

TARIFF BILL, 2018

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TARIFF BILL, 2018

A BILL FOR AN ACT TO MAKE NEW PROVISIONS FOR THE IMPOSITION AND COLLECTION OF CUSTOMS DUTIES, AND TO GIVE EFFECT TO THE HARMONIZED SYSTEM OF TARIFF AND FOR CONNECTED PURPOSES

Enacted by the Parliament of The Bahamas

PART I - PRELIMINARY

1. Short title and commencement.

- (1) This Act may be cited as the Tariff Act, 2018.
- (2) This Act shall come into force on the 1st day of July, 2018.

2. Interpretation.

- (1) In this Act —
 - “**ad valorem**” means duties which are graduated according to the value of the taxable goods;
 - “**Comptroller**” means the Comptroller of Customs or any other public officer acting on his behalf or under his authority;
 - “**customs officer**” means any public officer assigned to customs duties in the Customs Department;
 - “**duty**” means import duty of customs imposable under this Act;
 - “**EPA**” means the Economic Partnership Agreement signed on the 15th day of October, 2008 by the European Community and CARIFORUM Member States;

“EPA Applicable Preferential Rates” means the rates established specific to The Bahamas by the European Community and CARIFORUM Member States;

"goods" includes all kinds of articles, electrical energy, livestock, merchandise and wares;

"Government" means the Government of the Commonwealth of The Bahamas;

“Harmonized System” means the International Convention on the Harmonized Commodity Description and Coding System which was developed by the World Customs Organization (hereinafter referred to as the **“WCO”**) and entered into force —

(a) by the World Customs Organization on the 1st day of January, 1988; and

(b) by the Government of The Bahamas on the 3rd day of October, 2011;

"imported goods" mean goods imported into The Bahamas;

"Minister" means the Minister responsible for Finance;

"prescribed" means prescribed by any regulations made under this Act;

"Rates of Duty" include general and specific rates;

“WCO General Rules for the Interpretation of the Harmonized System” means the rules set out in Part A of the *Schedule*, to be used for the purposes of construing and interpreting the tariff classification of goods, or classes of goods, on the basis of the descriptions and coding elements as codified in the Harmonized System, as may be amended from time to time under section 114A (2) of the Customs Management Act, 2011 (*No. 30 of 2011*).

- (2) For the purposes of this Act, Part B of the *Schedule* shall have effect as to the interpretation of Parts C and D of the *Schedule* and the EPA Applicable Preferential Rates.

PART II - IMPOSITION OF DUTY

3. Charge of duty.

Subject to this Act and any other law relating to customs, duty shall be charged, levied and collected upon all goods imported.

4. Rates of Duty.

- (1) Subject to this section, a General Rate of Duty and a Specific Rate of Duty shall be charged in accordance with the rates set forth in the third

and fourth columns under the respective subheadings “General Rate” and “Specific Rate” in Chapters 1 through 97 of the Harmonized System Nomenclature set out in Part C of the *Schedule* (hereinafter referred to as the “HS Nomenclature”), except for goods eligible for the preferential rate in the sixth column under the subheading “Applicable Preferential Rate” of the said HS Nomenclature for which duty shall be charged in accordance with the rates set forth in the EPA Applicable Preferential Rates.

- (2) The Minister may, by Order, impose an alternate rate of duty on any of the goods for which a Maximum Variable Rate of Duty is provided in the fifth column under the subheading “Maximum Variable Rate” in —
- (a) the HS Nomenclature; and
 - (b) Chapter 98 of the Special Classification Provisions set out in of Part D of the *Schedule* (hereinafter referred to as “Chapter 98”),
- replacing the general rate of duty which would otherwise be chargeable.

5. Exemptions from duty.

- (1) Goods for the use of institutions and persons exercising consular and diplomatic privileges, establishments of foreign states, The Bahamas National Trust, charitable organizations, and for gifting to the Government are eligible for exemptions from duty, as specified in the relevant sections of Chapter 98.
- (2) The following categories of goods may be eligible for general duty exemptions, as specified in the relevant sections of Chapter 98 —
- (a) agricultural, floricultural, horticultural, agricultural co-operative societies, fisheries and forest industry goods;
 - (b) aircraft parts and accessories;
 - (c) baggage of passengers;
 - (d) used personal clothing imported by a returning resident;
 - (e) collector's pieces and works of art;
 - (f) educational, scientific and cultural goods;
 - (g) school supplies;
 - (h) medical equipment for use in any facility which provides medical services to the public;
 - (i) religious goods;
 - (j) sporting equipment;
 - (k) promotional articles for touristic purposes;
 - (l) Bahamian cultural works reproduced abroad;
 - (m) trophies;

- (n) production materials for cottage and light industries;
- (o) printing equipment and raw materials;
- (p) samples of merchandise;
- (q) relief goods;
- (r) potable water imported in bulk by Ministerial Order;
- (s) materials to restore registered historic buildings;
- (t) specified marine vessels;
- (u) motor vessels and parts for use in Inter-Island Service and hackney carriages;
- (v) systems building for Government Housing Projects;
- (w) goods manufactured or processed in the Port Area;
- (x) any other goods which receive duty concessions under incentive legislation.

6. Goods imported or taken out of bond duty free.

Subject to any conditions of use, purpose or requirements or relating to any goods referred to in Chapter 98, such goods may be imported or taken out of bond for home consumption free of duty or at a reduced rate of duty.

7. Duty on beer, etc., exported out of The Bahamas.

Any beer, rum or spirits or tobacco products, manufactured or produced in the Port Area shall, if removed to any other part of The Bahamas, be subject to the duty payable on manufactured beer, rum, spirits, or tobacco products pursuant to the Spirits and Beer Manufacture Act (*Ch. 373*) and the Excise Stamp Control Act, 2013 (*No. 8 of 2013*).

8. Payments of customs duty on sale of houses.

Where Customs duty is payable pursuant to clause 2 of the Hawksbill Creek, Grand Bahama (Deep Water Harbour and Industrial Area) Agreement contained in the Schedule to the Hawksbill Creek, Grand Bahama (Deep Water Harbour and Industrial Area) Act (*Ch. 261*) and the value of the materials used in the construction of the building cannot be determined without damaging the building, then the rate of duty payable shall be 25% ad valorem or 40% of the cost of construction.

9. Ad valorem duty on bonded goods.

In addition to any duty imposable, there shall be charged, levied and collected upon all goods entered for warehousing or re-warehousing an ad valorem duty of 1%.

10. Anti-dumping and countervailing duty order.

The Minister shall, by Order, impose on goods of a description specified in an anti-dumping duty or countervailing duty order, an additional duty chargeable on the import of the goods into The Bahamas at a rate specified in the anti-dumping or countervailing duty order.

11. Excise duty collected at time of entry.

In addition to the duties imposed under this Act, the excise duty due on imported goods under the Excise Act, 2018, shall be paid at the time of their importation.

PART III - REFUND

12. Refund of duty on household effects of public officers.

The Minister may direct the refund of any duty paid by any public officer appointed, transferred or seconded from abroad to the public service of The Bahamas upon any household effects, including a motor vehicle, accompanying such officer on his arrival in The Bahamas, or imported by him after arrival, having previously been in use in his possession, when such officer submits to the Comptroller satisfactory proof that such effects upon which such duty has been paid have been exported from The Bahamas.

13. Repayment of duty paid on diplomatic goods, etc.

- (1) The Minister may direct the repayment of any duty which is proved to the satisfaction of the Minister to have been paid on goods eligible for an exemption under Chapter 98 which, had they been imported or taken out of bond for home consumption free of duty, would have been free of duty under section 6:
- (2) The Minister may at any time specify the kind and quantity of goods eligible for repayment pursuant to subsection (1).

PART IV - MISCELLANEOUS

14. Regulations.

- (1) The Minister may make regulations for giving effect to the provisions of this Act.
- (2) Without prejudice to subsection (1), the Minister may make regulations —
 - (a) prescribing offences for any contravention of the provisions of this Act or any regulations made thereunder;

- (b) providing for the imposition of a fine not exceeding one thousand dollars or for a penalty not exceeding twice the value of the goods in respect of which the offence was committed.

15. Minister may amend Schedules.

The Minister may, by Order amend —

- (a) any item in the HS Nomenclature and Chapter 98, to ensure the uniform application of the Harmonized System;
- (b) the HS Nomenclature and Chapter 98 —
 - (i) to change a tariff item classification;
 - (ii) to change a description of goods in a tariff item; or
 - (iii) to add, repeal or replace a tariff item, if the amendment does not affect the rate of customs duty applicable to those goods;
- (c) the HS Nomenclature and Chapter 98 to replace the General Rate of Duty and Specific Rate, pursuant to section 4(2), provided that the Order specifies the commencement date and is published in the *Gazette* at least five days prior to the commencement date;
- (d) the HS Nomenclature and Chapter 98 to remove any article from the list of items for which an alternate Maximum Variable Rate of duty may be imposed, thereby reinstating against that item the General Rate of Duty specified in the third column of the HS Nomenclature;
- (e) the Units of Measurement specified in the seventh column of the HS Nomenclature and Chapter 98.

16. Application.

All rates set out in the EPA Applicable Preferential Rates, shall take effect upon the commencement of this Act.

17. Repeal of No. 27 of 2013.

The Tariff Act, 2013, is hereby repealed.

**FIRST SCHEDULE
PART A**

**General Rules for the Interpretation
OF THE HARMONIZED SYSTEM**

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

1. The titles of Sections, Chapters and Sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such Headings or Notes do not otherwise require, according to the following provisions:
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or 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 affected 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. This Rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provisions of Rule 5 (a) above, -packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

PART B

ADDITIONAL RULES OF INTERPRETATION

1. (a) The classification of goods within a heading shall be determined by applying as between subheadings, the same rules as are applied between headings, and except in so far as the contrary intention appears, terms used in a subheading are to be interpreted in the same way as in the heading.
 - (b) Where in any heading parts of articles are classified with those articles, mention of any of the articles in a subheading of that heading shall be deemed to include a mention of parts of such articles, except in so far as the contrary intention appears from the wording of any such subheading.
2. Each article may be subject to one of three rates of duty, as identified in the third, fourth and fifth columns of this Schedule.
 - (a) General Rate of Duty: The third column of this Schedule states the General Rate of Duty applicable to all products, unless otherwise indicated by the information in the fourth and/or sixth columns.

