			No.	
8523.80.00	- Other	Free	Free			No.	
<b>85.24</b>	<b>FLAT PANEL DISPLAY MODULES, WHETHER OR NOT INCORPORATING TOUCH-SENSITIVE SCREENS.</b>						
<b>8524.1</b>	<b>Without drivers or control circuits :</b>						
8524.11.00	- Of liquid crystals	Free	Free			No.	
8524.12.00	- Of organic light-emitting diodes (OLED)	Free	Free			No.	
8524.19.00	- Other	Free	Free			No.	
<b>8524.9</b>	<b>Other</b>						
8524.91.00	- Of liquid crystals	Free	Free			No.	
8524.92.00	- Of organic light-emitting diodes (OLED)	Free	Free			No.	
8524.99.00	- Other	Free	Free			No.	
<b>85.25</b>	<b>TRANSMISSION APPARATUS FOR RADIOBROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS.</b>						
8525.50.00	- Transmission apparatus	Free	Free			No.	
8525.60.00	- Transmission apparatus incorporating reception apparatus	Free	Free			No.	
<b>8525.8</b>	<b>Television cameras, digital cameras and video camera recorders :</b>						
8525.81.00	- High-speed goods as specified in Subheading Note 1 to this Chapter	Free	Free			No.	
8525.82.00	- Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter	Free	Free			No.	
8525.83.00	- Other, night vision goods as specified in Subheading Note 3 to this Chapter	Free	Free			No.	
8525.89.00	- Other	Free	Free			No.	
<b>85.26</b>	<b>RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS.</b>						
8526.10.00	- Radar apparatus	Free	Free			No.	
<b>8526.9</b>	<b>Other:</b>						
8526.91.00	- Radio navigational aid apparatus	Free	Free			No.	
8526.92.00	- Radio remote control apparatus	Free	Free			No.	



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
85.27	<b>RECEPTION APPARATUS FOR RADIOBROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK.</b>						
8527.1	- <b>Radio-broadcasting receivers capable of operating without an external source of power:</b>						
8527.12.00	- Pocket-size Radio cassette-players	Free	Free			No.	
8527.13.00	- Other apparatus combined with sound recording or reproducing apparatus	Free	Free			No.	
8527.19	- <b>Other</b>						
8527.19.10	--- Portable receivers, of the walkie-talkie type	Free	Free			No.	
8527.19.20	--- Radio remote control apparatus	Free	Free			No.	
8527.19.90	--- Other	Free	Free			No.	
8527.2	- <b>Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles</b>						
8527.21.00	- Combined with sound recording or reproducing apparatus	Free	Free			No.	
8527.29.00	- Other	Free	Free			No.	
8527.9	- <b>Other:</b>						
8527.91.00	- Combined with sound recording or reproducing apparatus	Free	Free			No.	
8527.92.00	- Not combined with sound recording or reproducing apparatus but combined with a clock	Free	Free			No.	
8527.99.00	- Other:	Free	Free			No.	
85.28	<b>MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS; RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIOBROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS.</b>						
8528.4	- <b>Cathode-ray tube monitors:</b>						
8528.42.00	- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	Free	Free			No.	
8528.49.00	- Other	Free	Free			No.	
8528.5	- <b>Other monitors:</b>						
8528.52.00	- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	Free	Free			No.	
8528.59.00	- Other	Free	Free			No.	
8528.6	- <b>Projectors:</b>						
8528.62.00	- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	Free	Free			No.	
8528.69.00	- Other	Free	Free			No.	
8528.7	- <b>Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus:</b>						
8528.71.00	- Not designed to incorporate a video display or screen	Free	Free			No.	
8528.72.00	- Other, colour	Free	Free			No.	
8528.73.00	- Other, monochrome	Free	Free			No.	
85.29	<b>PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.24 TO 85.28.</b>						
8529.1	- <b>Aerials and aerial reflectors of all kinds; parts suitable for use therewith</b>						
8529.10.10	--- Aerials and aerial reflectors used for transmission.	Free	Free			No.	
8529.10.90	--- Other aerials and aerial reflectors of all kinds; parts suitable for use with aerial and aerials reflectors of all kinds.	Free	Free			No.	
8529.90.00	- Other	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>85.30</b>	<b>ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING 86.08)</b>						
8530.10.00	- Equipment for railways or tramways	Free	Free			No.	
8530.80.00	- Other equipment	Free	Free			No.	
8530.90.00	- Parts	Free	Free			No.	
<b>85.31</b>	<b>ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF HEADING 85.12 OR 85.30.</b>						
8531.10.00	- Burglar or fire alarms and similar apparatus	Free	Free			No.	
8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or lightemitting diodes (LED)	Free	Free			No.	
8531.80.00	- Other apparatus	Free	Free			No.	
8531.90.00	- Parts	Free	Free			No.	
<b>85.32</b>	<b>ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRESET).</b>						
8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kVA (power capacitors)	Free	Free			No.	
<b>8532.2</b>	<b>Other fixed capacitors:</b>						
8532.21.00	- Tantalum	Free	Free			No.	
8532.22.00	- Aluminium electrolytic	Free	Free			No.	
8532.23.00	- Ceramic dielectric, single layer	Free	Free			No.	
8532.24.00	- Ceramic dielectric, multilayer	Free	Free			No.	
8532.25.00	- Dielectric of paper or plastics	Free	Free			No.	
8532.29.00	- Other	Free	Free			No.	
8532.30.00	- Variable or adjustable (preset) capacitors	Free	Free			No.	
8532.90.00	- Parts	Free	Free			No.	
<b>85.33</b>	<b>ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS.</b>						
8533.10.00	- Fixed carbon resistors, composition or film types	Free	Free			No.	
<b>8533.2</b>	<b>Other fixed resistors:</b>						
8533.21.00	- For a power handling capacity not exceeding 20 W	Free	Free			No.	
8533.29.00	- Other	Free	Free			No.	
<b>8533.3</b>	<b>Wire wound variable resistors, including rheostats and potentiometers:</b>						
8533.31.00	- For a power handling capacity not exceeding 20 W	Free	Free			No.	
8533.39.00	- Other	Free	Free			No.	
8533.40.00	- Other variable resistors, including rheostats and potentiometers	Free	Free			No.	
8533.90.00	- Parts	Free	Free			No.	
<b>8534.00.00</b>	<b>Printed circuits.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
<b>85.35</b>	<b>ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1,000 VOLTS.</b>						
8535.10.00	- Fuses	Free	Free			No.	
<b>8535.2</b>	<b>Automatic circuit breakers:</b>						
8535.21.00	- For a voltage of less than 72.5 kV	Free	Free			No.	
8535.29.00	- Other	Free	Free			No.	
8535.30.00	- Isolating switches and make-and-break switches	Free	Free			No.	
8535.40.00	- Lightning arresters, voltage limiters and surge suppressors	Free	Free			No.	
8535.90.00	- Other	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>85.36</b>	<b>ELECTRICAL APPARATUS SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMPHOLDERS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1,000 VOLTS.</b>						
8536.10.00	- Fuses	Free	Free			No.	
8536.20.00	- Automatic circuit breakers	Free	Free			No.	
8536.30.00	- Other apparatus for protecting electrical circuits	Free	Free			No.	
<b>8536.4</b>	<b>Relays:</b>						
8536.41.00	- For a voltage not exceeding 60 v	Free	Free			No.	
8536.49.00	- Other	Free	Free			No.	
8536.50.00	- Other switches	Free	Free			No.	
<b>8536.6</b>	<b>Lampholders, plugs and sockets:</b>						
8536.61.00	- Lampholders	Free	Free			No.	
8536.69.00	- Other	Free	Free			No.	
8536.70.00	- Connectors for optical fibres, optical fibre bundles or cables	Free	Free			No.	
8536.90.00	- Other apparatus	Free	Free			No.	
<b>85.37</b>	<b>BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 85.35 OR 85.36, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF HEADING 85.17.</b>						
8537.10.00	- For a voltage not exceeding 1,000 v	Free	Free			No.	
8537.20.00	- For a voltage exceeding 1,000 v	Free	Free			No.	
<b>85.38</b>	<b>PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 85.35, 85.36 OR 85.37.</b>						
8538.10.00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37., not equipped with their apparatus	Free	Free			No.	
8538.90.00	- Other	Free	Free			No.	
<b>85.39</b>	<b>ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRAVIOLET OR INFRARED LAMPS; ARCLAMPS; LIGHT EMITTING DIODE (LED) LIGHT SOURCES.</b>						
8539.10.00	- Sealed beam lamp units	Free	Free			No.	
<b>8539.2</b>	<b>Other filament lamps, excluding ultraviolet or infrared lamps:</b>						
8539.21.00	- Tungsten halogen	Free	Free			No.	
8539.22.00	- Other, of a power not exceeding 200W and for a voltage exceeding 100 V	Free	Free			No.	
8539.29.00	- Other	Free	Free			No.	
<b>8539.3</b>	<b>Discharge lamps, other than ultraviolet lamps:</b>						
8539.31.00	- Fluorescent, hot cathode	Free	Free			No.	
8539.32.00	- Mercury or sodium vapour lamps; metal halide lamps	Free	Free			No.	
8539.39.00	- Other	Free	Free			No.	
<b>8539.4</b>	<b>Ultraviolet or infrared lamps; arclamps</b>						
8539.41.00	- Arc lamps	Free	Free			No.	
8539.49.00	- Other	Free	Free			No.	
<b>8539.5</b>	<b>Light-emitting diode (LED) light sources</b>						
8539.51.00	- Light-emitting diode (LED) modules	Free	Free			No.	
8539.52.00	- Light-emitting diode (LED) lamps	Free	Free			No.	
8539.90.00	- Parts	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>85.40</b>	<b>THERMIONIC, COLD CATHODE OR PHOTOCATHODE VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODERAY TUBES, TELEVISION CAMERA TUBES).</b>						
<b>8540.1</b>	<b>Cathode ray television picture tubes, including video monitor cathode ray tubes:</b>						
8540.11.00	Colour	Free	Free			No.	
8540.12.00	Monochrome	Free	Free			No.	
8540.20.00	Television camera tubes; image converters and intensifiers; other photocathode tubes	Free	Free			No.	
8540.40.00	Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	Free	Free			No.	
8540.60.00	Other cathode ray tubes	Free	Free			No.	
<b>8540.7</b>	<b>Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding gridcontrolled tubes:</b>						
8540.71.00	Magnetrons	Free	Free			No.	
8540.79.00	Other	Free	Free			No.	
<b>8540.8</b>	<b>Other valves and tubes:</b>						
8540.81.00	Receiver or amplifier valves and tubes	Free	Free			No.	
8540.89.00	Other	Free	Free			No.	
<b>8540.9</b>	<b>Parts:</b>						
8540.91.00	Of cathode ray tubes	Free	Free			No.	
8540.99.00	Other	Free	Free			No.	
<b>85.41</b>	<b>SEMICONDUCTOR DEVICES (FOR EXAMPLE DIODES, TRANSISTORS, SEMICONDUCTOR BASED TRANSDUCERS) ; PHOTOSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT-EMITTING DIODES (LED), WHETHER OR NOT ASSEMBLED WITH OTHER LIGHT-EMITTING DIODES (LED); MOUNTED PIEZO-ELECTRIC CRYSTALS.</b>						
8541.10.00	Diodes, other than photosensitive or light-emitting diodes (LED)	Free	Free			No.	
<b>8541.2</b>	<b>Transistors, other than photosensitive transistors:</b>						
8541.21.00	With a dissipation rate of less than 1 W	Free	Free			No.	
8541.29.00	Other	Free	Free			No.	
8541.30.00	Thyristors, diacs and triacs, other than photosensitive devices	Free	Free			No.	
<b>8541.4</b>	<b>Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
8541.41.00	Light-emitting diodes (LED)	Free	Free			No.	
8541.42.00	Photovoltaic cells not assembled in modules or made up into panels	Free	Free			No.	
8541.43.00	Photovoltaic cells assembled in modules or made up into panels	Free	Free			No.	
8541.49.00	Other	Free	Free			No.	
<b>8541.5</b>	<b>Other semiconductor devices</b>						
8541.51.00	Semiconductor-based transducers	Free	Free			No.	
8541.59.00	Other	Free	Free			No.	
8541.60.00	Mounted piezoelectric crystals	Free	Free			No.	
8541.90.00	Parts	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>85.42</b>	<b>ELECTRONIC INTEGRATED CIRCUITS.</b>						
<b>8542.3</b>	<b>Electronic integrated circuits:</b>						
8542.31.00	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	Free	Free			No.	
8542.32.00	Memories	Free	Free			No.	
8542.33.00	Amplifiers	Free	Free			No.	
8542.39.00	Other	Free	Free			No.	
8542.90.00	Parts	Free	Free			No.	
<b>85.43</b>	<b>ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.</b>						
8543.10.00	Particle accelerators	Free	Free			No.	
8543.20.00	Signal generators	Free	Free			No.	
8543.30.00	Machines and apparatus for electroplating Electrolysis or electrophoresis	Free	Free			No.	
8543.40.00	Electronic cigarettes and similar personal electric vaporising devices	Free	Free			No.	
8543.70.00	Other machines and apparatus	Free	Free			No.	
8543.90.00	Parts	Free	Free			No.	
<b>85.44</b>	<b>INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING COAXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS.</b>						
<b>8544.1</b>	<b>Winding wire:</b>						
8544.11.00	Of copper	Free	Free			Kg	
8544.19.00	Other	Free	Free			Kg	
8544.20.00	Coaxial cable and other coaxial electric conductors	Free	Free			Kg	
8544.30.00	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	Free	Free			No.	
<b>8544.4</b>	<b>Other electric conductors, for a voltage not exceeding 1000 V:</b>						
8544.42.00	Fitted with connectors	Free	Free			No.	
8544.49.00	Other	Free	Free			No.	
8544.60.00	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V	Free	Free			No.	
8544.70.00	Optical fibre cables	Free	Free			No.	
<b>85.45</b>	<b>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.</b>						
<b>8545.1</b>	<b>Electrodes:</b>						
8545.11.00	Of a kind used for furnaces	Free	Free			No.	
8545.19.00	Other	Free	Free			No.	
8545.20.00	Brushes	Free	Free			No.	
8545.90.00	Other	Free	Free			No.	
<b>85.46</b>	<b>ELECTRICAL INSULATORS OF ANY MATERIAL.</b>						
8546.10.00	Of glass	Free	Free			No.	
8546.20.00	Of ceramics	Free	Free			No.	
8546.90.00	Other	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>85.47</b>	<b>INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF HEADING 85.46; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL.</b>						
8547.10.00	- Insulating fittings of ceramics	Free	Free			No.	
8547.20.00	- Insulating fittings of plastics	Free	Free			No.	
8547.90.00	- Other	Free	Free			No.	
<b>8548.00.00</b>	<b>Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
<b>85.49</b>	<b>ELECTRICAL AND ELECTRONIC WASTE AND SCRAP</b>						
<b>8549.1</b>	<b>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :</b>						
8549.11.00	- Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	Free	Free			No.	
8549.12.00	- Other, containing lead, cadmium or mercury	Free	Free			No.	
8549.13.00	- Sorted by chemical type and not containing lead, cadmium or mercury	Free	Free			No.	
8549.14.00	- Unsorted and not containing lead, cadmium or mercury	Free	Free			No.	
8549.19.00	- Other	Free	Free			No.	
<b>8549.2</b>	<b>Of a kind used principally for the recovery of precious metal :</b>						
8549.21.00	- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	Free	Free			No.	
8549.29.00	- Other	Free	Free			No.	
<b>8549.3</b>	<b>Other electrical and electronic assemblies and printed circuit boards :</b>						
8549.31.00	- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	Free	Free			No.	
8549.39.00	- Other	Free	Free			No.	
<b>8549.9</b>	<b>Other</b>						
8549.91.00	- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	Free	Free			No.	
8549.99.00	- Other	Free	Free			No.	