- (b) Maximum Variable Rate of Duty: The fifth column of this Schedule provides for a Maximum Variable Rate of Duty which may, from time to time, be imposed by the Minister by Order, thereby replacing the General Rate of Duty which would otherwise be chargeable for that article.
- (c) Applicable Preferential Rate: The sixth column of this Schedule provides for an Applicable Preferential Rate which incorporates the preferential rates under the CARIFORUM-European Union Economic Partnership Agreement (EPA). The letters “EPA” under this column for a given tariff line refers the user to the Second Schedule to the Bahamas Tariff Act containing the EPA preferential duty rate for that article when imported from the countries listed in Note 2 to that Schedule.
- (d) The symbol “%” appearing against any rate of duty means percent *ad valorem*, and the duty owed will be the indicated percentage of the value of the entered product(s).
- (e) “Unpackaged”- any package exceeding 20 pounds. (Relative to chapter 8 and chapter 12).
- (f) Specific Rate: The fourth column of this Schedule states the Specific Rate of Duty applicable to products based on the quantity and units of measurements.
3. The seventh column of this Schedule relates to the statistical classification of goods entered for Customs purposes as provided in the appended table :

UNIT OF MEASURE TABLE USED IN THE TARIFF

CODE	DESCRIPTION
DRM	DRUM
BIN	BIN
EA	EACH
CEN	HUNDRED
PR	PAIR
DPR	DOZEN PAIR
DZN	DOZEN
FTQ	CUBIC FOOT
YRD	YARD
YDK	SQUARE YARD
HF	HUNDRED FOOT
LI	LINEAR INCH
T8	THOUSAND LINEAR INCH
FOT	FOOT
POUND	POUND
CWA	HUNDRED POUND (CWT)

L84	TON (UK SHIPPING)
CTM	METRIC CARAT
KWH	KILOWATT HOUR
GRM	GRAM
GLI	GALLON (UK)
PGL	PROOF GALLON
CS	CASE
BLL	BARREL (US)

4. Chapter 98 to this Schedule contains special **classification** codes applicable only to exemptions from duty as provided for The Bahamas Tariff Act, and other legislation.
5. The interpretation and operation of this Schedule **shall** in all respects be in accordance with the International Convention on the Harmonized Commodity Description and Coding System done at Brussels on 14th June, 1983 and with the decisions and opinions of the Nomenclature Committee and expressed in the Explanatory Notes to the Harmonized System, the Supplementary Explanatory Notes, the Classification Opinions adopted by the Customs Co-operation Council to ensure the uniform application of the Harmonized System, and such other decisions and opinions as may from time to time, be formulated by the Nomenclature Committee and adopted by the Customs Co-operation Council.
6. Some articles in Chapters 24, 27, 40, 61, 63, 69, 70, 71, 84, 85, 87, 90 91 and 93 are subject to an excise tax, which is collected by The Bahamas Customs authority at the time of entry.

PART C
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- 3 Fish and crustaceans, molluscs and other aquatic invertebrates.
- 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
- 5 Products of animal origin, not elsewhere specified or included.

SECTION II
VEGETABLE PRODUCTS

Section Notes.

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
- 7 Edible vegetables and certain roots and tubers.
- 8 Edible fruit and nuts; peel of citrus fruit or melons.
- 9 Coffee, tea, maté 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.
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- 20 Preparations of vegetables, fruit, nuts or other parts of plants.
- 21 Miscellaneous edible preparations.
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- 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 Apounduminoidal substances; modified starches; glues; enzymes.
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- 37 Photographic or cinematographic goods.
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Section Notes.

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- 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.
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87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.
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Section Notes.

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ABBREVIATIONS AND SYMBOLS

AC	alternating current
AS	TM American Society for Testing Materials
Bq	becquerel
°C	degree(s) Celsius
cc	cubic centimetre(s)
cg	centigram(s)
cm	centimetre(s)
cm ²	square centimetre(s)
cm ³	cubic centimetre(s)
cN	centinewton(s)
DC	direct current
g	gram(s)
Hz	hertz
IR	infra-red
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	litre(s)
m	metre(s)
m-	metam
2	square metre(s)
μCi	microcurie
mm	millimetre
mN	millinewton(s)
MPa	megapascal(s)
N	newton(s)
No	Number
o-	ortho

p-	para
t	tonne(s)
UV	ultra-violet
V	volt(s)
vol.	volume
W	watt(s)
%	percent
x°	x degree(s)

Examples

1500 g/m² means one thousand five hundred grams per square metre
15 °C means fifteen degrees Celsius

Section I
LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

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

Chapter 1
Live Animals

Notes.

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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
01.01	Live horses, asses, mules and hinnies.					
	- Horses :					
0101.2100	-- Pure-bred breeding animals	Free		300%	EPA	number
0101.2900	-- Other	25%		300%	EPA	number
0101.3000	- Asses	25%		300%	EPA	number
0101.9000	- Other	25%		300%	EPA	number
01.02	Live bovine animals.					
	- Cattle :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0102.21	-- Pure-bred breeding animals :					
0102.2110	--- Bulls	25%		300%	EPA	number
0102.2120	--- Cows	25%		300%	EPA	number
0102.2900	-- Other	25%		300%	EPA	number
	- Buffalo :					
0102.3100	-- Pure-bred breeding animals	10%			EPA	number
0102.3900	-- Other	25%			EPA	number
0102.9000	- Other	25%			EPA	number
01.03	Live Swine.					
0103.1000	- Pure-bred breeding animals	25%		300%	EPA	number
	- Other :					
0103.9100	-- Weighing less than 50 kg (110 pound)	10%		300%	EPA	number
0103.9200	-- Weighing 50 kg (110 pound) or more	10%		300%	EPA	number
01.04	Live sheep and goats.					
0104.1000	- Sheep	10%		300%	EPA	number
0104.2000	- Goats	10%		300%	EPA	number
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.					
	- Weighing not more than 185g (6.5 ounces) :					
0105.1100	-- Fowls of the species <i>Gallus domesticus</i>	10%		300%		number
0105.1200	-- Turkeys	10%		300%		number
0105.1300	-- Ducks	10%		300%		number
0105.1400	-- Geese	10%		300%		number
0105.1500	-- Guinea fowls	10%		300%		number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other :					
0105.9400	-- Fowls of the species <i>Gallus domesticus</i>	10%		300%		number
0105.9900	-- Other	10%		300%		number
01.06	Other live animals.					
	- Mammals :					
0106.1100	-- Primates	40%			EPA	number
0106.1200	-- 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)	40%			EPA	number
0106.1300	-- Camels and other camelids (<i>Camelidae</i>)	40%			EPA	number
0106.1400	-- Rabbits and hares	40%			EPA	number
0106.19	-- Other :					
0106.1910	--- Dogs	10%			EPA	number
0106.1920	--- Cats	10%			EPA	number
0106.2000	- Reptiles (including snakes and turtles)	40%			EPA	number
	- Birds :					
0106.3100	-- Birds of prey	40%			EPA	number
0106.3200	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	40%			EPA	number
0106.3300	-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)	40%			EPA	number
0106.3900	-- Other	40%			EPA	number
	- Insects :					
0106.4100	-- Bees	40%			EPA	number
0106.4900	-- Other	40%			EPA	number

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0106.9000	- Other	40%			EPA	number

Chapter 2 Meat and edible meat offal

Notes.