**SECTION XVII**  
**VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT**

**Notes.**

- 1.- This heading does not cover articles of heading 95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
- 2.- The expression "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 84.04 or other articles of vulcanised rubber other than hard rubber (heading 40.16);
  - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) Articles of Chapter 82 (tools);
  - (d) Articles of Chapter 83.06;
  - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
  - (f) Electrical machinery or equipment (Chapters 85);
  - (g) Articles of Chapter 90;
  - (h) Articles of Chapter 91;
  - (i) Arms (Chapter 93);
  - (k) Luminaires and lighting fittings and parts thereof of heading 94.03
  - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
- 3.- References in Chapter 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 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 are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

**CHAPTER 86**  
**RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF;**  
**RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF;**  
**MECHANICAL (INCLUDING ELECTRO-MECHANICAL)**  
**TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS**

**Notes.**

- 1.- This Chapter does not cover:
  - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
  - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
  - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.
- 2.- Heading 86.07 applies, *inter alia*, to:
  - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
  - (b) Frames, underframes, bogies and bissel-bogies;
  - (c) Axle boxes; brake gear;
  - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
  - (e) Coachwork.
- 3.- Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to:
  - (a) Assembled track, turntables, platform buffers, loading gauges;
  - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>86.01</b>	<b>RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS.</b>						
8601.10.00	- Powered from an external source of electricity	Free	Free			No.	
8601.20.00	- Powered by electric accumulators	Free	Free			No.	
<b>86.02</b>	<b>OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS.</b>						
8602.10.00	- Dieselelectric locomotives	Free	Free			No.	
8602.90.00	- Other	Free	Free			No.	
<b>86.03</b>	<b>SELFPROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF HEADING 86.04.</b>						
8603.10.00	- Powered from an external source of electricity	Free	Free			No.	
8603.90.00	- Other	Free	Free			No.	
<b>8604.00.00</b>	<b>Railway or tramway maintenance or service vehicles, whether or not selfpropelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
<b>8605.00.00</b>	<b>Railway or tramway passenger coaches, not selfpropelled; luggage vans, post office coaches and others pecial purpose railway or tramway coaches, not selfpropelled (excluding those of heading 86.04).</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
<b>86.06</b>	<b>RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELFPROPELLED.</b>						
8606.10.00	- Tank wagons and the like	Free	Free			No.	
8606.30.00	- Selfdischarging vans and wagons, other than those of subheading 8606.10.00	Free	Free			No.	
<b>8606.9</b>	<b>Other:</b>						
8606.91.00	- Covered and closed	Free	Free			No.	
8606.92.00	- Open, with non removal sides of a height exceeding 60 cm	Free	Free			No.	
8606.99.00	- Other	Free	Free			No.	
<b>86.07</b>	<b>PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLINGSTOCK.</b>						
<b>8607.1</b>	<b>Bogies, bisselbogies, axles and wheels, and parts thereof:</b>						
8607.11.00	- Driving bogies and bisselbogies	Free	Free			No.	
8607.12.00	- Other bogies and bisselbogies	Free	Free			No.	
8607.19.00	- Other, including parts	Free	Free			No.	
<b>8607.2</b>	<b>Brakes and parts thereof:</b>						
8607.21.00	- Air brakes and parts thereof	Free	Free			No.	
8607.29.00	- Other	Free	Free			No.	
8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	Free	Free			No.	
<b>8607.9</b>	<b>Other:</b>						
8607.91.00	- Of locomotives	Free	Free			No.	
8607.99.00	- Other	Free	Free			No.	
<b>8608.00.00</b>	<b>Railway or tramway track fixtures and fittings; signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
<b>8609.00.00</b>	<b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	



**CHAPTER 87**  
**VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK,**  
**AND PARTS AND ACCESSORIES THEREOF**

**Notes.**

- 1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
- 2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.
- Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with a tractor, and whether or not mounted on it.
- 3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
- 4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

**Subheading Note**

1. - Subheading 8708.22 covers :  
(a) front windscreens (windshields), rear windows and other windows, framed; and  
(b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05."

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>87.01</b>	<b>TRACTORS (OTHER THAN TRACTORS OF HEADING 87.09).</b>						
<b>8701.1</b>	<b>Single axle tractors</b>						
8701.10.10	For agriculture	Free	Free			No.	
8701.10.90	Other	Free	Free			No.	
<b>8701.2</b>	<b>Road tractors for semi-trailers :</b>						
8701.21.00	With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	Free	Free			No.	
8701.22.00	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	Free	Free			No.	
8701.24.00	With only electric motor for propulsion	Free	Free			No.	
8701.29.00	Other	Free	Free			No.	
8701.30.00	Track-laying tractors	Free	Free			No.	
<b>8701.9</b>	<b>Other, of an engine power:</b>						
<b>8701.91</b>	<b>Not exceeding 18 kW</b>						
8701.91.10	Tractors for agricultural and forestry work	Free	Free			No.	
8701.91.90	Other	Free	Free			No.	
<b>8701.92</b>	<b>Exceeding 18 kW but not exceeding 37 kW</b>						
8701.92.10	Tractors for agricultural and forestry work	Free	Free			No.	
8701.92.90	Other	Free	Free			No.	
<b>8701.93</b>	<b>Exceeding 37 kW but not exceeding 75 kW</b>						
8701.93.10	Tractors for agricultural and forestry work	Free	Free			No.	
8701.93.90	Other	Free	Free			No.	
<b>8701.94</b>	<b>Exceeding 75 kW but not exceeding 130 kW</b>						
8701.94.10	Tractors for agricultural and forestry work	Free	Free			No.	
8701.94.90	Other	Free	Free			No.	
<b>8701.95</b>	<b>Exceeding 130 kW</b>						
8701.95.10	Tractors for agricultural and forestry work	Free	Free			No.	
8701.95.90	Other	Free	Free			No.	
<b>87.02</b>	<b>MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER.</b>						
8702.10.00	With only compressionignition internal combustion piston engine(diesel or semidiesel)	Free	Free			No.	
8702.20.00	With both compressionignition internal combustion piston engine (diesel or semidiesel) and electric motor as motors for propulsion	Free	Free			No.	
8702.30.00	With both sparkignition internal combustion piston engine and electric motor as motors for propulsion	Free	Free			No.	
8702.40.00	With only electric motor for propulsion	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
8702.9	- Other						
8702.90.10	--- Air cushion vehicles (hovercrafts) designed to travel over land or over both land and water	Free	Free			No.	
8702.90.90	--- Other	Free	Free			No.	
87.03	<b>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.</b>						
8703.10.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	Free	Free			No.	
8703.2	- Other vehicles, with only sparkignition internal combustion piston engine:						
8703.21	-- Of a cylinder capacity not exceeding 1000 cc						
8703.21.10	--- Brand new	Free	Free			No.	
8703.21.19	--- Used/Recondition	Free	Free			No.	
8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc						
8703.22.10	--- Brand new	Free	Free			No.	
8703.22.19	--- Used/Recondition	Free	Free			No.	
8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc						
8703.23.10	--- Brand new	Free	Free			No.	
8703.23.19	--- Used/Recondition	Free	Free			No.	
8703.24	-- Of cylinder capacity exceeding 3,000cc						
8703.24.10	--- Brand new	Free	Free			No.	
8703.24.19	--- Used/Recondition	Free	Free			No.	
8703.24.20	--- Motorhomes (caravans, campers, etc)	Free	Free			No.	
8703.24.31	--- Three wheeled lightweight vehicles (Brand new)	Free	Free			No.	
8703.24.39	--- Used/Recondition	Free	Free			No.	
8703.24.51	--- Sports and racing cars (Brand new)	Free	Free			No.	
8703.24.59	--- Used/Recondition	Free	Free			No.	
8703.24.61	--- Security vans (Brand new)	Free	Free			No.	
8703.24.69	--- Used/Recondition	Free	Free			No.	
8703.24.90	--- Other	Free	Free			No.	
8703.3	- Other vehicles, with only compressionignition internal combustion piston engine (diesel or semi-diesel):						
8703.31	-- Of a cylinder capacity not exceeding 1,500 cc						
8703.31.10	--- Brand new	Free	Free			No.	
8703.31.19	--- Used/Recondition	Free	Free			No.	
8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc						
8703.32.10	--- Brand new	Free	Free			No.	
8703.32.19	--- Used/Recondition	Free	Free			No.	
8703.33	-- Of cylinder capacity exceeding 2,500 cc						
8703.33.11	--- Of a cylinder capacity exceeding 2,500 cc but not exceeding 2,700 cc (Brand new)	Free	Free			No.	
8703.33.19	--- Used/Recondition	Free	Free			No.	
8703.33.91	--- Of cylinder capacity exceeding 2,700 cc (Brand new)	Free	Free			No.	
8703.33.99	--- Used/Recondition	Free	Free			No.	
8703.40.00	- Other vehicles, with both sparkignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	Free	Free			No.	
8703.50.00	- Other vehicles, with both compressionignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion other than those capable of being charged by plugging to external source of electric power	Free	Free			No.	
8703.60.00	- Other vehicles, with both sparkignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
8703.70.00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	Free	Free			No.	
8703.80.00	- Other vehicles, with only electric motor for propulsion	Free	Free			No.	
8703.9	- Other						
8703.90.10	--- Specialised vehicles such as ambulances, prison vans and hearses	Free	Free			No.	
8703.90.20	--- Motorhomes (caravan campers, etc)	Free	Free			No.	
8703.90.31	--- Threewheeled lightweight vehicles (Brand new)	Free	Free			No.	
8703.90.39	--- Used/Recondition	Free	Free			No.	
8703.90.51	--- Sports and racing cars (Brand new)	Free	Free			No.	
8703.90.59	--- Used/Recondition	Free	Free			No.	
8703.90.61	--- Security Van (Brand new)	Free	Free			No.	
8703.90.69	--- Used/Recondition	Free	Free			No.	
8703.90.90	--- Other	Free	Free			No.	
87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS.						
8704.1	- Dumpers designed for off highway use						
8704.10.10	--- Brand new	Free	Free			No.	
8704.10.19	--- Used/Recondition	Free	Free			No.	
8704.2	- Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):						
8704.21	- G.V.W not exceeding 5 tonne						
8704.21.11	--- Utility trucks (double cab vehicles with a separate open back) ,G.V.W. not exceeding 3.5 tonnes (Brand new)	Free	Free			No.	
8704.21.19	--- Used/Recondition	Free	Free			No.	
8704.21.91	--- G.V.W. not exceeding 5 tonnes (Brand new)	Free	Free			No.	
8704.21.99	--- Used/Recondition	Free	Free			No.	
8704.22	- G.V.W exceeding 5 tonnes but not exceeding 20 tonnes						
8704.22.10	--- Brand new	Free	Free			No.	
8704.22.19	--- Used/Recondition	Free	Free			No.	
8704.23	- G.V.W exceeding 20 tonnes						
8704.23.11	--- Delivery trucks and vans of all kinds (Brand new)	Free	Free			No.	
8704.23.19	--- Used/Recondition	Free	Free			No.	
8704.23.21	--- Refrigerated or insulated lorries (Brand new)	Free	Free			No.	
8704.23.29	--- Used/Recondition	Free	Free			No.	
8704.23.31	--- Refuse Collectors(Brand new)	Free	Free			No.	
8704.23.39	--- Used/Recondition	Free	Free			No.	
8704.23.91	--- Other, g.v.w exceeding 20 tonnes (Brand new)	Free	Free			No.	
8704.23.99	--- Used/Recondition	Free	Free			No.	
8704.3	- Other, with only spark-ignition internal combustion piston engine:						
8704.31.1	- G.V.W. not exceeding 5 tonnes						
8704.31.11	--- Utility trucks (double cab vehicles with a separate open back), (Brand new)	Free	Free			No.	
8704.31.19	--- Used/Recondition	Free	Free			No.	
8704.32	- G.V.W exceeding 5 tonnes						
8703.32.10	--- Brand new	Free	Free			No.	
8704.32.19	--- Used/Recondition	Free	Free			No.	
8704.4	- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :						
8704.41.00	- G.V.W not exceeding 5 tonnes	Free	Free			No.	
8704.42.00	- G.V.W exceeding 5 tonnes but not exceeding 20 tonnes	Free	Free			No.	
8704.43.00	- G.V.W exceeding 20 tonnes	Free	Free			No.	
8704.5	- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :						
8704.51.00	- G.V.W not exceeding 5 tonnes	Free	Free			No.	
8704.52.00	- G.V.W exceeding 5 tonnes	Free	Free			No.	
8704.60.00	- Other with only electric motor for propulsion	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>8704.9</b>	- <b>Other</b>						
8704.90.11	--- Delivery trucks and vans of all kinds (Brand new)	Free	Free			No.	
8704.90.19	--- Used/Recondition	Free	Free			No.	
8704.90.21	--- Refrigerated or insulated lorries (Brand new)	Free	Free			No.	
8704.90.29	--- Used/Recondition	Free	Free			No.	
8704.90.31	--- Refuse Collectors (Brand new)	Free	Free			No.	
8704.90.39	--- Used/Recondition	Free	Free			No.	
8704.90.91	--- Other (Brand New)	Free	Free			No.	
8704.90.99	--- Used/Recondition	Free	Free			No.	
<b>87.05</b>	<b>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, CONCRETEMIXER LORRIES, ROAD SWEEPER LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS).</b>						
8705.10.00	- Crane lorries	Free	Free			No.	
8705.20.00	- Mobile drilling derricks	Free	Free			No.	
8705.30.00	- Fire fighting vehicles	Free	Free			No.	
8705.40.00	- Concrete mixer lorries	Free	Free			No.	
8705.90.00	- Other	Free	Free			No.	
<b>8706.00.00</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 87.05.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
<b>87.07</b>	<b>BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05.</b>						
8707.10.00	- For the vehicles of heading 87.03	Free	Free			No.	
8707.90.00	- Other	Free	Free			No.	
<b>87.08</b>	<b>PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05.</b>						
8708.10.00	- Bumpers and parts thereof	Free	Free			No.	
<b>8708.2</b>	<b>Other parts and accessories of bodies (including cabs):</b>						
8708.21.00	- Safety seat belts	Free	Free			No.	
8708.22.00	- Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	Free	Free			No.	
8708.29.00	- Other	Free	Free			No.	
8708.30.00	- Brakes and servo-brakes; parts thereof	Free	Free			No.	
8708.40.00	- Gear boxes and parts thereof	Free	Free			No.	
8708.50.00	- Drive-axles with differential, whether or not provided with other transmission components	Free	Free			No.	
8708.70.00	- Road wheels and parts and accessories thereof	Free	Free			No.	
8708.80.00	- Suspension systems and parts thereof (including shock absorbers)	Free	Free			No.	
<b>8708.9</b>	<b>Other parts and accessories:</b>						
8708.91.00	- Radiators and parts thereof	Free	Free			No.	
8708.92.00	- Silencers (mufflers) and exhaust pipes; parts thereof	Free	Free			No.	
8708.93.00	- Clutches and parts thereof	Free	Free			No.	
8708.94.00	- Steering wheels, steering columns and steering boxes parts thereof	Free	Free			No.	
8708.95.00	- Safety airbags with inflator system; parts thereof	Free	Free			No.	
8708.99.00	- Other	Free	Free			No.	
<b>87.09</b>	<b>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.</b>						
<b>8709.1</b>	<b>Vehicles:</b>						
8709.11.00	- Electrical	Free	Free			No.	
8709.19.00	- Other	Free	Free			No.	
8709.90.00	- Parts	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	Free	Free			No.	P&R
87.11	<b>MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDECARS; SIDECARS.</b>						
8711.10.00	- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc	Free	Free			No.	
8711.20.00	- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	Free	Free			No.	
8711.30.00	- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	Free	Free			No.	
8711.40.00	- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	Free	Free			No.	
8711.50.00	- With internal combustion piston engine of a cylinder capacity exceeding 800 cc	Free	Free			No.	
8711.60.00	- With electric motor for propulsion	Free	Free			No.	
8711.90.00	- Other	Free	Free			No.	
8712.00.00	<b>Bicycles and other cycles (including delivery tricycles), not motorised.</b>	Free	Free			No.	
87.13	<b>CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED.</b>						
8713.10.00	- Not mechanically propelled	Free	Free			No.	
8713.90.00	- Other	Free	Free			No.	
87.14	<b>PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 87.11 TO 87.13</b>						
8714.10.00	- Of motorcycles (including mopeds)	Free	Free			No.	
8714.20.00	- Of carriages for disabled persons	Free	Free			No.	
8714.9	<b>Other:</b>						
8714.91.00	- Frames and forks, and parts thereof	Free	Free			No.	
8714.92.00	- Wheel rims and spokes	Free	Free			No.	
8714.93.00	- Hubs, other than coaster braking hubs and hub brakes, and freewheel sprocketwheels	Free	Free			No.	
8714.94.00	- Brakes, including coaster braking hubs and hub brakes, and parts thereof	Free	Free			No.	
8714.95.00	- Saddles	Free	Free			No.	
8714.96.00	- Pedals and crankgear, and parts thereof	Free	Free			No.	
8714.99.00	- Other	Free	Free			No.	
8715.00.00	<b>Baby carriages and parts thereof.</b>	Free	Free			No.	
87.16	<b>TRAILERS AND SEMITRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF.</b>						
8716.10.00	- Trailers and semitrailers of the caravan type, for housing or camping	Free	Free			No.	
8716.20.00	- Selfloading or selfunloading trailers and semitrailers for agricultural purposes	Free	Free			No.	
8716.3	<b>Other trailers and semitrailers for the transport of goods:</b>						
8716.31.00	- Tanker trailers and Tanker semitrailers	10%	10%			No.	
8716.39.00	- Other (including boat trailers)	10%	10%			No.	
8716.40.00	- Other trailers and semitrailers	10%	10%			No.	
8716.8	<b>Other vehicles</b>						
8716.80.10	- Wheelbarrows and shopping trolleys	10%	10%			No.	
8716.80.90	- Other	10%	10%			No.	
8716.90.00	- Parts	Free	Free			No	