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

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
02.01	Meat of bovine animals, fresh or chilled.					
0201.1000	- Carcasses and half-carcasses	Free		300%	EPA	pound
0201.2000	- Other cuts with bone in	Free		300%	EPA	pound
0201.3000	- Boneless	Free		300%	EPA	pound
02.02	Meat of bovine animals, frozen.					
0202.1000	- Carcasses and half-carcasses	Free		300%	EPA	pound
0202.2000	- Other cuts with bone in	Free		300%	EPA	pound
0202.3000	- Boneless	Free		300%	EPA	pound
02.03	Meat of swine, fresh, chilled or frozen.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Fresh or chilled :					
0203.1100	-- Carcasses and half-carcasses	25%		300%	EPA	pound
0203.1200	-- Hams, shoulders and cuts thereof, with bone in	25%		300%	EPA	pound
0203.1900	-- Other	25%		300%	EPA	pound
	- Frozen :					
0203.2100	-- Carcasses and half-carcasses	25%		300%	EPA	pound
0203.2200	-- Hams, shoulders and cuts thereof, with bone in	25%		300%	EPA	pound
0203.2900	-- Other	25%		300%	EPA	pound
02.04	Meat of sheep or goats, fresh, chilled or frozen.					
0204.1000	- Carcasses and half-carcasses of lamb, fresh or chilled	Free		300%	EPA	pound
	- Other meat of sheep, fresh or chilled :					
0204.2100	-- Carcasses and half-carcasses	Free		300%	EPA	pound
0204.2200	-- Other cuts with bone in	Free		300%	EPA	pound
0204.2300	-- Boneless	Free		300%	EPA	pound
0204.3000	- Carcasses and half-carcasses of lamb, frozen	Free		300%	EPA	pound
	- Other meat of sheep, frozen :					
0204.4100	-- Carcasses and half-carcasses	Free		300%	EPA	pound
0204.4200	-- Other cuts with bone in	Free		300%	EPA	pound
0204.4300	-- Boneless	Free		300%	EPA	pound
0204.50	- Meat of goats :					
0204.5010	--- Carcasses and half-carcasses	Free		300%	EPA	pound
0204.5090	--- Other cuts	Free		300%	EPA	pound
02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0205.0000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	Free		300%	EPA	pound
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.					
0206.1000	- Of bovine animals, fresh or chilled	Free		300%	EPA	pound
	- Of bovine animals, frozen :					
0206.2100	-- Tongues	Free		300%	EPA	pound
0206.2200	-- Livers	Free		300%	EPA	pound
0206.2900	-- Other	Free		300%	EPA	pound
0206.3000	- Of swine, fresh or chilled	Free		300%	EPA	pound
	- Of swine, frozen :					
0206.4100	-- Livers	Free		300%	EPA	pound
0206.4900	-- Other	Free		300%	EPA	pound
0206.8000	- Other, fresh or chilled	Free		300%	EPA	pound
0206.9000	- Other, frozen	Free		300%	EPA	pound
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.					
	- Of fowls of the species <i>Gallus domesticus</i> :					
0207.1100	-- Not cut in pieces, fresh or chilled	30%		300%		pound
0207.1200	-- Not cut in pieces, frozen	30%		300%		pound
0207.13	-- Cuts and offal, fresh or chilled					
0207.1300	--- Breasts	30%		300%		pound
0207.14	-- Cuts and offal, frozen :					
0207.1400	--- Breasts	30%		300%		pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0207.1420	--- Drumsticks	30%		300%		pound
0207.1430	--- Thighs	30%		300%		pound
0207.1440	--- Wings	30%		300%		pound
0207.1450	--- Leg quarters	30%		300%		pound
0207.1490	--- Other cuts and offal	30%		300%		pound
	- Of turkeys :					
0207.2400	-- Not cut in pieces, fresh or chilled	5%		300%		pound
0207.2500	-- Not cut in pieces, frozen	5%		300%		pound
0207.26	-- Cuts and offal, fresh or chilled :					
0207.2610	--- Breasts	5%		300%		pound
0207.2620	--- Drumsticks	5%		300%		pound
0207.2630	--- Thighs	5%		300%		pound
0207.2640	--- Wings	5%		300%		pound
0207.2690	--- Other cuts and offal	5%		300%		pound
0207.27	-- Cuts and offal, frozen :					
0207.2710	--- Breasts	5%		300%		pound
0207.2720	--- Drumsticks	5%		300%		pound
0207.2730	--- Thighs	5%		300%		pound
0207.2740	--- Wings	5%		300%		pound
0207.2790	--- Other cuts and offal	5%		300%		pound
0207.4100	-- Not cut in pieces, fresh or chilled	10%		300%		pound
0207.4200	-- Not cut in pieces, frozen	10%		300%		pound
0207.4300	-- Fatty livers, fresh or chilled	10%		300%		pound
0207.4400	-- Other, fresh or chilled	10%		300%		pound
0207.4500	-- Other, frozen	10%		300%		pound
	- Of geese :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0207.5100	-- Not cut in pieces, fresh or chilled	10%		300%		pound
0207.5200	-- Not cut in pieces, frozen	10%		300%		pound
0207.5300	-- Fatty livers, fresh or chilled	10%		300%		pound
0207.5400	-- Other, fresh or chilled	10%		300%		pound
0207.5500	-- Other, frozen	10%		300%		pound
0207.6000	- Of guinea fowls	10%		300%		pound
02.08	Other meat and edible meat offal, fresh, chilled or frozen.					
0208.1000	- Of rabbits or hares	10%			EPA	pound
0208.3000	- Of primates	10%			EPA	pound
0208.4000	- Of whales, dolphins and porpoises (mammals of the order Cetacean); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions, and walruses (mammals of the suborder Pinnipedia)	10%			EPA	pound
0208.5000	- Of reptiles (including snakes and turtles)	10%			EPA	pound
0208.6000	- Of camels and other camelids (<i>Camelidae</i>)	10%			EPA	pound
0208.9000	- Other	10%			EPA	pound
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.					
0209.1000	- Of pigs	35%				pound
0209.9000	- Other	35%				pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.					
	- Meat of swine :					
0210.1100	-- Hams, shoulders and cuts thereof, with bone in	Free		300%	EPA	pound
0210.12	-- Bellies (streaky) and cuts thereof :					
0210.1210	--- Bacon	Free		300%	EPA	pound
0210.1900	-- Other	Free		300%	EPA	pound
0210.20	- Meat of bovine animals :					
0210.2010	--- Salted beef	Free		300%	EPA	pound
0210.2090	--- Other	Free		300%	EPA	pound
	- Other, including edible flours and meals of meat or meat offal :					
0210.9100	-- Of primates	Free			EPA	pound
0210.9200	-- 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)	Free			EPA	pound
0210.9300	-- Of reptiles (including snakes and turtles)	Free			EPA	pound
0210.9900	-- Other	Free			EPA	pound