**CHAPTER 88**  
**AIRCRAFT, SPACECRAFT, AND PARTS THEREOF**

**Note**

1.- For the purposes of this Chapter, the expression "unmanned aircraft" means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.  
The expression "unmanned aircraft", however, does not cover flying toys, designed solely for amusement purposes (heading 95.03).

**Subheading Notes.**

1.- For the purposes of subheading 8802.11 to 8802.40, the expression "unladen weight" means the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.  
2.- For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
8801.00.00	Balloons and dirigibles; gliders, hang gliders and other nonpowered aircraft	Free	Free			No.	P&R
88.02	OTHER AIRCRAFT, EXCEPT UNMANNED AIRCRAFT OF HEADING 88.06 (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES.						
8802.1	- Helicopters:						
8802.11.00	- Of an unladen weight not exceeding 2,000 kg	Free	Free			No.	P&R
8802.12.00	- Of an unladen weight exceeding 2,000 kg	Free	Free			No.	P&R
8802.20.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	Free	Free			No.	P&R
8802.30.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg not exceeding 15,000 kg	Free	Free			No.	P&R
8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	Free	Free			No.	P&R
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Free	Free			No.	P&R
8804.00.00	Parachutes (including dirigible parachutes and paragliders) and parachutes; parts thereof and accessories thereto.	Free	Free			No.	P&R
88.05	AIRCRAFT LAUNCHING GEAR; DECK ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS OF THE FOREGOING ARTICLES.						
8805.10.00	- Aircraft launching gear and parts thereof; deck arrestor or similar gear and parts thereof	Free	Free			No.	P&R
8805.2	- Ground flying trainers and parts thereof:						
8805.21.00	- Air combat simulators and parts thereof	Free	Free			No.	P&R
8805.29.00	- Other	Free	Free			No.	P&R
88.06	UNMANNED AIRCRAFT.						
8806.10.00	- Designed for the carriage of passengers	Free	Free			No.	P&R
8806.2	- Other, for remote-controlled flight only :						
8806.21.00	- With maximum take-off weight not more than 250 g	Free	Free			No.	P&R
8806.22.00	- With maximum take-off weight more than 250 g but not more than 7 kg	Free	Free			No.	P&R
8806.23.00	- With maximum take-off weight more than 7 kg but not more than 25 kg	Free	Free			No.	P&R
8806.24.00	- With maximum take-off weight more than 25 kg but not more than 150 kg	Free	Free			No.	P&R
8806.29.00	- Other	Free	Free			No.	P&R
8806.9	- Other						
8806.91.00	- With maximum take-off weight not more than 250 g	Free	Free			No.	P&R
8806.92.00	- With maximum take-off weight more than 250 g but not more than 7 kg	Free	Free			No.	P&R
8806.93.00	- With maximum take-off weight more than 7 kg but not more than 25 kg	Free	Free			No.	P&R
8806.94.00	- With maximum take-off weight more than 25 kg but not more than 150 kg	Free	Free			No.	P&R
8806.99.00	- Other	Free	Free			No.	P&R
88.07	PARTS OF GOODS OF HEADING 88.01, 88.02 OR 88.06.						
8807.10.00	- Propellers and rotors and parts thereof	Free	Free			No.	P&R
8807.20.00	- Under-carriages and parts thereof	Free	Free			No.	P&R
8807.30.00	- Other parts of airplanes, helicopters or unmanned aircraft	Free	Free			No.	P&R
8807.90.00	- Other	Free	Free			No.	P&R

**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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>89.01</b>	<b>CRUISE SHIPS, EXCURSION BOATS, FERRYBOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS.</b>						
8901.10.00	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferryboats of all kinds	Free	Free			No.	
8901.20.00	- Tankers	Free	Free			No.	
8901.30.00	- Refrigerated vessels, other than those of subheading 8901.20	Free	Free			No.	
8901.90.00	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	Free	Free			No.	
<b>8902.00.00</b>	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
<b>89.03</b>	<b>YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES.</b>						
<b>8903.1</b>	<b>Inflatable (including rigid hull inflatable) boats :</b>						
8903.11.00	- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	Free	Free			No.	
8903.12.00	- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	Free	Free			No.	
8903.19.00	- Other	Free	Free			No.	
<b>8903.2</b>	<b>Sailboats, other than inflatable, with or without auxiliary motor :</b>						
8903.21.00	- Of a length not exceeding 7.5 m	Free	Free			No.	
8903.22.00	- Of a length exceeding 7.5 m but not exceeding 24 m	Free	Free			No.	
8903.23.00	- Of a length exceeding 24 m	Free	Free			No.	
<b>8903.3</b>	<b>Motorboats, other than inflatable, not including outboard motorboats :</b>						
8903.31.00	- Of a length not exceeding 7.5 m	Free	Free			No.	
8903.32.00	- Of a length exceeding 7.5 m but not exceeding 24 m	Free	Free			No.	
8903.33.00	- Of a length exceeding 24 m	Free	Free			No.	
<b>8903.9</b>	<b>Other :</b>						
8903.93.00	- Of a length not exceeding 7.5 m	Free	Free			No.	
8903.99.00	- Other						
<b>8904.00.00</b>	<b>Tugs and pusher craft.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
<b>89.05</b>	<b>LIGHTVESSELS, FIREFLOATS, 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.</b>						
8905.10.00	- Dredgers	Free	Free			No.	
8905.20.00	- Floating or submersible drilling or production platforms	Free	Free			No.	
8905.90.00	- Other	Free	Free			No.	
<b>89.06</b>	<b>OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS.</b>						
8906.10.00	- Warships	Free	Free			No.	P&R
8906.90.00	- Other	Free	Free			No.	P&R
<b>89.07</b>	<b>OTHER FLOATING STRUCTURES, (FOR EXAMPLE, RAFTS, TANKS, COFFERDAMS, LANDING STAGES, BUOYS AND BEACONS.</b>						
8907.10.00	- Inflatable rafts	Free	Free			No.	
8907.90.00	- Other	Free	Free			No.	
<b>8908.00.00</b>	<b>Vessels and other floating structures for breaking up.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	

**SECTION XVIII**  
**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL**  
**OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES;**  
**MUSICAL INSTRUMENTS;**

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**CHAPTER 90**  
**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL**  
**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 other than hard rubber (heading 40.16), of leather or of composition leather rubber 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;
- (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, optical dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;
- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital camera and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); 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 of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be Chapter or 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
- (c) All other parts and accessories are to be classified in heading 90.33.

3.- The provisions of Note 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; or
- Supporting or holding parts of the body following an illness, operation or injury.

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

7.- Heading 90.32 applies only to:

- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and
- (b) Automatic regulators of electrical quantities, and instruments or apparatus for non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.



Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>90.01</b>	<b>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.</b>						
9001.10.00	- Optical fibres, optical fibre bundles and cables	Free	Free			No.	
9001.20.00	- Sheets and plates of polarising material	Free	Free			No.	
9001.30.00	- Contact lenses	Free	Free			No.	
9001.40.00	- Spectacle lenses of glass	Free	Free			No.	
9001.50.00	- Spectacle lenses of other materials	Free	Free			No.	
9001.90.00	- Other	Free	Free			No.	
<b>90.02</b>	<b>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.</b>						
<b>9002.1</b>	<b>Objective lenses:</b>						
9002.11.00	- For cameras, projectors or photographic enlargers or reducers	Free	Free			No.	
9002.19.00	- Other	Free	Free			No.	
9002.20.00	- Filters	Free	Free			No.	
9002.90.00	- Other	Free	Free			No.	
<b>90.03</b>	<b>FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF.LIKE, AND PARTS THEREOF.LIKE, AND PARTS THEREOF.</b>						
<b>9003.1</b>	<b>Frames and mountings:</b>						
9003.11.00	- Of plastics	Free	Free			No.	
9003.19.00	- Of other materials	Free	Free			No.	
9003.90.00	- Parts	Free	Free			No.	
<b>90.04</b>	<b>SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROJECTIVE OR OTHER.</b>						
9004.10.00	- Sunglasses	Free	Free			No.	
9004.90.00	- Other	Free	Free			No.	
<b>90.05</b>	<b>BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIOASTRONOMY.</b>						
9005.10.00	- Binoculars	Free	Free			No.	
9005.80.00	- Other instruments	Free	Free			No.	
9005.90.00	- Parts and accessories (including mountings)	Free	Free			No.	
<b>90.06</b>	<b>PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS OTHER THAN DISCHARGE LAMPS OF HEADING 85.39.</b>						
9006.30.00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	Free	Free			No.	
9006.40.00	- Instant print cameras	Free	Free			No.	
<b>9006.5</b>	<b>Other cameras:</b>						
9006.53.00	- For roll film of a width of 35 mm	Free	Free			No.	
9006.59.00	- Other	Free	Free			No.	
<b>9006.6</b>	<b>Photographic flashlight apparatus and flashbulbs:</b>						
9006.61.00	- Discharge lamp ("electronic") flashlight apparatus	Free	Free			No.	
9006.69.00	- Other	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>9006.9</b>	<b>- Parts and accessories:</b>						
9006.91.00	- For cameras	Free	Free			No.	
9006.99.00	- Other	Free	Free			No.	
<b>90.07</b>	<b>CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS.</b>						
9007.10.00	- Cameras	Free	Free			No.	
9007.20.00	- Projectors	Free	Free			No.	
<b>9007.9</b>	<b>- Parts and accessories:</b>						
9007.91.00	- For cameras	Free	Free			No.	
9007.92.00	- For projectors	Free	Free			No.	
<b>90.08</b>	<b>IMAGE PROJECTORS, OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS.</b>						
9008.50.00	- Projectors, enlargers and reducers	Free	Free			No.	
9008.90.00	- Parts and accessories	Free	Free			No.	
<b>[90.09]</b>							
<b>90.10</b>	<b>APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (INCLUDING CINEMATOGRAPHIC) LABORATORIES NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES, PROJECTION SCREENS.</b>						
9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	Free	Free			No.	
9010.50.00	- Other apparatus and equipment For photographic (including cinematographic) laboratories; negatoscopes	Free	Free			No.	
9010.60.00	- Projection screens	Free	Free			No.	
9010.90.00	- Parts and accessories	Free	Free			No.	
<b>90.11</b>	<b>COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICRO GRAPHY, OR CINEPHOTOMICRO GRAPHY OR MICROPROJECTION.</b>						
9011.10.00	- Stereoscopic microscopes	Free	Free			No.	
9011.20.00	- Other microscopes, for photomicro graphy, cinephotomicrography or microprojection	Free	Free			No.	
9011.80.00	- Other microscopes	Free	Free			No.	
9011.90.00	- Parts and accessories	Free	Free			No.	
<b>90.12</b>	<b>MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS.</b>						
9012.10.00	- Microscopes other than optical microscopes; diffraction	Free	Free			No.	
9012.90.00	- Parts and accessories	Free	Free			No.	
<b>90.13</b>	<b>LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.</b>						
9013.10.00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	Free	Free			No.	
9013.20.00	- Lasers, other than laser diodes	Free	Free			No.	
9013.80.00	- Other devices, appliances and instruments	Free	Free			No.	
9013.90.00	- Parts and accessories	Free	Free			No.	
<b>90.14</b>	<b>DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES.</b>						
9014.10.00	- Direction finding compasses	Free	Free			No.	
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	Free	Free			No.	
9014.80.00	- Other instruments and appliances	Free	Free			No.	
9014.90.00	- Parts and accessories	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>90.15</b>	<b>SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS.</b>						
9015.10.00	- Rangefinders	Free	Free			No.	
9015.20.00	- Theodolites and tachymeters (tacheometers)	Free	Free			No.	
9015.30.00	- Levels	Free	Free			No.	
9015.40.00	- Photogrammetrical surveying instruments and appliances	Free	Free			No.	
9015.80.00	- Other instruments and appliances	Free	Free			No.	
9015.90.00	- Parts and accessories	Free	Free			No.	
<b>9016.00.00</b>	<b>Balances of a sensitivity of 5 cg or better, with or without weights.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
<b>90.17</b>	<b>DRAWING, MARKING OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.</b>						
9017.10.00	- Drafting tables and machines, whether or not automatic	Free	Free			No.	
9017.20.00	- Other drawing, marking out or mathematical calculating instruments	Free	Free			No.	
9017.30.00	- Micrometers, callipers and gauges	Free	Free			No.	
9017.80.00	- Other instruments	Free	Free			No.	
9017.90.00	- Parts and accessories	Free	Free			No.	
<b>90.18</b>	<b>INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCINTIGRAPHIC APPARATUS, OTHER ELECTROMEDICAL APPARATUS AND SIGHTTESTING INSTRUMENTS.</b>						
9018.11.00	- Electrocardiographs	Free	Free			No.	
9018.12.00	- Ultrasonic scanning apparatus	Free	Free			No.	
9018.13.00	- Magnetic resonance imaging apparatus	Free	Free			No.	
9018.14.00	- Scintigraphic apparatus	Free	Free			No.	
9018.19.00	- Other	Free	Free			No.	
9018.20.00	- Ultraviolet or infrared ray apparatus	Free	Free			No.	
<b>9018.3</b>	<b>Syringes, needles, catheters, cannulae and the like:</b>						
9018.31.00	- Syringes, with or without needles	Free	Free			No.	
9018.32.00	- Tubular metal needles and needles for sutures	Free	Free			No.	
9018.39.00	- Other	Free	Free			No.	
<b>9018.4</b>	<b>Other instruments and appliances, used in dental sciences:</b>						
9018.41.00	- Dental drill engines, whether or not combined on a single base with other dental equipment	Free	Free			No.	
<b>9018.49</b>	<b>Other</b>						
9018.49.10	--- Dentists' chairs incorporating dental equipment	Free	Free			No.	
9018.49.90	--- Other	Free	Free			No.	
9018.50.00	- Other ophthalmic instruments and appliances	Free	Free			No.	
9018.90.00	- Other instruments and appliances	Free	Free			No.	
<b>90.19</b>	<b>MECHANOTHERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTICAL RESPIRATION APPARATUS.</b>						
9019.10.00	- Mechano therapy appliances; massage apparatus; psychological aptitude testing apparatus	Free	Free			No.	
9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
90.20	<b>OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS.</b>						
9020.00.10	--- Scuba equipment	Free	Free			No.	
9020.00.90	--- Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Free	Free			No.	
90.21	<b>ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY.</b>						
9021.10.00	- Orthopaedic or fracture appliances	Free	Free			No.	
9021.2	- <b>Artificial teeth and dental fittings:</b>						
9021.21.00	- Artificial teeth	Free	Free			No.	
9021.29.00	- Other	Free	Free			No.	
9021.3	- <b>Other artificial parts of the body:</b>						
9021.31.00	- Artificial joints	Free	Free			No.	
9021.39.00	- Other	Free	Free			No.	
9021.40.00	- Hearing aids, excluding parts and accessories	Free	Free			No.	
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	Free			No.	
9021.90.00	- Other	Free	Free			No.	
90.22	<b>APPARATUS BASED ON THE USE OF XRAYS OR OF ALPHA, BETA, GAMMA OR OTHER IONISING RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, XRAY TUBES AND OTHER XRAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE.</b>						
9022.1	- <b>Apparatus based on the use of Xrays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:</b>						
9022.12.00	- Computed tomography apparatus	Free	Free			No.	
9022.13.00	- Other, for dental uses	Free	Free			No.	
9022.14.00	- Other, for medical, surgical or veterinary uses	Free	Free			No.	
9022.19.00	- For other uses	Free	Free			No.	
9022.2	- <b>Apparatus based on the use of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:</b>						
9022.21.00	- For medical, surgical, dental or veterinary uses	Free	Free			No.	
9022.29.00	- For other use	Free	Free			No.	
9022.30.00	- Xray tubes	Free	Free			No.	
9022.90.00	- Other, including parts accessories	Free	Free			No.	
9023.00.00	<b>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.</b>	Free	Free			No.	
90.24	<b>MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS).</b>						
9024.10.00	- Machines and appliances for testing metals	Free	Free			No.	
9024.80.00	- Other machines and appliances	Free	Free			No.	
9024.90.00	- Parts and accessories	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
90.25	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS.						
9025.1	Thermometers and pyrometers not combined with other instruments:						
9025.11.00	- Liquidfilled, for direct reading	Free	Free			No.	
9025.19.00	- Other	Free	Free			No.	
9025.80.00	- Other instruments	Free	Free			No.	
9025.90.00	- Parts and accessories	Free	Free			No.	
90.26	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE LEVEL, PRESSURE OR OTHER FLOW, VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING 90.14, 90.15, 90.28 OR 90.32.						
9026.10.00	- For measuring or checking the flow or level of liquids	Free	Free			No.	
9026.20.00	- For measuring or checking pressure	Free	Free			No.	
9026.80.00	- Other instruments or apparatus	Free	Free			No.	
9026.90.00	- Parts and accessories	Free	Free			No.	
90.27	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES.						
9027.10.00	- Gas or smoke analysis apparatus	Free	Free			No.	
9027.20.00	- Chromatographs and electrophoresis instruments	Free	Free			No.	
9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	Free	Free			No.	
9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	Free	Free			No.	
9027.8	Other instruments and apparatus:						
9027.81.00	- Mass spectrometers	Free	Free			No.	
9027.89.00	- Others	Free	Free			No.	
9027.90.00	- Microtomes; parts and accessories	Free	Free			No.	
90.28	GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR.						
9028.10.00	- Gas meters	Free	Free			No.	
9028.20.00	- Liquid meters	Free	Free			No.	
9028.30.00	- Electricity meters	Free	Free			No.	
9028.90.00	- Parts and accessories	Free	Free			No.	
90.29	REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING 90.14 OR 90.15; STROBOSCOPES.						
9029.10.00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	Free	Free			No.	
9029.20.00	- Speed indicators and tachometers; stroboscopes	Free	Free			No.	
9029.90.00	- Parts and accessories	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
90.30	<b>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, XRAY, COSMIC OR OTHER IONISING RADIATIONS.</b>						
9030.10.00	- Instruments and apparatus for measuring or detecting ionising radiations	Free	Free			No.	
9030.20.00	- Cathode ray oscilloscopes and cathode ray oscillographs	Free	Free			No.	
9030.3	<b>Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices); without a recording device:</b>						
9030.31.00	- Multimeters without a recording device	Free	Free			No.	
9030.32.00	- Multimeters with a recording device	Free	Free			No.	
9030.33.00	- Other, without a recording device	Free	Free			No.	
9030.39.00	- Other	Free	Free			No.	
9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, crosstalk meters, gain measuring instruments, distortion factor meters, psophometers)	Free	Free			No.	
9030.8	<b>Other instruments and apparatus:</b>						
9030.82.00	- For measuring or checking semiconductor wafers or devices (including integrated circuits).	Free	Free			No.	
9030.84.00	- Other, with a recording device	Free	Free			No.	
9030.89.00	- Other	Free	Free			No.	
9030.90.00	- Parts and accessories	Free	Free			No.	
90.31	<b>MEASURING OR CHECKING INSTRUMENTS APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS.</b>						
9031.10.00	- Machines for balancing mechanical parts	Free	Free			No.	
9031.20.00	- Test benches	Free	Free			No.	
9031.4	<b>Other optical instruments and appliances:</b>						
9031.41.00	- For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits).	Free	Free			No.	
9031.49.00	- Other	Free	Free			No.	
9031.80.00	- Other instruments, appliances and machines	Free	Free			No.	
9031.90.00	- Parts and accessories	Free	Free			No.	
90.32	<b>AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS.</b>						
9032.10.00	- Thermostats	Free	Free			No.	
9032.20.00	- Baristats	Free	Free			No.	
9032.8	<b>Other instruments and apparatus:</b>						
9032.81.00	- Hydraulic or pneumatic	Free	Free			No.	
9032.89.00	- Other	Free	Free			No.	
9032.90.00	- Parts and accessories	Free	Free			No.	
9033.00.00	<b>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.</b>	Free	Free			No.	