Chapter 3
Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

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

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
03.01	Live fish.					
	- Ornamental fish :					
0301.1100	-- Fresh water	35%		300%	EPA	pound
0301.19	-- Other :					
0301.1910	--- Salt water	35%		300%	EPA	pound
0301.1990	--- Other	35%		300%	EPA	pound
	- Other live fish :					
0301.9100	-- 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>)	35%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Speciific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0301.9200	-- Eels (<i>Anguilla spp.</i>)	35%			EPA	pound
0301.9300	-- Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)	35%			EPA	pound
0301.9400	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	35%			EPA	pound
0301.9500	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	35%			EPA	pound
0301.99	-- Other :					
0301.9910	--- Balao, mullet or pilchard, for use as bait	Free		300%	EPA	pound
0301.9920	--- Other (fresh water)	35%			EPA	pound
0301.9990	--- Other (salt water)	35%			EPA	pound
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.					
	- Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99 :					
0302.1100	-- 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>)	35%		300%		pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Speciific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0302.1300	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	Free		300%		pound
0302.1400	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free		300%		pound
0302.1900	-- Other	35%		300%		pound
	- 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 0302.91 to 0302.99 :					
0302.2100	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	35%		300%		pound
0302.2200	-- Plaice (<i>Pleuronectes platessa</i>)	35%		300%		pound
0302.2300	-- Sole (<i>Solea spp.</i>)	35%		300%		pound
0302.2400	-- Turbots (<i>Psetta maxima</i>)	35%		300%		pound
0302.2900	-- Other	35%		300%		pound
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe- bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheading 0302.91 to 0302.99 :					
0302.3100	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	35%		300%		pound
0302.3200	-- Yellowfin tunas (<i>Thunnus albacores</i>)	35%		300%		pound
0302.3300	-- Skipjack or stripe-bellied bonito	35%		300%		pound
0302.3400	-- Bigeye tunas (<i>Thunnus obesus</i>)	35%		300%		pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0302.3500	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	35%		300%		pound
0302.3600	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	35%		300%		pound
0302.3900	-- Other	35%		300%		pound
	-Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerals (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheading 0302.91 to 0302.99 :					
0302.4100	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	35%		300%		pound
0302.4200	-- Anchovies (<i>Engraulis spp.</i>)	35%		300%		pound
0302.4300	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	35%		300%		pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Speciific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0302.4400	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	35%		300%		pound
0302.4500	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	35%		300%		pound
0302.4600	-- Cobia (<i>Rachycentron canadum</i>)	35%		300%		pound
0302.4700	-- Swordfish (<i>Xiphias gladius</i>)	35%		300%		pound
0302.4900	- Other	35%		300%		pound
	- 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 subheading 0302.91 to 0302.99 :					
0302.5100	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	35%		300%		pound
0302.5200	-- Haddock (<i>Melanogrammus aeglefinus</i>)	35%		300%		pound
0302.5300	-- Coalfish (<i>Pollachius virens</i>)	35%		300%		pound
0302.5400	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	35%		300%		pound
0302.5500	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	35%		300%		pound
0302.5600	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	35%		300%		pound
0302.5900	-- Other	35%		300%		pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Speciific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	-Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheading 0302.90 to 0302.99 :					
0302.7100	-- Tilapias (<i>Oreochromis spp.</i>)	35%		300%		pound
0302.7200	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	35%		300%		pound
0302.7300	-- Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)	35%		300%		pound
0302.7400	-- Eels (<i>Anguilla spp.</i>)	35%		300%		pound
0302.7900	-- Other	35%		300%		pound
	- Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99 :					
0302.8100	-- Dogfish and other sharks	35%		300%		pound
0302.8200	-- Rays and skates (<i>Rajidae</i>)	35%		300%		pound
0302.8300	-- Toothfish (<i>Dissostichus spp.</i>)	35%		300%		pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Speciific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0302.8400	-- Seabass (<i>Dicentrarchus spp.</i>)	35%		300%		pound
0302.8500	-- Seabream (<i>Sparidae</i>)	35%		300%		pound
0302.89	-- Other :					
0302.8920	--- Grouper (<i>Epinephelus, mycteroperca spp.</i>)	35%		300%		pound
0302.8930	--- Jack (<i>Caranx spp.</i>)	35%		300%		pound
0302.8940	--- Snapper (<i>Lutjanidae</i>)	35%		300%		pound
0302.8950	--- Dolphin (<i>Coryphaena hippurus, coryphaena equisetis</i>)	35%		300%		pound
0302.8960	--- Kingfish (<i>Scomberomorus cavalla</i>)	35%		300%		pound
0302.8980	--- Wahoo (<i>Acanthocybium solanderi</i>)	35%		300%		pound
0302.8990	--- Other	35%		300%		pound
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :					
0302.9100	-- Livers, roes and milt	35%		300%		pound
0302.9200	-- Shark fins	35%		300%		pound
0302.9900	-- Other	35%		300%		pound
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.					
	- Salmonidae, excluding edible fish offal of subheading 0303.91 to 0903.99 :					
0303.1100	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	Free		300%		pound
0303.1200	-- Other Pacific salmon (<i>Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus</i>)	Free		300%		pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0303.1300	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free		300%		pound
0303.1400	-- 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>)	35%		300%		pound
0303.1900	-- Other	35%		300%		pound
	-Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), Catla catla, <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheading 0303.90 to 0303.99 :					
0303.2300	-- Tilapias (<i>Oreochromis spp.</i>)	35%		300%		pound
0303.2400	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	35%		300%		pound
0303.2500	-- Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , Catla catla, <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)	35%		300%		pound
0303.2600	-- Eels (<i>Anguilla spp.</i>)	35%		300%		pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0303.2900	-- Other	35%		300%		pound
	- 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 :					
0303.3100	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	35%		300%		pound
0303.3200	-- Plaice (<i>Pleuronectes platessa</i>)	35%		300%		pound
0303.3300	-- Sole (<i>Solea spp.</i>)	35%		300%		pound
0303.3400	-- Turbots (<i>Psetta maxima</i>)	35%		300%		pound
0303.3900	-- Other	35%		300%		pound
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe- bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheading 0303.91 to 0303.99 :					
0303.4100	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	35%		300%		pound
0303.4200	-- Yellowfin tunas (<i>Thunnus albacores</i>)	35%		300%		pound
0303.4300	-- Skipjack or strip-bellied bonito	35%		300%		pound
0303.4400	-- Bigeye tunas (<i>Thunnus obesus</i>)	35%		300%		pound
0303.4500	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	35%		300%		pound
0303.4600	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	35%		300%		pound
0303.4900	-- Other	35%		300%		pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerals (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>) silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheading 0302.91 to 0302.99 :					
0303.5100	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	35%		300%		pound
0303.5300	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	35%		300%		pound
0303.5400	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	35%		300%		pound
0303.5500	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	35%		300%		pound
0303.5600	-- Cobia (<i>Rachycentron canadum</i>)	35%		300%		pound
0303.5700	-- Swordfish (<i>Xiphias gladius</i>)	35%		300%		pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Speciific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0303.5900	-- Other	35%		300%		pound
	- 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 subheading 0303.91 to 0303.99 :					
0303.6300	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	35%		300%		pound
0303.6400	-- Haddock (<i>Melanogrammus aeglefinus</i>)	35%		300%		pound
0303.6500	-- Coalfish (<i>Pollachius virens</i>)	35%		300%		pound
0303.6600	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	35%		300%		pound
0303.6700	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	35%		300%		pound
0303.6800	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	35%		300%		pound
0303.6900	-- Other	35%		300%		pound
	- Other fish excluding edible fish offal of subheading 0303.91 to 0303.99 :					
0303.8100	-- Dogfish and other sharks	35%		300%		pound
0303.8200	-- Rays and skates (<i>Rajidae</i>)	35%		300%		pound
0303.8300	-- Toothfish (<i>Dissostichus spp.</i>)	35%		300%		pound
0303.8400	-- Seabass (<i>Dicentrarchus spp.</i>)	35%		300%		pound
0303.89	-- Other :					
0303.8920	--- Grouper (<i>Epinephelus</i> , <i>mycteroperca spp.</i>)	35%		300%		pound
0303.8930	--- Jack (<i>Caranx spp.</i>)	35%		300%		pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0303.8940	--- Snapper (<i>Lutjanidae</i>)	35%		300%		pound
0303.8950	--- Dolphin (<i>coryphaena hippurus, coryphaena equisetis</i>)	35%		300%		pound
0303.8960	--- Kingfish (<i>scombgromorus cavalla</i>)	35%		300%		pound
0303.8980	--- Wahoo (<i>Acanthocybium solanderi</i>)	35%		300%		pound
0303.8990	--- Other	35%		300%		pound
0303.9000	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :	35%		300%		pound
0303.9100	-- Livers, roes and milt	35%		300%		pound
0303.9200	-- Shark fins	35%		300%		pound
0303.9900	-- Other	35%		300%		pound
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.					
	- Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , and <i>Mylopharyngodon piceus</i>), Catla catla, <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) :					
0304.3100	-- Tilapias (<i>Oreochromis spp.</i>)	35%		300%		pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0304.3200	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	35%		300%		pound
0304.3300	-- Nile Perch (<i>Lates niloticus</i>)	35%		300%		pound
0304.3900	-- Other	35%		300%		pound
	- Fresh or chilled fillets of other fish :					
0304.4100	-- 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>)	Free		300%		pound
0304.4200	-- 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>)	35%		300%		pound
0304.4300	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	35%		300%		pound
0304.4400	-- 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>	35%		300%		pound
0304.4500	-- Swordfish (<i>Xiphias gladius</i>)	35%		300%		pound
0304.4600	-- Toothfish (<i>Dissostichus spp.</i>)	35%		300%		pound
0304.4700	-- Dogfish and other sharks	35%		300%		pound
0304.4800	-- Rays and skates (<i>Rajidae</i>)	35%		300%		pound
0304.49	-- Other :					
0304.4910	--- Grouper	35%		300%		pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0304.4920	--- Jack	35%		300%		pound
0304.4930	--- Snapper	35%		300%		pound
0304.4990	--- Other	35%		300%		pound
	- Other fresh or chilled :					
0304.5100	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	35%		300%		pound
0304.5200	-- Salmonidae	35%		300%		pound
0304.5300	-- 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>	35%		300%		pound
0304.5400	-- Swordfish (<i>Xiphias gladius</i>)	35%		300%		pound
0304.5500	-- Toothfish (<i>Dissostichus spp.</i>)	35%		300%		pound
0304.5600	-- Dogfish and other sharks	35%		300%		pound
0304.5700	-- Rays and skates (<i>Rajidae</i>)	35%		300%		pound
0304.5900	--- Other	35%		300%		pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) :					
0304.6100	-- Tilapias (<i>Oreochromis spp.</i>)	35%		300%		pound
0304.6200	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	35%		300%		pound
0304.6300	-- Nile Perch (<i>Lates niloticus</i>)	35%		300%		pound
0304.6900	-- Other	35%		300%		pound
	- Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :					
0304.7100	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	35%		300%		pound
0304.7200	-- Haddock (<i>Melanogrammus aeglefinus</i>)	35%		300%		pound
0304.7300	-- Coalfish (<i>Pollachius virens</i>)	35%		300%		pound
0304.7400	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	35%		300%		pound
0304.7500	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	35%		300%		pound
0304.7900	-- Other	35%		300%		pound
	- Frozen fillets of other fish :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Speciific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0304.8100	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</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>Huchohucho</i>)	Free		300%		pound
0304.8200	-- 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>)	35%		300%		pound
0304.8300	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	35%		300%		pound
0304.8400	-- Swordfish (<i>Xiphias gladius</i>)	35%		300%		pound
0304.8500	-- Toothifish (<i>Dissostichus spp.</i>)	35%		300%		pound
0304.8600	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	35%		300%		pound
0304.8700	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe- bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus) pelamis</i>)	35%		300%		pound
0304.8800	--Dogfish, other sharks, rays and skates (Rajides)	35%		300%		pound
0304.89	-- Other :					
0304.8910	--- Grouper	35%		300%		pound
0304.8920	--- Jack	35%		300%		pound
0304.8930	--- Snapper	35%		300%		pound
0304.8990	--- Other	35%		300%		pound
	- Other, frozen :					
0304.9100	-- Swordfish (<i>Xiphias gladius</i>)	35%		300%		pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Speciific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0304.9200	-- Toothfish (<i>dissostichus spp.</i>)	35%		300%		pound
0304.9300	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	35%		300%		pound
0304.9400	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	35%		300%		pound
0304.9500	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)	35%		300%		pound
0304.9600	-- Dogfish and other sharks	35%		300%		pound
0304.9700	-- Rays and skates (<i>Rajidae</i>)	35%		300%		pound
0304.9900	-- Other	35%		300%		pound
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.					
0305.1000	- Flours, meals and pellets of fish, fit for human consumption	35%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Speciific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0305.2000	- Livers, roes and milt of fish, dried, smoked, salted or in brine	Free			EPA	pound
	- Fish fillets, dried, salted or in brine, but not smoked :					
0305.3100	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	Free		300%	EPA	pound
0305.3200	-- 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>	Free		300%	EPA	pound
0305.3900	-- Other	Free		300%	EPA	pound
	- Smoked fish, including fillets, other than edible fish offal :					
0305.4100	-- 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>)	Free			EPA	pound
0305.4200	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free		300%	EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0305.4300	-- 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>)	Free		300%	EPA	pound
0305.4400	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	Free		300%	EPA	pound
0305.4900	-- Other	Free		300%	EPA	pound
	- Dried fish, other than edible fish offal, whether or not salted but not smoked :					
0305.5100	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free		300%	EPA	pound
0305.5200	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	Free		300%		pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Speciific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0305.5300	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than cod (<i>Gadus morhua</i> , <i>gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free		300%	EPA	pound
0305.5400	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerals (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>) silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), and swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)	Free		300%	EPA	pound
0305.5900	-- Other	Free		300%	EPA	pound
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :					
0305.6100	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free		300%	EPA	pound
0305.6200	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free		300%	EPA	pound
0305.6300	-- Anchovies (<i>Engraulis spp.</i>)	Free		300%	EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Speciific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0305.6400	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	Free		300%	EPA	pound
0305.6900	-- Other	Free		300%	EPA	pound
	- Fish fins, heads, tails, maws and other edible fish offal :					
0305.7100	-- Shark fins	Free			EPA	pound
0305.7200	-- Fish heads, tails, and maws	Free			EPA	pound
0305.7900	-- Other	Free			EPA	pound
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; flours, meals and pellets of crustaceans, fit for human consumption.					
	- Frozen :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0306.11	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>) :					
0306.1110	--- Spiny lobsters, whole (<i>Panulirus argus</i>)	35%		300%		pound
0306.1120	--- Spiny lobsters, heads of (<i>Panulirus argus</i>)	35%		300%		pound
0306.1130	--- Spiny lobsters, tails of (<i>Panulirus argus</i>)	35%		300%		pound
0306.1140	--- Spiny lobsters, meat of, (<i>Panulirus argus</i>)	35%		300%		pound
0306.1150	--- Other Spiny lobsters, (<i>Panulirus argus</i>)	35%		300%		pound
0306.1190	--- Other	35%		300%		pound
0306.1200	-- Lobsters (<i>Homarus spp.</i>)	35%		300%		pound
0306.14	-- Crabs :					
0306.1410	--- Stone crab claws	35%		300%		pound
0306.1420	--- Land crabs	35%		300%		pound
0306.1490	--- Other marine crabs	35%		300%		pound
0306.1500	-- Norway lobsters (<i>Nephrops norvegicus</i>)	35%				pound
0306.16	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>) :					
0306.1610	--- Shrimps	Free				pound
0306.1620	--- Prawns	Free				pound
0306.17	-- Other shrimps and prawns :					
0306.1710	--- Shrimps	Free				pound
0306.1720	--- Prawns	Free				pound
0306.1900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	35%				pound
	- Live, fresh or chilled :					
0306.31	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>) :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0306.3110	--- Spiny lobsters, live (<i>Panulirus argus</i>)	35%		300%		pound
0306.3120	--- Spiny lobsters, whole, fresh or chilled (<i>Panulirus argus</i>)	35%		300%		pound
0306.3130	--- Spiny lobsters heads of, fresh or chilled (<i>Panulirus argus</i>)	35%		300%		pound
0306.3140	--- Spiny lobsters, tails of, fresh or chilled (<i>Panulirus argus</i>)	35%		300%		pound
0306.3150	--- Spiny lobsters meat of, fresh or chilled (<i>Panulirus argus</i>)	35%		300%		pound
0306.3160	--- Other Spiny lobsters, fresh or chilled (<i>Panulirus argus</i>)	35%		300%		pound
0306.3190	--- Other	35%		300%		pound
0306.3200	-- Lobsters (<i>Homarus spp.</i>)	35%		300%		pound
0306.33	-- Crabs :					
0306.3310	--- Stone crab claws	35%		300%		pound
0306.3320	--- Land crabs	35%		300%		pound
0306.3390	--- Other marine crabs	35%		300%		pound
0306.3400	-- Norway lobsters (<i>Nephrops norvegicus</i>)	35%				pound
0306.35	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>) :					
0306.3510	--- Shrimps	Free		300%		pound
0306.3520	--- Prawns	Free		300%		pound
0306.36	-- Other shrimps and prawns :					
0306.3610	--- Shrimps, live, for use as bait	Free		300%		pound
0306.3620	--- Shrimps, other	Free		300%		pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0306.3690	--- Prawns	Free		300%		pound
0306.3900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption - Other :	35%				pound
0306.91	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>) :	35%				pound
0306.9110	--- Spiny lobsters, live (<i>Panulirus argus</i>)	35%				pound
0306.9120	--- Spiny lobsters, whole, fresh or chilled (<i>Panulirus argus</i>)	35%				pound
0306.9130	--- Spiny lobsters heads of, fresh or chilled (<i>Panulirus argus</i>)	35%				pound
0306.9140	--- Spiny lobsters, tails of, fresh or chilled (<i>Panulirus argus</i>)	35%				pound
0306.9150	--- Spiny lobsters meat of, fresh or chilled (<i>Panulirus argus</i>)	35%				pound
0306.9160	--- Other Spiny lobsters, fresh or chilled (<i>Panulirus argus</i>)	35%				pound
0306.9200	-- Lobsters (<i>Homarus spp.</i>)	35%				pound
0306.93	-- Crabs :					
0306.9310	--- Stone crab claws	35%		300%		pound
0306.9320	--- Land crabs	35%		300%		pound
0306.9390	--- Other marine crabs	35%		300%		pound
0306.9400	-- Norway lobsters (<i>Nephrops norvegicus</i>)	35%				pound
0306.95	-- Shrimps and prawns :					
0306.9510	--- Shrimps	Free				pound
0306.9520	--- Prawns	Free				pound
0306.9900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	35%				pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.					
	- Oysters :					
0307.1100	-- Live, fresh or chilled	35%			EPA	pound
0307.1200	-- Frozen	35%			EPA	pound
0307.1900	-- Other	35%			EPA	pound
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :					
0307.2100	-- Live, fresh or chilled	35%			EPA	pound
0307.2200	-- Frozen	35%			EPA	pound
0307.2900	-- Other	35%			EPA	pound
	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>) :					
0307.3100	-- Live, fresh or chilled	35%			EPA	pound
0307.3200	-- Frozen	35%			EPA	pound
0307.3900	-- Other	35%			EPA	pound
	- Cuttle fish and squid :					
0307.4200	-- Live, fresh or chilled	35%			EPA	pound
0307.4300	-- Frozen	35%			EPA	pound
0307.4900	-- Other	35%			EPA	pound
	- Octopus (<i>Octopus spp.</i>) :					
0307.5100	-- Live, fresh or chilled	35%			EPA	pound
0307.5200	-- Frozen	35%			EPA	pound
0307.5900	-- Other	35%			EPA	pound
0307.6000	- Snails, other than sea snails	35%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Speciific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arcticidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>) :					
0307.7100	-- Live, fresh or chilled	35%			EPA	pound
0307.7200	-- Frozen	35%			EPA	pound
0307.7900	-- Other	35%			EPA	pound
	- Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>) :					
0307.8100	-- Live, fresh or chilled abalone (<i>Haliotis spp.</i>)	35%			EPA	pound
0307.8200	-- Live, fresh or chilled stromboid conchs (<i>Strombus spp.</i>)	35%			EPA	pound
0307.8300	-- Frozen abalone (<i>Haliotis spp.</i>)	35%			EPA	pound
0307.8400	-- Frozen stromboid conchs (<i>strombus spp.</i>)	35%			EPA	pound
0307.8700	-- Other abalone (<i>Haliotis spp.</i>)	35%			EPA	pound
0307.8800	-- Other stromboid conchs (<i>Strombus spp.</i>)	35%			EPA	pound
	- Other, including flours, meals and pellets, fit for human consumption :					
0307.9100	-- Live, fresh or chilled	35%			EPA	pound
0307.9200	-- Frozen	35%			EPA	pound
0307.9900	-- Other	35%		300%	EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Speciific Rate	Maximum Variable Rate	Applicable Preferential Rate	
03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.					
	- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothurioidea</i>) :					
0308.1100	-- Live, fresh or chilled	35%			EPA	pound
0308.1200	-- Frozen	35%			EPA	pound
0308.1900	-- Other	35%			EPA	pound
	- Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus apoundus</i> , <i>Echichinus esculentus</i>) :					
0308.2100	-- Live, fresh or chilled	35%			EPA	pound
0308.2200	-- Frozen	35%			EPA	pound
0308.2900	-- Other	35%			EPA	pound
0308.3000	- Jellyfish (<i>Rhopilema spp.</i>)	35%			EPA	pound
0308.9000	- Other	35%			EPA	pound

Chapter 4

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

Notes.

1. The expression “milk” means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.05:
 - (a) The term “butter” means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid producing bacteria.
 - (b) The expression “dairy spreads” means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.
3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
 - (a) a milkfat content, by weight of the dry matter, of 5% or more;
 - (b) a dry matter content, by weight, of at least 70% but not exceeding 8 %; and
 - (c) they are moulded or capable of being moulded.
4. This Chapter does not cover:
 - (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);
 - (b) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or

- (c) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

Subheading Notes.

1. For the purposes of subheading 0404.10, the expression “modified whey” means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of subheading 0405.10 the term “butter” does not include dehydrated butter or ghee (subheading 0405.90).

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.					
0401.10	- Of a fat content, by weight, not exceeding 1% :					
0401.1010	--- Skimmed milk	Free		300%		pound
0401.1090	--- Other	Free		300%		pound
0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6% :					
0401.2010	--- 2% Low fat milk	Free		300%		pound
0401.2020	--- Whole milk	Free		300%		pound
0401.2090	--- Other	Free		300%		pound
0401.4000	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	Free		300%		pound
0401.5000	- Of a fat content, by weight, exceeding 10%	Free		300%		pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.					
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%					
0402.1010	--- Packaged for infants and young children	Free				pound
0402.1090	--- Other	Free				pound
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% :					
0402.21	-- Not containing added sugar or other sweetening matter :					
0402.2110	--- Packaged for infant and young children	Free				pound
0402.2900	-- Other	Free				pound
	- Other :					
0402.91	-- Not containing added sugar or other sweetening matter :					
0402.9110	--- Evaporated milk	Free				pound
0402.99	-- Other :					
0402.9910	--- Sweetened condensed milk	Free				pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.					
0403.1000	- Yogurt	Free		300%		pound
0403.9000	- Other	35%				pound
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.					
0404.1000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	35%			EPA	pound
0404.9000	- Other	Free			EPA	pound
04.05	Butter and other fats and oils derived from milk; dairy spreads.					
0405.1000	- Butter	Free			EPA	pound
0405.2000	- Dairy spreads	Free			EPA	pound
0405.9000	- Other	Free			EPA	pound
04.06	Cheese and curd.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0406.1000	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	5%				pound
0406.2000	- Grated or powdered cheese, of all kinds	5%				pound
0406.3000	- Processed cheese, not grated or powdered	5%				pound
0406.4000	- Blue-veined cheese and other cheese containing viens produced by <i>Penicillium roqueforti</i>	5%				pound
0406.9000	- Other cheese	5%				pound
04.07	Birds' eggs, in shell, fresh, preserved or cooked.					
	- Fertilised eggs for incubation :					
0407.1100	-- Of fowls of the species <i>Gallus domesticus</i>	30%		300%		pound
0407.1900	-- Other	30%		300%		pound
	- Other fresh eggs :					
0407.2100	-- Of fowls of the species <i>Gallus domesticus</i>	30%		300%		pound
0407.2900	-- Other	30%		300%		pound
0407.9000	- Others	30%		300%		pound
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.					
	- Egg yolks :					
0408.1100	-- Dried	10%				pound
0408.1900	-- Other	10%				pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other :					
0408.9100	-- Dried	10%				pound
0408.9900	-- Other	10%				pound
04.09	Natural honey.					
0409.0000	Natural honey	Free		300%		pound
04.10	Edible products of animal origin, not elsewhere specified or included.					
0410.0000	Edible products of animal origin, not elsewhere specified or included	35%			EPA	pound

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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair.					
0501.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair	35%			EPA	pound
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.					
0502.1000	- Pigs', hogs' or boars' bristles and hair and waste thereof	35%			EPA	pound
0502.9000	- Other	35%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
[05.03]						
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.					
0504.0000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	35%			EPA	pound
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.					
0505.1000	- Feathers of a kind used for stuffing; down	35%			EPA	pound
0505.9000	- Other	35%			EPA	pound
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.					
0506.1000	- Ossein and bones treated with acid	35%			EPA	pound
0506.9000	- Other	35%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.					
0507.1000	- Ivory; ivory powder and waste	35%			EPA	pound
0507.9000	- Other	35%			EPA	pound
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.					
0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof :					
0508.0010	--- Conch shells	35%			EPA	pound
0508.0020	--- Helmet shells	35%			EPA	pound
0508.0030	--- Coral	35%			EPA	pound
0508.0090	--- Other	35%			EPA	pound
[05..09]						

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
05.10	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.					
0510.0000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	35%			EPA	pound
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.					
0511.1000	- Bovine semen	Free			EPA	pound
	- Other :					
0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 :					
0511.9110	--- Balao, mullet and pilchard for use as bait	Free			EPA	pound
0511.9900	-- Other	Free			EPA	pound

**Section II
VEGETABLE PRODUCTS**

Notes.