**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 (Chapters 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
- (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
- (e) Articles of heading 84.12 constructed to work without an escapement;
- (f) Ball bearings (heading 84.82); or
- (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2.- Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 70.01 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, 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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>91.01</b>	<b>WRISTWATCHES, POCKETWATCHES AND OTHER WATCHES, INCLUDING STOPWATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.</b>						
<b>9101.1</b>	<b>- Wrist watches, electrically operated, whether or not incorporating a stopwatch facility:</b>						
9101.11.00	- With mechanical display only	Free	Free			No.	
9101.19.00	- Other	Free	Free			No.	
<b>9101.2</b>	<b>- Other wristwatches, whether or not incorporating a stopwatch facility:</b>						
9101.21.00	- With automatic winding	Free	Free			No.	
9101.29.00	- Other	Free	Free			No.	
<b>9101.9</b>	<b>- Other:</b>						
9101.91.00	- Electrically operated	Free	Free			No.	
9101.99.00	- Other	Free	Free			No.	
<b>91.02</b>	<b>WRISTWATCHES, POCKETWATCHES AND OTHER WATCHES, INCLUDING STOPWATCHES, OTHER THAN THOSE OF HEADING 91.01.</b>						
<b>9102.1</b>	<b>- Wristwatches, electrically operated, whether or not incorporating a stopwatch facility:</b>						
9102.11.00	- With mechanical display only	Free	Free			No.	
9102.12.00	- With optoelectronic display only	Free	Free			No.	
9102.19.00	- Other	Free	Free			No.	
<b>9102.2</b>	<b>- Other wristwatches, whether or not incorporating a stopwatch facility:</b>						
9102.29.00	- Other	Free	Free			No.	
<b>9102.9</b>	<b>- Other:</b>						
9102.91.00	- Electrically operated	Free	Free			No.	
9102.99.00	- Other	Free	Free			No.	
<b>91.03</b>	<b>CLOCKS WITH WATCH, MOVEMENTS, EXCLUDING CLOCKS OF HEADING 91.04.</b>						
9103.10.00	- Electrically operated	Free	Free			No.	
9103.90.00	- Other	Free	Free			No.	
<b>9104.00.00</b>	<b>Instrument panel clocks and clocks, of a similar type for vehicles, aircraft, spacecraft or vessels.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>91.05</b>	<b>OTHER CLOCKS.</b>						
<b>9105.1</b>	<b>Alarm clocks:</b>						
9105.11.00	Electrically operated	Free	Free			No.	
9105.19.00	Other	Free	Free			No.	
<b>9105.2</b>	<b>Wall clock:</b>						
9105.21.00	Electrically operated	Free	Free			No.	
9105.29.00	Other	Free	Free			No.	
<b>9105.9</b>	<b>Other:</b>						
9105.91.00	Electrically operated	Free	Free			No.	
9105.99.00	Other	Free	Free			No.	
<b>91.06</b>	<b>TIME OF DAY RECORDING APPARATUS AND APPARATUS FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME, WITH CLOCK OR WATCH MOVEMENT OR SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME REGISTERS, TIMEREORDERERS)</b>						
9106.10.00	Timeregisters; time recorders	Free	Free			No.	
9106.90.00	Other	Free	Free			No.	
<b>9107.00.00</b>	<b>Time switches with clock or watch movement or with synchronous motor.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
<b>91.08</b>	<b>WATCH MOVEMENTS, COMPLETE AND ASSEMBLED.</b>						
<b>9108.1</b>	<b>Electrically operated:</b>						
9108.11.00	With mechanical display only or with a device to which a mechanical display can be incorporated	Free	Free			No.	
9108.12.00	With optoelectronic display only	Free	Free			No.	
9108.19.00	Other	Free	Free			No.	
9108.20.00	With automatic winding	Free	Free			No.	
9108.90.00	Other	Free	Free			No.	
<b>91.09</b>	<b>CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED.</b>						
9109.10.00	Electrically operated	Free	Free			No.	
9109.90.00	Other	Free	Free			No.	
<b>91.10</b>	<b>COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS.</b>						
<b>9110.1</b>	<b>Of watches:</b>						
9110.11.00	Complete movements, unassembled or partly assembled (movement sets)	Free	Free			No.	
9110.12.00	Incomplete movements, assembled	Free	Free			No.	
9110.19.00	Rough movements	Free	Free			No.	
9110.90.00	Other	Free	Free			No.	
<b>91.11</b>	<b>WATCH CASES AND PARTS THEREOF.</b>						
9111.10.00	Cases of precious metal or of metal clad with precious metal	Free	Free			No.	
9111.20.00	Cases of base metal, whether or not gold or silverplated	Free	Free			No.	
9111.80.00	Other cases	Free	Free			No.	
9111.90.00	Parts	Free	Free			No.	
<b>91.12</b>	<b>CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF.</b>						
9112.20.00	Cases	Free	Free			No.	
9112.90.00	Parts	Free	Free			No.	
<b>91.13</b>	<b>WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF.</b>						
9113.10.00	Of precious metal or of metal clad with precious metal	Free	Free			No.	
9113.20.00	Of base metal, whether or not gold or silverplated	Free	Free			No.	
9113.90.00	Other	Free	Free			No.	
<b>91.14</b>	<b>OTHER CLOCK OR WATCH PARTS.</b>						
9114.30.00	Dials	Free	Free			No.	
9114.40.00	Plates and bridges	Free	Free			No.	
9114.90.00	Other	Free	Free			No.	



**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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>92.01</b>	<b>PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS.</b>						
9201.10.00	- Upright pianos	Free	Free			No.	
9201.20.00	- Grand pianos	Free	Free			No.	
9201.90.00	- Other	Free	Free			No.	
<b>92.02</b>	<b>OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE GUITARS, VIOLINS, HARPS).</b>						
9202.10.00	- Played with a bow	Free	Free			No.	
9202.90.00	- Other	Free	Free			No.	
<b>[92.03]</b> <b>[92.04]</b>							
<b>92.05</b>	<b>WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, KEYBOARD PIPE ORGANS, ACCORDIONS, CLARINETS, TRUMPETS, BAGPIPES), OTHER THAN FAIRGROUND ORGANS AND MECHANICAL STREET ORGANS.</b>						
9205.10.00	- Brasswind instruments	Free	Free			No.	
9205.90.00	- Other	Free	Free			No.	
<b>9206.00.00</b>	<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
<b>92.07</b>	<b>MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS).</b>						
9207.10.00	- Keyboard instruments, other than accordions	Free	Free			No.	
9207.90.00	- Other	Free	Free			No.	
<b>92.08</b>	<b>MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH BLOWN SOUND SIGNALLING INSTRUMENTS.</b>						
9208.10.00	- Musical boxes	Free	Free			No.	
9208.90.00	- Other	Free	Free			No.	
<b>92.09</b>	<b>PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS.</b>						
9209.30.00	- Musical instrument strings	Free	Free			No.	
<b>9209.9</b>	<b>Other:</b>						
9209.91.00	- Parts and accessories for pianos	Free	Free			No.	
9209.92.00	- Parts and accessories for the musical instruments of heading 92.02	Free	Free			No.	
9209.94.00	- Parts and accessories for the musical instruments of heading 92.07	Free	Free			No.	
9209.99.00	- Other	Free	Free			No.	

**SECTION XIX**  
**ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

**CHAPTER 93**  
**ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

**Notes.**

1.- This Chapter does not cover:

- (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) Armoured fighting vehicles (heading 87.10);
- (d) Telescopic sights and 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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>93.01</b>	<b>MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND ARMS OF HEADING 93.07.</b>						
9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars)	Free	Free			No.	P&R
9301.20.00	- Rocket launchers; flame throwers; grenade launchers; torpedo tubes and similar projectors	Free	Free			No.	P&R
9301.90.00	- Other	Free	Free			No.	P&R
<b>9302.00.00</b>	<b>Revolvers and pistols, other than those of heading 93.03 or 93.04.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	<b>P&amp;R</b>
<b>93.03</b>	<b>OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLELOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVEBOLT HUMANE KILLERS, LINETHROWING GUNS).</b>						
9303.10.00	- Muzzleloading firearms	Free	Free			No.	P&R
9303.20.00	- Other sporting, hunting or targetshooting shotguns, including combination shotgunrifles	Free	Free			No.	P&R
9303.30.00	- Other sporting, hunting or targetshooting rifles	Free	Free			No.	P&R
9303.90.00	- Other	Free	Free			No.	P&R
<b>9304.00.00</b>	<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	<b>P&amp;R</b>
<b>93.05</b>	<b>PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 93.01 TO 93.04.</b>						
9305.10.00	- Of revolvers or pistols	Free	Free			No.	P&R
9305.20.00	- Of shotguns or rifles of heading 93.03	Free	Free			No.	P&R
<b>9305.9</b>	<b>Other:</b>						
9305.91.00	- Of military weapons of heading 93.01	Free	Free			No.	P&R
9305.99.00	- Other	Free	Free			No.	P&R
<b>93.06</b>	<b>BOMBS, GRENADES, TORPEDOES, MINES, MISSILES AND SIMILAR AMMUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS.</b>						
<b>9306.2</b>	<b>Shotgun cartridges and parts thereof; air gun pellets:</b>						
9306.21.00	- Cartridges	Free	Free			No.	P&R
9306.29.00	- Other	Free	Free			No.	P&R
9306.30.00	- Other cartridges and parts thereof	Free	Free			No.	P&R
9306.90.00	- Other	Free	Free			No.	P&R
<b>9307.00.00</b>	<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	<b>P&amp;R</b>

**SECTION XX  
MISCELLANEOUS MANUFACTURED ARTICLES**

**CHAPTER 94  
FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND  
SIMILAR STUFFED FURNISHINGS; LUMINARIES AND LIGHTING FITTINGS,  
NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS,  
ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS**

**Notes.**

1.- This Chapter does not cover:

- (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) Mirrors designed for placing on the floor or ground [for example, cheval-glasses (swing-mirrors)] of heading 70.09;
- (c) Articles of Chapter 71;
- (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
- (e) Furniture specially designed as parts of refrigerators of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
- (f) Lamps or light sources and parts thereof of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- (h) Articles of heading 87.14;
- (i) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases);
- (l) Toy furniture or toy luminaries and lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than lighting strings) such as Chinese lanterns (heading 95.05); or
- (m) Monopods, bipods, tripods and similar articles (heading 96.20).

2.- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

- (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
- (b) Seats and beds.

3.- (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.  
(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4.- For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

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

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>94.01</b>	<b>SEATS (OTHER THAN THOSE OF HEADING 94.02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THERE OF.</b>						
9401.10.00	- Seats of a kind used for aircraft	Free	Free			No.	
9401.20.00	- Seats of a kind used for motor vehicles	Free	Free			No.	
<b>9401.3</b>	<b>Swivel seats with variable height adjustment:</b>						
9401.31.00	- Of wood	Free	Free			No.	
9401.39.00	- Other.	Free	Free			No.	
<b>9401.4</b>	<b>Seats other than garden seats or camping equipment,</b>						
9401.41.00	- Of wood	Free	Free			No.	
9401.49.00	- Other.	Free	Free			No.	
<b>9401.5</b>	<b>Seats of cane, osier, bamboo or similar materials</b>						
9401.52.00	- Of bamboo	5%	5%			No.	
9401.53.00	- Of rattan	15%	30%			No.	
9401.59.00	- Other	15%	30%			No.	
<b>9401.6</b>	<b>Other seats, with wooden frames:</b>						
9401.61.00	- Upholstered	15%	30%			No.	
9401.69.00	- Other	15%	30%			No.	
<b>9401.7</b>	<b>Other seats, with metal frames:</b>						
9401.71.00	- Upholstered	15%	15%			No.	
9401.79.00	- Other	15%	15%			No.	
<b>9401.80.00</b>	<b>Other seats</b>	<b>15%</b>	<b>15%</b>			<b>No.</b>	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
9401.9	- <b>Parts:</b>						
9401.91.00	- Of wood	15%	15%			No.	
9401.99.00	- Other.	15%	15%			No.	
94.02	<b>MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS; BARBERS' CHAIRS AND CHAIRS; BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES</b>						
9402.10.00	- Dentists', barbers' or similar chairs and parts thereof	Free	Free			No.	
9402.90.00	- Other	Free	Free			No.	
94.03	<b>OTHER FURNITURE AND PARTS THEREOF.</b>						
9403.10.00	- Metal furniture of a kind used in offices	15%	15%			No.	
9403.20.00	- Other metal furniture	15%	15%			No.	
9403.30.00	- Wooden furniture of a kind used in offices	15%	30%			No.	
9403.40.00	- Wooden furniture of a kind used in kitchen	15%	30%			No.	
9403.50.00	- Wooden furniture of a kind used in the bedroom	15%	30%			No.	
9403.60.00	- Other wooden furniture	15%	30%			No.	
9403.70.00	- Furniture of plastics	15%	15%			No.	
9403.8	- <b>Furniture of other materials, including cane osier, bamboo or similar, materials:</b>						
9403.82.00	- Of bamboo	5%	5%			No.	
9403.83.00	- Of rattan	15%	15%			No.	
9403.89.00	- Other	15%	15%			No.	
9403.9	- <b>Parts</b>						
9403.91.00	- Of wood	15%	15%			No.	
9403.99.00	- Other.	15%	15%			No.	
94.04	<b>MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED.</b>						
9404.10.00	- Mattress supports	15%	15%			No.	
9404.2	- <b>Mattresses:</b>						
9404.21.00	- Of cellular rubber or plastics, whether or not covered	15%	15%			No.	
9404.29.00	- Of other materials	15%	15%			No.	
9404.30.00	- Sleeping bags	15%	15%			No.	
9404.40.00	- Quilts, bedspreads, eiderdowns ad duvets (comforters).	15%	15%			No.	
9404.90.00	- Other	15%	15%			No.	
94.05	<b>LUMINARIES AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAMEPLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>						
9405.1	- <b>Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:</b>						
9405.11.00	- Designed for use solely with light emitting diode (LED) light sources						
9405.19.00	- Other						
9405.2	- <b>Electric table, desk, bedside or floorstanding lamps</b>						
9405.21.00	- Designed for use solely with light-emitting diode (LED) light sources	Free	Free			No.	
9405.29.00	- Other	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>9405.3</b>	- <b>Lighting strings of a kind used for Christmas trees :</b>						
9405.32.00	- Designed for use solely with light-emitting diode (LED) light sources	Free	Free			No.	
9405.39.00	- Other	Free	Free			No.	
<b>9405.4</b>	- <b>Other electric luminaires and lighting fittings :</b>						
9405.41.00	- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	Free	Free			No.	
9405.42.00	- Other, designed for use solely with light-emitting diode (LED) light sources	Free	Free			No.	
9405.49.00	- Other						
<b>9405.50.00</b>	- <b>Non-electrical luminaires and lighting fittings</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
<b>9405.6</b>	- <b>Illuminated signs, illuminated name-plates and the like :</b>						
9405.61.00	- Designed for use solely with light-emitting diode (LED) light sources	Free	Free			No.	
9405.69.00	- Other	Free	Free			No.	
<b>9405.9</b>	- <b>Parts:</b>						
9405.91.00	- Of glass	Free	Free			No.	
9405.92.00	- Of plastics	Free	Free			No.	
9405.99.00	- Other	Free	Free			No.	
<b>94.06</b>	- <b>PREFABRICATED BUILDINGS</b>						
9406.10.00	- Of wood	30%	30%			No.	
9406.20.00	- Modular building units, of steel	30%	30%			No.	
9406.90.00	- Other	30%	30%			No.	