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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.					
0601.1000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	25%			EPA	number

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0601.2000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	25%			EPA	number
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.					
0602.1000	- Unrooted cuttings and slips	25%			EPA	number
0602.20	-- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts :					
0602.2010	--- Coconuts	25%			EPA	number
0602.2020	--- Bananas	25%			EPA	number
0602.203	--- Citrus :					
0602.2031	---- Oranges	25%			EPA	number
0602.2032	---- Grapefruits	25%			EPA	number
0602.2033	---- Limes	25%			EPA	number
0602.2034	---- Lemons	25%			EPA	number
0602.2035	---- Tangerines	25%			EPA	number
0602.3000	- Rhododendrons and azaleas, grafted or not	25%			EPA	number
0602.4000	- Roses, grafted or not	25%			EPA	number
0602.50	- Other :					
0602.5010	--- Mangoes	25%			EPA	number
0602.5020	--- Strawberries	25%			EPA	number
0602.5090	--- Other	25%			EPA	number
0602.90	- Other :					
0602.9010	--- Palms	25%			EPA	number
0602.9020	--- Grass and sod	25%		300%	EPA	pound
0602.9090	--- Other	25%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.					
	- Fresh :					
0603.1100	-- Roses	35%		300%	EPA	pound
0603.1200	-- Carnations	35%		300%	EPA	pound
0603.1300	-- Orchids	35%		300%	EPA	pound
0603.1400	-- Chrysanthemums	35%		300%	EPA	pound
0603.1500	-- Lilies (<i>Lilium spp.</i>)	35%		300%	EPA	pound
0603.1900	-- Other	35%		300%	EPA	pound
0603.9000	- Other	35%		300%	EPA	pound
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.					
0604.20	- Fresh :					
0604.2010	--- Christmas trees	35%			EPA	number
0604.2090	--- Other	35%			EPA	pound
0604.9000	- Other	35%			EPA	pound

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).

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
07.01	Potatoes, fresh or chilled.					
0701.1000	- Seed	Free		300%	EPA	pound
0701.9000	- Other	Free		300%	EPA	pound
07.02	Tomatoes, fresh or chilled.					
0702.0000	Tomatoes, fresh or chilled	10%		300%		pound
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.					
0703.10	- Onions and shallots :					
0703.1010	--- Onions	5%		300%	EPA	pound
0703.1020	--- Shallots	5%		300%	EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0703.2000	- Garlic	5%		300%	EPA	pound
0703.9000	- Leeks and other alliaceous vegetables	5%		300%	EPA	pound
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.					
0704.10	- Cauliflowers and headed broccoli :					
0704.1010	--- Cauliflowers	5%		300%	EPA	pound
0704.1020	--- Headed broccoli	5%		300%	EPA	pound
0704.2000	- Brussels sprouts	5%		300%	EPA	pound
0704.90	- Other :					
0704.9010	--- Cabbages	5%		300%	EPA	pound
0704.9090	--- Other	5%		300%	EPA	pound
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.					
	- Lettuce :					
0705.1100	-- Cabbage lettuce (head lettuce)	5%		300%	EPA	pound
0705.19	-- Other :					
0705.1910	--- Romaine	5%		300%	EPA	pound
0705.1990	--- Other	5%		300%	EPA	pound
	- Chicory :					
0705.2100	-- Witloof chicory (<i>Cichorium intybus var.foliosum</i>)	5%			EPA	pound
0705.2900	-- Other	5%			EPA	pound
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.					
0706.10	- Carrots and turnips :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0706.1010	--- Carrots	5%		300%		pound
0706.1020	--- Turnips	5%		300%		pound
0706.90	- Other :					
0706.9010	--- Salad Beetroot	5%		300%		pound
0706.9020	--- Radishes	5%		300%		pound
0706.9090	--- Other	5%		300%		pound
07.07	Cucumbers and gherkins, fresh or chilled.					
0707.00	- Cucumbers and gherkins, fresh or chilled :					
0707.0010	--- Cucumbers	5%		300%		pound
0707.0020	--- Gherkins	5%		300%		pound
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.					
0708.1000	- Peas (<i>Pisum sativum</i>)	5%		300%		pound
0708.20	- Beans (<i>Vigna spp., Phaseolus spp.</i>) :					
0708.2010	--- Blackeyed peas	5%		300%		pound
0708.2020	--- Lima Beans	5%		300%		pound
0708.2030	--- Cow peas	5%		300%		pound
0708.2090	--- Other	5%		300%		pound
0708.90	- Other leguminous vegetables :					
0708.9010	--- Pigeon peas (<i>Cajanus cajan</i>)	5%		300%		pound
0708.9090	--- Other	5%		300%		pound
07.09	Other vegetables, fresh or chilled.					
0709.2000	- Asparagus	5%		300%	EPA	pound
0709.3000	- Aubergines (egg-plants)	5%		300%	EPA	pound
0709.4000	- Celery other than celeriac	5%		300%	EPA	pound
	- Mushrooms and truffles :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0709.5100	-- Mushrooms of the genus <i>Agaricus</i>	5%		300%	EPA	pound
0709.5900	-- Other	5%		300%	EPA	pound
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :					
0709.6010	--- Sweet peppers (<i>Capsicum annum var annum</i>)	5%		300%	EPA	pound
0709.6020	--- Hot peppers	5%		300%	EPA	pound
0709.6090	--- Other	5%		300%	EPA	pound
0709.7000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	5%		300%	EPA	pound
	- Other :					
0709.9100	-- Globe artichokes	5%		300%	EPA	pound
0709.9200	-- Olives	5%		300%	EPA	pound
0709.93	-- Pumpkins, squash and gourds (<i>Cucurbita spp.</i>) :					
0709.9310	--- Pumpkin	5%		300%	EPA	pound
0709.9320	--- Squash	5%		300%	EPA	pound
0709.9390	--- Gourds	5%		300%	EPA	pound
0709.99	- Other :					
0709.9920	--- Okra	5%		300%	EPA	pound
0709.9930	--- Corn	5%		300%	EPA	pound
0709.9940	--- Squash	5%		300%	EPA	pound
0709.9950	--- Beets	5%		300%	EPA	pound
0709.9990	--- Other	5%		300%	EPA	pound
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.					
0710.1000	- Potatoes	Free		300%	EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Leguminous vegetables, shelled or unshelled :					
0710.2100	-- Peas (<i>Pisum sativum</i>)	Free		300%	EPA	pound
0710.2200	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	Free		300%	EPA	pound
0710.29	-- Other :					
0710.2910	--- Pigeon peas (<i>Cajanus cajan</i>)	Free		300%	EPA	pound
0710.2920	--- Beans, other	Free		300%	EPA	pound
0710.2990	--- Other	Free		300%	EPA	pound
0710.3000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	Free		300%	EPA	pound
0710.4000	- Sweet corn	Free		300%	EPA	pound
0710.80	- Other vegetables :					
0710.8010	--- Okra	Free		300%	EPA	pound
0710.8020	--- Tomatoes	Free		300%	EPA	pound
0710.8030	--- Brussels sprouts	Free		300%	EPA	pound
0710.8040	--- Broccoli	Free		300%	EPA	pound
0710.8050	--- Cauliflowers	Free		300%	EPA	pound
0710.8060	--- Carrots	Free		300%	EPA	pound
0710.8090	--- Other	Free		300%	EPA	pound
0710.9000	- Mixtures of vegetables	Free		300%	EPA	pound
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.					
0711.2000	- Olives	25%			EPA	pound
0711.40	- Cucumbers and gherkins :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0711.4010	--- Cucumbers	25%		300%	EPA	pound
0711.4090	--- Gherkins	25%		300%	EPA	pound
	- Mushrooms and truffles :					
0711.5100	-- Mushrooms of the genus <i>Agaricus</i>	25%		300%	EPA	pound
0711.5900	-- Other	25%		300%	EPA	pound
0711.90	- Other vegetables; mixtures of vegetables :					
0711.9010	--- Beans	25%		300%	EPA	pound
0711.9020	--- Pigeon peas (<i>Cajanus cajan</i>)	25%		300%	EPA	pound
0711.9030	--- Tomatoes	25%		300%	EPA	pound
0711.9090	--- Other	25%		300%	EPA	pound
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.					
0712.2000	- Onions	25%		300%	EPA	pound
	- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles :					
0712.3100	-- Mushrooms of the genus <i>Agaricus</i>	25%			EPA	pound
0712.3200	-- Wood ears (<i>Auricularia spp.</i>)	25%			EPA	pound
0712.3300	-- Jelly fungi (<i>Tremella spp.</i>)	25%			EPA	pound
0712.3900	-- Other	25%			EPA	pound
0712.90	- Other vegetables; mixtures of vegetables :					
0712.9010	--- Tomatoes	25%		300%	EPA	pound
0712.9090	--- Other	25%			EPA	pound
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.					
0713.1000	- Peas (<i>Pisum sativum</i>)	5%		300%		pound
0713.2000	- Chickpeas (garbanzos)	5%		300%		pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :					
0713.3100	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	5%		300%		pound
0713.3200	-- Small red (<i>Adzuki</i>) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	5%		300%		pound
0713.3300	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	5%		300%		pound
0713.3400	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	5%		300%		pound
0713.3500	-- Cow peas (<i>Vigna unguiculata</i>)	5%		300%		pound
0713.39	- Other :					
0713.3910	--- Blackeyed peas	5%		300%		pound
0713.3920	--- Lima beans	5%		300%		pound
0713.3990	--- Other	5%		300%		pound
0713.4000	- Lentils	5%		300%		pound
0713.5000	- Broad beans (<i>Vicia faba var.major</i>) and horse beans (<i>Vicia faba var.equina</i> , <i>Vicia faba var.minor</i>)	5%		300%		pound
0713.6000	- Pigeon peas (<i>Cajanus cajan</i>)	5%		300%		pound
0713.9000	- Other	5%		300%		pound
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.					
0714.10	- Manioc (cassava) :					
0714.1010	--- Fresh	5%		300%		pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0714.1020	--- Dried	30%		300%		pound
0714.1090	--- Other	30%		300%		pound
0714.20	- Sweet potatoes :					
0714.2010	--- Fresh	Free		300%		pound
0714.2020	--- Dried	25%		300%		pound
0714.2090	--- Other	25%		300%		pound
0714.30	- Yams (<i>Dioscorea spp.</i>) :					
0714.3010	--- Fresh	5%		300%		pound
0714.3020	--- Dried	25%		300%		pound
0714.3090	--- Other	25%		300%		pound
0714.40	- Taro (<i>Colocasia spp.</i>) :					
0714.4010	--- Fresh	5%		300%		pound
0714.4020	--- Dried	25%		300%		pound
0714.4090	--- Other	25%		300%		pound
0714.50	- Yautia (<i>Xanthosoma spp.</i>) (or cocoa yam) :					
0714.5010	--- Fresh	5%		300%		pound
0714.5020	--- Dried	25%		300%		pound
0714.5090	--- Other	25%		300%		pound
0714.90	- Other :					
0714.9010	--- Fresh	5%		300%		pound
0714.9020	--- Dried	25%		300%		pound
0714.9090	--- Other	25%		300%		pound

Chapter 8
Edible fruit and nuts; peel of citrus fruit or melons

Notes.

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

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.					
	- Coconuts :					
0801.1100	-- Desiccated	25%		300%	EPA	pound
0801.1200	-- In the inner shell (endocarp)	5%		300%	EPA	pound
0801.1900	-- Other	5%		300%	EPA	pound
	- Brazil nuts :					
0801.21	-- In shell :					
0801.2110	--- Unpackaged (20 pounds. or more)	5%			EPA	pound
0801.2190	--- Other	25%			EPA	pound
0801.22	-- Shelled :					
0801.2210	--- Unpackaged (20 pounds. or more)	5%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0801.2290	--- Other	25%			EPA	pound
	- Cashew nuts :					
0801.31	-- In shell :					
0801.3110	--- Unpackaged (20 pounds. or more)	5%			EPA	pound
0801.3190	--- Other	25%			EPA	pound
0801.32	-- Shelled :					
0801.3210	--- Unpackaged (20 pounds. or more)	5%			EPA	pound
0801.3290	--- Other	25%			EPA	pound
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.					
	- Almonds :					
0802.11	-- In shell :					
0802.1110	--- Unpackaged (20 pounds. or more)	5%			EPA	pound
0802.1190	--- Other	25%			EPA	pound
0802.12	-- Shelled :					
0802.1210	--- Unpackaged (20 pounds. or more)	5%			EPA	pound
0802.1290	--- Other	25%			EPA	pound
	- Hazelnuts or fiberts (<i>Corylus spp.</i>) :					
0802.21	- In shell :					
0802.2110	--- Unpackaged (20 pounds. or more)	5%			EPA	pound
0802.2190	--- Other	25%			EPA	pound
0802.22	-- Shelled :					
0802.2210	--- Unpackaged (20 pounds. or more)	5%			EPA	pound
0802.2290	--- Other	35%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Walnuts :					
0802.31	-- In shell :					
0802.3110	--- Unpackaged (20 pounds. or more)	5%			EPA	pound
0802.3190	--- Other	25%			EPA	pound
0802.32	-- Shelled :					
0802.3210	--- Unpackaged (20 pounds. or more)	5%			EPA	pound
0802.3290	--- Other	25%			EPA	pound
	- Chestnuts (<i>Castanea spp.</i>) :					
0802.41	-- In shell :					
0802.4110	--- Unpackaged (20 pounds. or more)	5%			EPA	pound
0802.4190	--- Other	25%			EPA	pound
0802.42	-- Shelled :					
0802.4210	--- Unpackaged (20 pounds. or more)	5%			EPA	pound
0802.4290	--- Other	25%			EPA	pound
	- Pistachios :					
0802.51	-- In shell :					
0802.5110	--- Unpackaged (20 pounds. or more)	5%			EPA	pound
0802.5190	--- Other	25%			EPA	pound
0802.52	-- Shelled :					
0802.5210	--- Unpackaged (20 pounds. or more)	5%			EPA	pound
0802.5290	--- Other	25%			EPA	pound
	- Macadamia nuts :					
0802.61	-- In shell :					
0802.6110	--- Unpackaged (20 pounds. or more)	5%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0802.6190	--- Other	25%			EPA	pound
0802.62	-- Shelled :					
0802.6210	--- Unpackaged (20 pounds. or more)	5%			EPA	pound
0802.6290	--- Other	25%			EPA	pound
0802.70	- Kola nuts (<i>Cola spp.</i>) :					
0802.7010	--- Unpackaged (20 pounds. or more)	5%			EPA	pound
0802.7090	--- Other	25%			EPA	pound
0802.80	- Areca nuts :					
0802.8010	--- Unpackaged (20 pounds. or more)	5%			EPA	pound
0802.8090	--- Other	25%			EPA	pound
0802.90	- Other :					
0802.9010	--- Unpackaged (20 pounds. or more)	5%			EPA	pound
0802.9090	--- Other	25%			EPA	pound
08.03	Bananas, including plantains, fresh or dried.					
	- Bananas, including plantains, fresh or dried					
0803.10	- Plantains :					
0803.1030	--- Plantains, fresh	Free		300%		pound
0803.104	--- Plantains, dried :					
0803.1041	---- Unpackaged (20 pounds. or more)	5%		300%		pound
0803.1049	---- Other	25%		300%		pound
0803.90	- Other :					
0803.9010	--- Bananas, fresh	Free		300%		pound
0803.902	--- Bananas, dried :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0803.9021	---- Unpackaged (20 pounds. or more)	5%		300%		pound
0803.9029	---- Other	25%		300%		pound
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.					
0804.10	-- Dates :					
0804.1010	--- Fresh	Free		300%	EPA	pound
0804.102	--- Dried :					
0804.1021	---- Unpackaged (20 pounds. or more)	5%		300%	EPA	pound
0804.1029	---- Other	25%		300%	EPA	pound
0804.20	-- Figs :					
0804.2010	--- Fresh	Free			EPA	pound
0804.202	--- Dried :					
0804.2021	---- Unpackaged (20 pounds. or more)	5%			EPA	pound
0804.2029	---- Other	25%			EPA	pound
0804.30	- Pineapples :					
0804.3010	--- Fresh	40%		300%	EPA	number
0804.302	--- Dried :					
0804.3021	---- Unpackaged (20 pounds. or more)	5%		300%	EPA	number
0804.3029	---- Other	25%		300%	EPA	number
0804.40	- Avocados :					
0804.4010	--- Fresh	Free		300%	EPA	pound
0804.402	--- Dried :					
0804.4021	---- Unpackaged (20 pounds. or more)	5%		300%	EPA	pound
0804.4029	---- Other	25%		300%	EPA	pound
0804.50	- Guavas, mangoes and mangosteens :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0804.5010	--- Guavas, fresh	Free		300%	EPA	pound
0804.502	--- Guavas, dried :					
0804.5021	---- Unpackaged (20 pounds. or more)	5%		300%	EPA	pound
0804.5029	---- Other	25%		300%	EPA	pound
0804.5030	--- Mangoes, fresh	Free		300%	EPA	pound
0804.504	--- Mangoes, dried :					
0804.5041	---- Unpackaged (20 pounds. or more)	5%		300%	EPA	pound
0804.5049	---- Other	25%		300%	EPA	pound
0804.5050	--- Mangosteens, fresh	Free		300%	EPA	pound
0804.506	--- Mangosteens, dried :					
0804.5061	---- Unpackaged (20 pounds. or more)	5%		300%	EPA	pound
0804.5069	---- Other	25%		300%	EPA	pound
08.05	Citrus fruit, fresh or dried.					
0805.10	- Oranges :					
0805.1010	--- Orange, fresh	Free		300%		pound
0805.102	--- Oranges, dried :					
0805.1021	---- Unpackaged (20 pounds. or more)	5%		300%		pound
0805.1029	---- Other	25%		300%		pound
0805.21	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :					
0805.2110	-- Mandarins (including tangerines and satsumas) :					
0805.2110	--- Mandarins, fresh	Free		300%		pound
0805.212	--- Mandarins, dried :					
0805.2121	---- Unpackaged (20 pounds. or more)	5%		300%		pound
0805.2129	---- Other	25%		300%		pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0805.2130	--- Tangerines, fresh	Free		300%		pound
0805.214	--- Tangerines, dried :					
0805.2141	---- Unpackaged (20 pounds. or more)	5%		300%		pound
0805.2149	---- Other	25%		300%		pound
0805.2150	--- Tangelos, fresh	Free		300%		pound
0805.216	--- Tangelos, dried :					
0805.2161	---- Unpackaged (20 pounds. or more)	5%		300%		pound
0805.2169	---- Other	25%		300%		pound
0805.22	-- Clemetines :					
0805.2200	--- Clementines, fresh	Free		300%		pound
0805.221	--- Clementines, dried :					
0805.2211	---- Unpackaged (20 pounds. or more)	5%		300%		pound
0805.2219	---- Other	25%		300%		pound
0805.29	-- Other					
0805.2910	--- Other, fresh	Free		300%		pound
0805.292	--- Other, dried :					
0805.2921	---- Unpackaged (20 pounds. or more)	5%		300%		pound
0805.2929	---- Other	25%		300%		pound
0805.40	- Grapefruit, including pomelos :					
0805.4010	--- Fresh	Free		300%		pound
0805.402	--- Dried :					
0805.4021	---- Unpackaged (20 pounds. or more)	5%		300%		pound
0805.4029	---- Other	25%		300%		pound
0805.50	-- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifoliam</i> , <i>Citrus latifolia</i>) :					