**CHAPTER 95**  
**TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF**

**Notes.**

1.- This Chapter does not cover:

- (a) Candles (heading 34.06);
- (b) Fireworks or other pyrotechnic articles of heading 36.04;
- (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
- (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
- (e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
- (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (g) Sports footwear (other than skating boots with ice or roller skates attached) of chapter 64, or sports headgear of Chapter 65;
- (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
- (i) Unmounted glass eyes for dolls or other toys, of heading 70.18;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (l) Bells, gongs or the like of heading 83.06;
- (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) Children's bicycles (heading 87.12);
- (p) Unmanned aircraft (heading 88.06);
- (q) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (r) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
- (s) Decoy calls or whistles (heading 92.08);
- (t) Arms or other articles of Chapter 93;
- (u) Electric garlands of all kinds (heading 94.05);
- (v) Monopods, bipods, tripods and similar articles (heading 96.20);
- (w) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
- (x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table line, 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 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 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 toy" (classification in their own appropriate heading).

6.- For the purposes of heading 95.08:

- (a) The expression "amusement park rides" means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;
- (b) The expression "water park amusements" means a device or combination of devices or equipment that are characterized by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and
- (c) The expression "fairground amusements" means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

**Subheading Notes.**

1.- Subheading 9504.50 covers :

- (a) Video game consoles from which 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).

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
[95.01] [95.02]							
9503.00.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; other toys; reducedsize ("scale") models and similar recreational models, working or not; puzzles of all kinds.	Free	Free			No.	
95.04	VIDEO GAME CONSOLES AND MACHINES, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING EQUIPMENT, AMUSEMENT MACHINES OPERATED BY COINS, BANK NOTES, BANK CARDS, TOKENS OR BY ANY OTHER MEANS OF PAYMENT.						
9504.20.00	- Articles and accessories for billiards of all kinds	Free	Free			No.	
9504.3	Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment:						
9504.30.10	--- Poker machines	Free	Free			No.	
9504.30.90	--- Other	Free	Free			No.	
9504.40.00	- Playing cards	Free	Free			No.	
9504.50.00	- Video game consoles and machines, other than those of subheading 9504.30	Free	Free			No.	
9504.90.00	- Other	Free	Free			No.	
95.05	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES.						
9505.10.00	- Articles for Christmas festivities	Free	Free			No.	
9505.90.00	- Other	Free	Free			No.	
95.06	ARTICLES AND EQUIPMENT FOR GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLETENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS.						
9506.1	- Snowskis and other snowski equipment:						
9506.11.00	- Skis	Free	Free			No	
9506.12.00	- Skifastenings(skibindings)	Free	Free			No	
9506.19.00	- Other	Free	Free			No	
9506.2	- Waterskis, surfboards, sailboards and other watersport equipment:						
9506.21.00	- Sailboards	Free	Free			No	
9506.29.00	- Other	Free	Free			No	
9506.3	- Golf clubs and other golf equipment:						
9506.31.00	- Clubs, complete	Free	Free			No	
9506.32.00	- Balls	Free	Free			No	
9506.39.00	- Other	Free	Free			No	
9506.40.00	- Articles and equipment for tabletennis	Free	Free			No	
9506.5	- Tennis, badminton or similar rackets, whether or not strung:						
9506.51.00	- Lawn tennis rackets, whether or not strung	Free	Free			No	
9506.59.00	- Other	Free	Free			No	
9506.6	- Balls, other than golf balls and table-tennis balls:						
9506.61.00	- Lawn tennis balls	Free	Free			No	
9506.62.00	- Inflatable						
9506.69.00	- Other	Free	Free			No.	
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	Free	Free			No.	
9506.9	- Other:						
9506.91.00	- Articles and equipment for general physical exercise, gymnastics or athletics	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>9506.99</b>	-- <b>Other</b>						
9506.99.10	--- Hockey sticks, cricket bats and the like	Free	Free			No.	
9506.99.90	--- Other	Free	Free			No.	
<b>95.07</b>	<b>FISHING RODS, FISHHOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY "BIRDS" (OTHER THAN THOSE OF HEADING 92.08 OR 97.05) AND SIMILAR HUNTING OR SHOOTING REQUISITES.</b>						
9507.10.00	- Fishing rods	Free	Free			No.	
9507.20.00	- Fishhooks, whether or not snelled	Free	Free			No.	
9507.30.00	- Fishing reels	Free	Free			No.	
<b>9507.9</b>	- <b>Other</b>						
9507.90.10	--- Fishing landing nets and the like	Free	Free			No.	
9507.90.20	--- Fishing floats	Free	Free			No.	
9507.90.90	--- Other	Free	Free			No.	
<b>95.08</b>	<b>TRAVELLING CIRCUSES AND TRAVELING MENAGERIES; AMUSEMENT PARK RIDES AND WATER PARK AMUSEMENTS; FAIRGROUND AMUSEMENTS, INCLUDING SHOOTING GALLERIES; TRAVELLING THEATRES</b>						
9508.10.00	- Travelling circuses and travelling menageries	Free	Free			No.	
<b>9508.2</b>	- <b>Amusement park rides and water park amusements :</b>						
9508.21.00	--- Roller coasters	Free	Free			No.	
9508.22.00	--- Carousels, swings and roundabouts	Free	Free			No.	
9508.23.00	--- Dodge'em cars	Free	Free			No.	
9508.24.00	--- Motion simulators and moving theatres	Free	Free			No.	
9508.25.00	--- Water rides	Free	Free			No.	
9508.26.00	--- Water park amusements	Free	Free			No.	
9508.29.00	--- Other	Free	Free			No.	
9508.30.00	- Fairground amusements	Free	Free			No.	
9508.40.00	- Travelling theatres	Free	Free			No.	
9508.90.00	- Other	Free	Free			No.	



**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 of accessories thereof (Chapter 92);
- (i) Articles of Chapter 93 (arms and parts thereof);
- (k) Articles of Chapter 94 (for example, furniture, luminaries 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 already them ready for 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.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>96.01</b>	<b>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).</b>						
9601.10.00	- Worked ivory and articles of ivory	15%	15%			No.	P&R
<b>9601.9</b>	<b>Other</b>						
9601.90.10	--- Shell money	15%	15%			No.	P&R
9601.90.90	--- Other	15%	15%			No.	P&R
<b>9602.00.00</b>	<b>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.</b>	15%	15%			No.	P&R
<b>96.03</b>	<b>BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HANDOPERATED 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).</b>						
9603.10.00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	Free	Free			No.	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>9603.2</b>	<b>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:</b>						
9603.21.00	- Tooth brushes, including dentalplate brushes	Free	Free			No.	
9603.29.00	- Other	Free	Free			No.	
9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	Free	Free			No.	
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30.00); paint pads and rollers	Free	Free			No.	
9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles	Free	Free			No.	
9603.90.00	- Other	Free	Free			No.	
<b>9604.00.00</b>	<b>Hand sieves and hand riddles.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
<b>9605.00.00</b>	<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	
<b>96.06</b>	<b>BUTTONS, PRESSFASTENERS, SNAPFASTENERS AND PRESSSTUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS.</b>						
9606.10.00	- Press fasteners, snap fasteners and press studs and parts therefore	Free	Free			No.	
<b>9606.2</b>	<b>Buttons:</b>						
9606.21.00	- Of plastics, not covered with textile material	Free	Free			No.	
9606.22.00	- Of base metal, not covered with textile material	Free	Free			No.	
9606.29.00	- Other	Free	Free			No.	
9606.30.00	- Button moulds and other parts of buttons; button blanks	Free	Free			No.	
<b>96.07</b>	<b>SLIDE FASTENERS AND PARTS THEREOF.</b>						
<b>9607.1</b>	<b>Slide fasteners:</b>						
9607.11.00	- Fitted with chain scoops of base metal	Free	Free			No.	
9607.19.00	- Other	Free	Free			No.	
9607.20.00	- Parts	Free	Free			No.	
<b>96.08</b>	<b>BALL POINT PENS; FELT TIPPED AND OTHER POROUSTIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PENHOLDERS, PENCILHOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING 96.09.</b>						
9608.10.00	- Ball point pens	Free	Free			No.	
9608.20.00	- Felt tipped and other poroustipped pens and markers	Free	Free			No.	
9608.30.00	- Fountain pens, stylograph pens and other pens	Free	Free			No.	
9608.40.00	- Propelling or sliding pencils	Free	Free			No.	
9608.50.00	- Sets of articles from two or more of the foregoing subheadings	Free	Free			No.	
9608.60.00	- Refills for ball point pens, comprising the ball point and ink reservoir	Free	Free			No.	
<b>9608.9</b>	<b>Other:</b>						
9608.91.00	- Pen nibs and nib points	Free	Free			No.	
9608.99.00	- Other	Free	Free			No.	
<b>96.09</b>	<b>PENCILS (OTHER THAN PENCILS OF HEADING 96.08), CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS.</b>						
9609.10.00	- Pencils and crayons, with leads encased in a sheath	Free	Free			No.	
9609.20.00	- Pencil leads, black or coloured	Free	Free			No.	
9609.90.00	- Other	Free	Free			No.	
<b>9610.00.00</b>	<b>Slates and boards, with writing or drawing surfaces, whether or not framed.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
9611.00.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; handoperated composing sticks and hand printing sets incorporating such composing sticks.	Free	Free			No.	
96.12	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INKPADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES.						
9612.10.00	- Ribbons	Free	Free			No.	
9612.20.00	- Inkpads	Free	Free			No.	
96.13	CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS.						
9613.10.00	- Pocket lighters, gas fuelled, nonrefillable	15%	15%			No.	
9613.20.00	- Pocket lighters, gas fuelled, refillable	15%	15%			No.	
9613.80.00	- Other lighters	15%	15%			No.	
9613.90.00	- Parts	15%	15%			No.	
9614.00.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	15%	15%			No.	
96.15	COMBS, HAIRSLIDES AND THE LIKE; HAIRPINS, CURLING PINS, CURLING GRIPS, HAIR CURLERS AND THE LIKE, OTHER THAN THOSE OF HEADING 85.16, AND PARTS THEREOF.						
9615.1	- Combs, hairslides and the like:						
9615.11.00	- Of hard rubber or plastics	10%	10%			No.	
9615.19.00	- Other	10%	10%			No.	
9615.90.00	- Other	10%	10%			No.	
96.16	SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDERPUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS.						
9616.10.00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	15%	15%			No.	
9616.20.00	- Powderpuffs and pads for the application of cosmetics or toilet preparations	15%	15%			No.	
9617.00.00	Vacuum flasks and other vacuum vessels, complete parts thereof other than glass inners.	Free	Free			No.	
9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	Free	Free			No.	
9619.00.00	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.	Free	Free			No.	
9620.00.00	Monopods, bipods, tripods and similar articles.	Free	Free			No.	

**SECTION XXI**  
**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

**CHAPTER 97**  
**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

**Notes.**

1.- This Chapter does not cover:

- (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
- (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
- (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

2.- Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

3.- For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

4.- Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

- 5.- (A) Subject to Notes 1 to 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.

6.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints lithographs are to be treated as forming part of those articles, provided they are of a kind or value normal to those articles. Frames which are not of a kind or of a value normal to the articles and of a referred to in this Note are to be classified separately.

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>97.01</b>	<b>PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 49.06 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES, MOSAICS AND SIMILAR DECORATIVE PLAGUES.</b>						
9701.10.00	- Paintings, drawings and pastels	Free	Free			No.	P&R
<b>9701.2</b>	<b>Of an age exceeding 100 years :</b>						
9701.21.00	- Paintings, drawings and pastels	Free	Free			No.	P&R
9701.22.00	- Mosaics	Free	Free			No.	P&R
9701.29.00	- Other	Free	Free			No.	P&R
<b>9701.9</b>	<b>Other</b>						
9701.91.00	- Paintings, drawings and pastels	Free	Free			No.	P&R
9701.92.00	- Mosaics	Free	Free			No.	P&R
9701.99.00	- Other	Free	Free			No.	P&R
<b>97.02</b>	<b>ORIGINAL ENGRAVINGS, PRINTS, AND LITHOGRAPHS.</b>						
9702.10.00	- Of an age exceeding 100 years	Free	Free			No.	P&R
9702.90.00	- Other	Free	Free			No.	P&R
<b>97.03</b>	<b>ORIGINAL SCULPTURE AND STATUARY, IN ANY MATERIAL.</b>						
9703.10.00	- Of an age exceeding 100 years	Free	Free			No.	P&R
9703.90.00	- Other	Free	Free			No.	P&R
<b>9704.00.00</b>	<b>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.</b>	<b>Free</b>	<b>Free</b>			<b>No.</b>	<b>P&amp;R</b>
<b>97.05</b>	<b>COLLECTIONS AND COLLECTORS' PIECES OF ARCHAEOLOGICAL, ETHNOGRAPHIC, HISTORICAL, ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, PALEONTOLOGICAL, OR NUMISMATIC INTEREST.</b>						
9705.10.00	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	Free	Free			No.	P&R

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>9705.2</b>	<b>- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest</b>						
9705.21.00	- Human specimen and parts thereof	Free	Free			No.	P&R
9705.22.00	- Extinct or endangered species and parts thereof	Free	Free			No.	P&R
9705.29.00	- Other	Free	Free			No.	P&R
<b>9705.3</b>	<b>- Collections and collectors' pieces of numismatic interest:</b>						
9705.31.00	- Of an age exceeding 100 years	Free	Free			No.	P&R
9705.39.00	- Other	Free	Free			No.	P&R
<b>97.06</b>	<b>ANTIQUES OF AN AGE EXCEEDING 100 YEARS</b>						
9706.10.00	- Of an age exceeding 250 years	Free	Free			No.	P&R
9706.90.00	- Other	Free	Free			No.	P&R

**SECTION XXI - A**  
**PASSENGERS' BAGGAGE, SHIPS' STORES AND AIRCRAFT'S STORES**

**CHAPTER 98**  
**PASSENGERS' BAGGAGE, SHIPS' STORES**  
**AND AIRCRAFT'S STORES**

Tariff Item	Description of Goods	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	Unit	Remarks
<b>98.01</b>	<b>PASSENGERS' BAGGAGE.</b>						
9801.10.00	- Personal effects as prescribed under Customs (Personal Effects) Regulation	Free	Free			No.	
9801.20.00	- Other goods not covered under personal concession	As in force on merit	As in force on merit			No.	
<b>98.02</b>	<b>SHIPS' STORES AND AIRCRAFT'S STORES.</b>						
9802.10.00	- Ships' stores	As in force on merit	As in force on merit			No.	
9802.20.00	- Aircraft's stores	As in force on merit	As in force on merit			No.	

SCHEDULE 2  
RATES OF EXPORT DUTY

EXPORT

EXPORT ITEM	CLASS OF GOODS	RATE	IEPA	MSG	REMARKS
03.01	LIVE FISH	Free			P&R
03.02	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FRESH MEAT OF HEADING 03.04.	Free			P&R
03.03	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF THE HEADING 03.04	Free			P&R
03.04	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN.	Free			P&R
03.05	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE	Free			P&R
03.06	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE.	Free			P&R
03.07	MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED MOLLUSCS, WHETHER IN SHELL OR NOT,	Free			P&R
0308.1	SEA - CUCUMBERS BEECHERS - DEMER, (STICHOPUS JAPONICUS, HOLOTHUROIDE).				
0308.11.00	LIVE, FRESH AND CHILLED	Free			P&R
0308.12.00	FROZEN	Free			P&R
0308.19.00	OTHER	Free			P&R
05.08	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY UNPREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLEBONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF.	Free			P&R
08.01	COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED.	Free			
09.01	COFFEE, WHETHER OF NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION.	Free			
09.02	TEA, WHETHER OR NOT FLAVOURED.	Free			
12.02	GROUND NUTS NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLED OR BROKEN.	Free			
12.03	COPRA	Free			
12.07	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN.	Free			
14.01	VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE, BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK).	Free			
15.11	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.	Free			
15.13	COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.	Free			
16.05	CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED.	Free			P&R
18.01	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED.	Free			
18.02	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE.	Free			
18.04	COCOA BUTTER, FAT AND OIL.	Free			

EXPORT ITEM	CLASS OF GOODS	RATE	IEPA	MSG	REMARKS
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	Free			
23.06	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE OR MICROBIAL FATS OR OILS, OTHER THAN THOSE OF HEADING 23.04 OR 23.05.	Free			
26.01	IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES.	Free			
26.02	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS, MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT.	Free			
26.03	COPPER ORES AND CONCENTRATES.	Free			
26.04	NICKEL ORES AND CONCENTRATES.	Free			
26.05	COBALT ORES AND CONCENTRATES.	Free			
26.06	ALUMINIUM ORES AND CONCENTRATES.	Free			
26.07	LEAD ORES AND CONCENTRATES.	Free			
26.08	ZINC ORES AND CONCENTRATES.	Free			
26.09	TIN ORES AND CONCENTRATES.	Free			
26.10	CHROMIUM ORES AND CONCENTRATES.	Free			
26.11	TUNGSTEN ORES AND CONCENTRATES.	Free			
26.12	URANIUM ORES AND CONCENTRATES.	Free			P&R
26.13	MOLYBDENUM ORES AND CONCENTRATES.	Free			
26.14	TITANIUM ORES AND CONCENTRATES.	Free			
26.15	NOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES.	Free			
26.16	A. ALLUVIAL GOLD AND ITS COMPOUNDS (EXCEPT PRODUCED BY THE HOLDER OF A MINING LEASE	Free			P&R
	B. SILVER ORES AND CONCENTRATES (EXCEPT PRODUCED BY THE HOLDER OF A MINING LEASE)	Free			P&R
26.17	OTHER ORES AND CONCENTRATES.	Free			P&R
28.43	A. ALLUVIAL GOLD AND ITS COMPOUNDS (EXCEPT PRODUCED BY THE HOLDER OF A MINING LEASE )	Free			P&R
	B. SILVER COMPOUNDS (EXCEPT PRODUCED BY THE HOLDER OF A MINING LEASE)	Free			P&R

EXPORT ITEM	CLASS OF GOODS	RATE	IEPA	MSG	REMARKS
40.01	NATURAL RUBBER, BALATA, GUTTAPERCHA, GUAYULE CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.	Free			
41.03	OTHER RAW HIDES AND SKINS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED,PARCHMENT DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIED OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 (B) OR 1 (C) TO THIS CHAPTER.	5%			P&R
44.03	Timber logs and poles in the rough , whether or not stripped of bark or sapwood, or roughly squared ( i.e. Not downstream processed e.g. Sawn timber), of all species (other than balsa, blackbean, cordia, ebony, rosewood, teak and all conifers the export of all which is banned) (4403.11.00 and 4403.2)	As per the table below			The export of balsa, blackbean, cordia, ebony, rosewood, teak and all conifers is banned.
4403.99.30	PLANTATION LOGS	Free			P&R
71.06	SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMIMANUFACTURED FORMS, OR IN POWDER FORM.	Free			P&R
71.08	GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM.	Free			P&R
71.13	ARTICLES OR JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL	5%			P&R
71.14	ARTICLES OR GOLDSMITHS' OF SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.	5%			P&R

\*\*\* The Export Tariff schedule is in four digits level. For export purposes, classification shall be at eight digits in the same manner as the Import Tariff.



TARIFF ITEM	DESCRIPTION	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	UNIT
<b>22.03</b>	<b>BEER MADE FROM MALT</b>					
2203.00.10	--- Beer or mixed drinks containing beer, not more than 2.5% alcohol by volume	K95.80	K95.80			per lal
2203.00.20	--- Beer or mixed drinks containing beer, more than 2.5% and not more than 3.5% alcohol by volume	K123.63	K123.63			per lal
2203.00.30	--- Beer or mixed drinks containing beer, more than 3.5% and not more than 4.5% alcohol by volume.	K140.86	K140.86			per lal
2203.00.40	--- Beer or mixed drinks containing beer, more than 4.5% alcohol by volume.	K163.57	K163.57			per lal
<b>22.04</b>	<b>WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING</b>					
<b>2204.1</b>	<b>- Sparkling Wine</b>					
2204.10.10	--- Sparkling wine of fresh grapes: sold in containers holding not more than 2 litres	K189.33	K189.33			per lal
2204.10.20	--- Sparkling wine of fresh grapes: sold in containers holding more than 2 litres	K189.55	K189.55			per lal
2204.10.90	--- Other	Free	Free			per lal
<b>2204.2</b>	<b>- Other Wine; grapes must with fermentation prevented or arrested by addition of alcohol</b>					
2204.21.00	--- Wine of fresh grapes, including fortified wines in containers holding 2 Litres or less	K189.55	K189.55			per lal
2204.22.00	--- In containers holding more than 2L but not more than 10L	Free	Free			per lal
2204.29	--- Other					
2204.29.10	--- Wine of fresh grapes, including fortified wines, grape must; sold in containers holding less than 2 litres	K189.55	K189.55			per lal
2204.29.90	--- Wine of fresh grapes, including fortified wines, grape must; sold in containers holding more than 2 litres	K189.55	K189.55			per lal
2204.30.00	--- Other grape must	Free	Free			per lal
<b>22.05</b>	<b>VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES</b>					
2205.10.00	- Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, sold in containers holding less than 2 litres	K189.55	K189.55			per lal
2205.90.00	- Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, sold in containers holding 2 litres or more	K189.55	K189.55			per lal
<b>22.06</b>	<b>OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD, SAKE); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NONALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>					
2206.00.10	--- Fermented Beverages	K80.75	K80.75			per lal
2206.00.20	--- Made from edible products grown in Papua New Guinea with a volume of alcohol content of up to 10%	K68.01	K68.01			per lal
2206.00.90	--- Other	K163.37	K163.37			per lal
<b>2208.2</b>	<b>- Spirits obtained by distilling grape wine or grape marc</b>					
2208.20.10	--- Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%	K236.65	K236.65			per lal
2208.20.20	--- Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume more than 50% and less than 80%	K253.89	K253.89			per lal
2208.20.90	--- Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages.	K236.94	K236.94			per lal
<b>2208.3</b>	<b>- Whiskies:</b>					
2208.30.10	--- Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%	K236.65	K236.65			per lal
2208.30.20	--- Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume more than 50% and less than 80%	K253.89	K253.89			per lal
2208.30.90	--- Other; undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages.	K236.94	K236.94			per lal

TARIFF ITEM	DESCRIPTION	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	UNIT
<b>2208.4</b>	<b>- Rum and tafia:</b>					
2208.40.10	--- Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%	K236.65	K209.29			per lal
2208.40.20	--- Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume more than 50% and less than 80%	K253.89	K224.53			per lal
2208.40.90	--- Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages.	K236.94	K236.94			per lal
<b>2208.5</b>	<b>- Gin and Geneva:</b>					
2208.50.10	--- Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%	K236.65	K236.65			per lal
2208.50.20	--- Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume more than 50% and less than 80%	K253.89	K253.89			per lal
2208.50.90	--- Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages.	K236.94	K236.94			per lal
<b>2208.6</b>	<b>- Vodka:</b>					
2208.60.10	--- Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%	K236.65	K236.65			per lal
2208.60.20	--- Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume more than 50% and less than 80%	K253.89	K253.89			per lal
2208.60.90	--- Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages.	K236.94	K236.94			per lal
<b>2208.7</b>	<b>- Liqueurs and cordials:</b>					
2208.70.10	--- Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%	K236.65	K236.65			per lal
2208.70.20	--- Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume more than 50% and less than 80%	K253.89	K253.89			per lal
2208.70.30	--- Punches, brandys, infusions, concoctions and wines containing alcohol by volume up to 80%	K253.89	K253.89			per lal
2208.70.90	--- Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages.	K236.94	K236.94			per lal
<b>2208.9</b>	<b>- Other</b>					
2208.90.10	--- Concentrates and alcoholic preparations used for manufacturing of alcohol beverages	Free	Free			per lal
2208.90.20	--- Mixed drinks of a strength not more than 3% alcohol by volume, not for medicinal purposes	K664.63	K664.63			per lal
2208.90.30	--- Mixed drinks of a strength more than 3% and not more than 10% alcohol by volume, not for medicinal purposes	K813.95	K813.95			per lal
2208.90.40	--- Mixed drinks more than 10% alcohol by volume, not for medicinal purposes	K829.63	K829.63			per lal
2208.90.50	--- Compound alcoholic preparations used for the manufacture of beverages	Free	Free			per lal
2208.90.90	--- Other	Free	Free			per lal
2208.90.92	--- Containing alcohol by more than 50% and less than 80%		K81.65			per lal
<b>24.02</b>	<b>CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES</b>					
2402.10.00	- Cigars, cheroots and cigarillos containing tobacco	K589.40	K521.25			per kg
<b>2402.2</b>	<b>Cigarettes containing tobacco</b>					
2402.20.10	--- Cigarettes of tobacco or tobacco substitutes with filter containing tobacco. Manufacturer selling price (MSP) K16.00 and above per 25's pack or K640.00 per 1000 sticks	K589.40	K589.40			per 1000 sticks
2402.20.20	--- Cigarettes of dark fired tobacco or tobacco substitutes without filter containing dark fired tobacco.	K294.74	K294.74			per 1000 sticks
2402.20.40	--- Cigarettes of Tobacco or tobacco substitutes with filter containing tobacco that is locally manufactured in PNG. This item must carry a manufacturer's selling price (MSP) below K16.00 per 25's pack or K640.00 per thousand sticks	K209.67	K209.67			per 1000
2402.20.90	--- Other cigarettes containing tobacco		K181.02			per 1000

TARIFF ITEM	DESCRIPTION	Duty Rate From 1st Jan to 31st Dec 2018	Duty Rate From 1st Jan 2022 Onwards	IEPA	MSG	UNIT
24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES.					
2403.1	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion.					
2403.11.00	-- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	K105.02	K120.77			per kg
2403.19	-- Other					
2403.19.10	--- Smoking tobacco	K196.52	K196.52			per kg
2403.19.20	--- Manufactured tobacco, for production of cigarettes	K196.52	K196.52			per kg
2403.19.30	--- Chewing tobacco	K196.52	K196.52			per kg
2403.19.40	--- Snuff	K196.52	K196.52			per kg
2403.19.50	--- Twist or trade tobacco	K196.52	K196.52			per kg
2403.19.60	--- Tobacco stick	K196.52	K196.52			per kg
2403.19.70	--- Coarse shredded tobacco for roll your own cigarettes	K95.01	K95.01			per kg
2403.19.90	--- Other	K143.43	K143.43			per kg
2403.9	- Other					
2403.91.00	-- "homogenised" or "reconstituted" tobacco	K272.98	K272.98			per kg
2403.99.00	-- Other	K196.52	K196.52			per kg
24.04	PRODUCTS CONTAINING TOBACCO, RECONSTITUTED TOBACCO, NICOTINE, OR TOBACCO OR NICOTINE SUBSTITUTES, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY.					
2404.1	- Products intended for inhalation without combustion:					
2404.11.00	-- Containing tobacco or reconstituted tobacco					
2404.11.10	--- Tobacco sticks specifically designed for use in e-cigarettes		K521.25			per 1000 sticks
2404.11.90	--- Other		K521.25			per 1000 sticks
2404.12.00	-- Other, containing nicotine					
2404.12.10	--- E-liquid		15% or less			
2404.12.90	--- Other		15% or less			
2404.19.00	-- Other					
2404.19.10	--- E-liquid, non-nicotine		10% or less			
2404.19.90	--- Other		10% or less			
2404.9	- Other:					
2404.91.00	-- For oral application					
2404.91.10	--- Nicotine products ( <i>Snus and the likes</i> )		5% or less			
2404.91.20	--- Non-nicotine products ( <i>Lozenges and the likes</i> )		5% or less			
2404.91.90	--- Other		5% or less			
2404.92.00	-- For transdermal application		Free			P & R
2404.99.00	-- Other		5% or less			

\*\* Excise rates change biannually for Alcohol and Tobacco products\*\*

Tariff Item	Description of Goods	From 01/01/2023 and Onwards
2710.12.10	--- Petrol	K 0.61/ltr
2710.12.20	--- Spirit (gasoline) jet fuel	Free
2710.12.30	--- Aviation gasoline	Free
2710.12.40	-- Jet A1 (Avtur)	K0.02/ltr
2710.12.50	--- Kerosine	Free
2710.12.60	--- Lubricating Oils and Greases	Free
2710.12.70	--- Liquids for hydraulic brakes	Free
2710.12.80	--- Non-lubricating oils (cleaning, transforming oils, etc.)	Free
2710.12.90	--- Other	K0.07/ltr
2710.19.10	--- Diesel	K0.29/Ltr
2710.19.20	-- Fuel oils, heavy	K0.02/ltr
2710.19.30	-- Gas oils	K0.02/ltr
2710.19.40	-- Premixed Gasoline Oil fuel (e.g Zoom) from refinery gate or at the point of entry	K0.30/ltr
2710.19.50	-- Low Sulphur Waxy Residue	K0.03/ltr
2710.19.90	-- Other	K0.02/ltr
2710.20.00	- Petroleum oils and oils obtained from bituminous minerals (other than crude)	
2710.20.90	--- Other	Free
2710.90.00	- Waste oils	Free
<b>87.01</b>	<b>TRACTORS (OTHER THAN TRACTORS OF HEADING 87.09).</b>	
<b>8701.1</b>	- <b>Single axle tractors</b>	
8701.10.10	--- For agriculture	Free
8701.10.90	--- Other	10%
8701.20.00	- Road tractors for semi-trailers :	10%
8701.30.00	- Track-laying tractors	10%
<b>8701.9</b>	- <b>Other, of an engine power:</b>	
<b>8701.91</b>	-- <b>Not exceeding 18 kW</b>	
8701.91.10	--- Tractors for agricultural and forestry work	Free
8701.91.90	--- Other	10%
<b>8701.92</b>	-- <b>Exceeding 18 kW but not exceeding 37 kW</b>	
8701.92.10	--- Tractors for agricultural and forestry work	Free
8701.92.90	--- Other	Free
<b>8701.93</b>	-- <b>Exceeding 37 kW but not exceeding 75 kW</b>	
8701.93.10	--- Tractors for agricultural and forestry work	Free
8701.93.90	--- Other	Free
<b>8701.94</b>	-- <b>Exceeding 75 kW but not exceeding 130 kW</b>	
8701.94.10	--- Tractors for agricultural and forestry work	Free
8701.94.90	--- Other	Free
<b>8701.95</b>	-- <b>Exceeding 130 kW</b>	
8701.95.10	--- Tractors for agricultural and forestry work	Free
8701.95.90	--- Other	Free
<b>87.02</b>	<b>MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER.</b>	10%
<b>87.03</b>	<b>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.</b>	
8703.10.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	20%
<b>8703.2</b>	- <b>Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :</b>	
<b>8703.21</b>	-- <b>Of a cylinder capacity not exceeding 1000 cc</b>	
8703.21.10	--- Brand new	20%
8703.21.19	--- Used/Recondition	20%
<b>8703.22</b>	-- <b>Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc</b>	
8703.22.10	--- Brand new	20%
8703.22.19	--- Used/Recondition	20%
<b>8703.23</b>	-- <b>Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc</b>	
8703.23.10	--- Brand new	20%
8703.23.19	--- Used/Recondition	20%
<b>8703.24.00</b>	-- <b>Of cylinder capacity exceeding 3,000cc</b>	
8703.24.10	--- Brand new	20%
8703.24.19	--- Used/Recondition	20%

Tariff Item	Description of Goods	From 01/01/2023 and Onwards
<b>8703.24.3</b>	--- <b>Threewheeled lightweight vehicles</b>	
8703.24.31	--- Brand new	20%
8703.24.39	--- Used/Recondition	20%
<b>8703.24.5</b>	--- <b>Sports and racing cars (Brand new)</b>	
8703.24.51	--- Brand new	40%
8703.24.59	--- Used/Recondition	40%
<b>8703.24.60</b>	--- <b>Security vans</b>	
8703.24.61	--- Brand new	15%
8703.24.69	--- Used/Recondition	20%
8703.24.70	--- Specialised vehicles such as ambulances, prison vans and hearses	Free
8703.24.90	--- Other	120%
<b>8703.3</b>	- <b>Other vehicles, with only compressionignition internal combustion piston engine (diesel</b>	
<b>8703.31</b>	<b>Of a cylinder capacity exceeding 1500 cc</b>	
8703.31.11	--- Brand new	20%
8703.31.19	--- Used/Recondition	20%
<b>8703.32</b>	-- <b>Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc</b>	
8703.32.10	--- Brand new	20%
8703.32.19	--- Used/Recondition	20%
<b>8703.33</b>	-- <b>Of a cylinder capacity exceeding 2,500 cc but not exceeding 2700 cc</b>	
8703.33.11	--- Brand new	20%
8703.33.19	--- Used/Recondition	20%
<b>8703.33.9</b>	--- <b>Of cylinder capacity exceeding 2, 700 cc</b>	
8703.33.91	--- Brand new	40%
8703.33.99	--- Used/Recondition	40%
<b>8703.40.00</b>	- <b>Other vehicles, with both sparkignition 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</b>	<b>20%</b>
<b>8703.50.00</b>	- <b>Other vehicles, with both compressionignition internal combustion piston engine (diesel or semidiesel) and electric motor as motors for propulsion other than those capable of being charged by plugging to external source of electric power</b>	<b>20%</b>
<b>8703.60.00</b>	- <b>Other vehicles, with both sparkignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power</b>	<b>20%</b>
<b>8703.70.00</b>	- <b>Other vehicles, with both compressionignition internal combustion piston engine (diesel or semidiesel) and electric motor as motors for propulsion other than those capable of being charged by plugging to external source of electric power (diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power</b>	<b>20%</b>
<b>8703.80.00</b>	- <b>Other vehicles, with only electric motor for propulsion</b>	<b>Free</b>
<b>8703.9</b>	- <b>Other</b>	
8703.90.10	--- Specialised vehicles such as ambulances, prison vans and hearses	Free
8703.90.20	--- Motorhomes (caravans, campers etc)	20%
<b>8703.90.3</b>	--- <b>Threewheeled lightweight vehicles</b>	
8703.90.31	--- Brand new	20%
8703.90.39	--- Used/Recondition	20%
<b>8703.90.5</b>	--- <b>Sports and racing cars</b>	
8703.90.51	--- Brand new	40%
8703.90.59	--- Used/Recondition	40%
<b>8703.90.6</b>	--- <b>Security Van</b>	
8703.90.61	--- (Brand new)	15%
8703.90.69	--- Used/Recondition	20%
<b>8704.1</b>	- <b>Dumpers designed for offhighway use</b>	
8704.10.10	--- Brand new	15%
8704.10.19	--- Used/Recondition	20%

Tariff Item	Description of Goods	From 01/01/2023 and Onwards
<b>8704.21.1</b>	-- <b>Utility trucks (double cab vehicles with a separate open back),G.V.W. not exceeding 3.5 tonnes</b>	
8704.21.11	--- Brand new	20%
8704.21.19	--- Used/Recondition	20%
<b>8704.21.9</b>	-- <b>G.V.W. not exceeding 5 tonnes (other than sub heading 8704.21.10)</b>	
8704.21.91	--- Brand new	15%
8704.21.99	--- Used/Recondition	20%
<b>8704.22</b>	-- <b>G.V.W. exceeding 5 tonnes but not exceeding 20 tonnes</b>	
8704.22.11	--- Brand new	15%
8704.22.19	--- Used/Recondition	20%
<b>8704.23.1</b>	-- <b>Delivery trucks and vans of all kinds</b>	
8704.23.11	--- Brand new	15%
8704.23.19	--- Used/Recondition	20%
<b>8704.23.2</b>	-- <b>Refrigerated or insulated lorries</b>	
8704.23.21	--- Brand new	15%
8704.23.29	--- Used/Recondition	20%
<b>8704.23.3</b>	-- <b>Refuse Collectors</b>	
8704.23.31	--- Brand new	15%
8704.23.39	--- Used/Recondition	20%
<b>8704.23.9</b>	-- <b>G.V.W exceeding 20 tonnes</b>	
8704.23.91	--- Brand new	15%
8704.23.99	--- Used/Recondition	20%
<b>8704.31.1</b>	-- <b>Utility trucks, double cab vehicles with a separate open back.G.V.W. not exceeding 5 tonnes</b>	
8704.31.11	--- Brand new	20%
8704.31.19	--- Used/Recondition	20%
<b>8704.32.1</b>	-- <b>G.V.W exceeding 5 tonnes</b>	
8704.32.11	--- Brand new	20%
8704.32.19	--- Used/Recondition	20%
<b>8704.31.9</b>	--- <b>G.V.W. not exceeding 5 tonnes (other than subheading 8704.21.10)</b>	
8704.31.91	--- Brand new	20%
8704.31.99	--- Used/Recondition	20%
<b>8704.90.2</b>	-- <b>Refrigerated or insulated lorries</b>	
8704.90.21	--- Brand new	15%
8704.90.29	--- Used/Recondition	20%
<b>8704.90.3</b>	-- <b>Refuse Collectors</b>	
8704.90.31	--- Brand new	15%
8704.90.39	--- Used/Recondition	20%
8705.10.00	- Crane lorries	10%
8705.20.00	- Mobile drilling derricks	10%
8705.30.00	- Fire fighting vehicles	Free
8705.40.00	- Concrete mixer lorries	10%
8705.90.00	- Other	10%
<b>8706.00.00</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.</b>	<b>10%</b>
<b>87.07</b>	<b>BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADING 8701 TO 8705.</b>	<b>20%</b>
<b>87.09</b>	<b>WORKS TRUCKS,</b>	<b>10%</b>
<b>87.11</b>	<b>MOTORCYCLES</b>	<b>10%</b>
<b>Chapter 93</b>	<b>Arms and ammunitions: parts and accessories</b>	<b>60%</b>
	<b>Arms and ammunition, for defence force, police and correctional institutional services</b>	<b>Free</b>