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Chapter 8

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0805.5010	--- Lemons, fresh	Free		300%		pound
0805.502	--- Lemons, dried :					
0805.5021	---- Unpackaged (20 pounds. or more)	5%		300%		pound
0805.5029	---- Other	25%		300%		pound
0805.5030	--- Limes, fresh	Free		300%		pound
0805.504	--- Limes, dried :					
0805.5041	---- Unpackaged (20 pounds. or more)	5%		300%		pound
0805.5049	---- Other	25%		300%		pound
0805.90	-- Other :					
0805.9010	--- Fresh	Free		300%		pound
0805.902	--- Dried :					
0805.9021	---- Unpackaged (20 pounds. or more)	5%		300%		pound
0805.9029	---- Other	25%		300%		pound
08.06	Grapes, fresh or dried.					
0806.1000	- Fresh	Free			EPA	pound
0806.20	- Dried :					
0806.2010	--- Unpackaged (20 pounds. or more)	5%			EPA	pound
0806.2090	--- Other	20%			EPA	pound
08.07	Melons (including watermelons) and papaws (papayas), fresh.					
	- Melons (including watermelons) :					
0807.1100	-- Watermelons	Free		300%		pound
0807.19	-- Other :					
0807.1910	--- Muskmelons	Free		300%		pound
0807.1920	--- Cantaloupes	Free		300%		pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0807.1930	--- Honeydews	Free		300%		pound
0807.1990	--- Other	Free		300%		pound
0807.2000	- Papaws (papayas)	Free		300%		pound
08.08	Apples, pears and quinces, fresh.					
0808.1000	- Apples	Free			EPA	pound
0808.3000	- Pears	Free			EPA	pound
0808.4000	- Quinces	Free			EPA	pound
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.					
0809.1000	- Apricots	Free			EPA	pound
	- Cherries :					
0809.2100	-- Sour cherries (<i>Prunus cerasus</i>)	Free			EPA	pound
0809.2900	-- Other	Free			EPA	pound
0809.30	-- Peaches, including nectarines :					
0809.3010	--- Peaches	Free			EPA	pound
0809.3020	--- Nectarines	Free			EPA	pound
0809.4000	- Plums and sloes	Free			EPA	pound
08.10	Other fruit, fresh.					
0810.1000	- Strawberries	Free		300%	EPA	pound
0810.2000	- Raspberries, blackberries, mulberries and loganberries	Free			EPA	pound
0810.3000	- Black, white or red currants and gooseberries	Free			EPA	pound
0810.4000	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	Free			EPA	pound
0810.5000	- Kiwifruit	Free			EPA	pound
0810.6000	- Durians	Free			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0810.7000	- Persimmons	Free			EPA	pound
0810.90	-- Other :					
0810.9010	--- Other tropical and sub-tropical fruit	5%			EPA	pound
0810.9090	--- Other	5%			EPA	pound
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.					
0811.1000	- Strawberries	5%		300%	EPA	pound
0811.2000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	5%			EPA	pound
0811.90	- Other :					
0811.9010	--- Grapefruit	5%		300%	EPA	pound
0811.9020	--- Guava	5%		300%	EPA	pound
0811.9030	--- Limes	5%		300%	EPA	pound
0811.9040	--- Oranges	5%		300%	EPA	pound
0811.9050	--- Pineapples	5%		300%	EPA	pound
0811.9090	--- Other	5%			EPA	pound
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.					
0812.1000	- Cherries	5%			EPA	pound
0812.9000	- Other	5%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.					
0813.10	- Apricots :					
0813.1010	--- Unpackaged	5%			EPA	pound
0813.1090	--- Other	35%			EPA	pound
0813.20	- Prunes :					
0813.2010	--- Unpackaged	5%			EPA	pound
0813.2090	--- Other	20%			EPA	pound
0813.30	- Apples :					
0813.3010	--- Unpackaged	5%			EPA	pound
0813.3090	--- Other	35%			EPA	pound
0813.40	- Other fruit :					
0813.4010	--- Unpackaged	5%			EPA	pound
0813.4090	--- Other	35%			EPA	pound
0813.50	- Mixtures of nuts or dried fruits of this Chapter :					
0813.5010	--- Unpackaged	5%			EPA	pound
0813.5090	--- Other	35%			EPA	pound
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0814.0000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	5%			EPA	pound

Chapter 9
Coffee, tea, maté and spices

Notes.

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:
 - (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
 - (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

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

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

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.					
	- Coffee, not roasted :					
0901.1100	-- Not decaffeinated	Free			EPA	pound
0901.12	-- Decaffeinated :					pound
0901.1210	--- Decaffeinated, beans for blending	Free			EPA	pound
0901.1290	--- Other	Free			EPA	pound
	- Coffee roasted :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0901.2100	-- Not decaffeinated	Free			EPA	pound
0901.2200	-- Decaffeinated	Free			EPA	pound
0901.9000	- Other	Free			EPA	pound
09.02	Tea, whether or not flavoured.					
0902.1000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg. (6.6 lb.)	Free			EPA	pound
0902.2000	- Other green tea (not fermented)	Free			EPA	pound
0902.3000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg (6.6 lb.)	Free			EPA	pound
0902.4000	- Other black tea (fermented) and other partly fermented tea	Free			EPA	pound
09.03	Maté.					
0903.0000	Maté	35%			EPA	pound
09.04	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.					
	- Pepper :					
0904.1100	-- Neither crushed nor ground	5%			EPA	pound
0904.12	-- Crushed or ground :					
0904.1210	--- Black pepper	5%			EPA	pound
0904.1290	--- Other	5%			EPA	pound
	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0904.2100	-- Dried, neither crushed nor ground	5%			EPA	pound
0904.2200	-- Crushed or ground	5%			EPA	pound
09.05	Vanilla.					
0905.1000	- Neither crushed nor ground	5%			EPA	pound
0905.2000	- Crushed or ground	5%			EPA	pound
09.06	Cinnamon and cinnamon-tree flowers.					
	- Neither crushed nor ground :					
0906.1100	-- Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	5%			EPA	pound
0906.1900	-- Other	5%			EPA	pound
0906.2000	- Crushed or ground	5%			EPA	pound
09.07	Cloves (whole fruit, cloves and stems).					
0907.1000	- Neither crushed nor ground	5%			EPA	pound
0907.2000	- Crushed or ground	5%			EPA	pound
09.08	Nutmeg, mace and cardamoms.					
	- Nutmeg :					
0908.1100	-- Neither crushed nor ground	5%			EPA	pound
0908.1200	-- Crushed or ground	5%			EPA	pound
	- Mace :					
0908.2100	-- Neither crushed nor ground	5%			EPA	pound
0908.2200	-- Crushed or ground	5%			EPA	pound
	- Cardamoms :					
0908.3100	-- Neither crushed nor ground	5%			EPA	pound
0908.3200	-- Crushed or ground	5%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.					
	- Seeds of coriander :					
0909.2100	-- Neither crushed nor ground	5%			EPA	pound
0909.2200	-- Crushed or ground	5%			EPA	pound
	- Seeds of cumin :					
0909.3100	-- Neither crushed nor ground	5%			EPA	pound
0909.3200	-- Crushed or ground	5%			EPA	pound
	- Seeds of anise, badian, caraway or fennel; juniper berries :					
0909.6100	-- Neither crushed nor ground	5%			EPA	pound
0909.6200	-- Crushed or ground	5%			EPA	pound
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.					
	- Ginger :					
0910.1100	-- Neither crushed nor ground	5%			EPA	pound
0910.1200	-- Crushed or ground	5%			EPA	pound
0910.2000	- Saffron	5%			EPA	pound
0910.3000	- Turmeric (curcuma)	5%			EPA	pound
	- Other spices :					
0910.9100	-- Mixtures referred to in Note 1 (b) to this Chapter	5%			EPA	pound
0910.99	-- Other :					
0910.9910	--- Curry	5%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
0910.9920	--- Thyme and bay leaves	5%			EPA	pound
0910.9990	--- Other	5%			EPA	pound

Chapter 10

Cereals

Notes.

1. (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
2. Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Notes.

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

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
10.01	Wheat and meslin.					
	- Durum wheat :					
1001.1100	-- Seed	35%			EPA	pound
1001.1900	-- Other	35%			EPA	pound
	- Other :					
1001.9100	-- Seed	35%			EPA	pound
1001.9900	-- Other	35%			EPA	pound
10.02	Rye.					
1002.1000	- Seed	35%			EPA	pound
1002.90	- Other :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
1002.9010	--- For animal food of rye	Free			EPA	pound
1002.9090	--- Other	35%			EPA	pound
10.03	Barley.					
1003.1000	- Seed	35%			EPA	pound
1003.90	- Other :					
1003.9010	--- For animal food	Free			EPA	pound
1003.9090	--- Other	35%			EPA	pound
10.04	Oats.					
1004.1000	- Seed	35%			EPA	pound
1004.90	- Other :					
1004.9010	--- For animal food	Free			EPA	pound
1004.9090	--- Other	35%			EPA	pound
10.05	Maize (corn).					
1005.1000	- Seed	Free		300%	EPA	pound
1005.9000	- Other	Free		300%	EPA	pound
10.06	Rice.					
1006.1000	- Rice in the husk (paddy or rough)	Free			EPA	pound
1006.2000	- Husked (brown) rice	Free			EPA	pound
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed :					pound
1006.3010	--- Semi-milled white rice, in packages of not more than 10 kg	Free			EPA	pound
1006.3020	--- White rice in packages for retail sale	Free			EPA	pound
1006.40	- Broken rice :					pound
1006.4010	--- In packages for retail sale	Free			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
1006.4090	--- Other	Free			EPA	pound
10.07	Grain sorghum.					
1007.1000	- Seed	35%				pound
1007.9000	- Other	35%				pound
10.08	Buckwheat, millet and canary seeds; other cereals.					
1008.1000	- Buckwheat	35%			EPA	pound
	- Millet :					
1008.2100	-- Seed	35%			EPA	pound
1008.2900	-- Other	35%			EPA	pound
1008.3000	- Canary seeds	35%			EPA	pound
1008.4000	- Fonio (<i>Digitaria spp.</i>)	Free			EPA	pound
1008.5000	- Quinoa (<i>Chenopodium quinoa</i>)	Free			EPA	pound
1008.6000	- Triticale	Free			EPA	pound
1008.9000	- Other cereals	Free			EPA	pound

Chapter 11

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

Notes.

1. This Chapter does not cover :
 - (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
 - (b) Prepared flours, groats, meals or starches of heading 19.01;
 - (c) Corn flakes or other products of heading 19.04;
 - (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
 - (e) Pharmaceutical products (Chapter 30); or
 - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product :
 - (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 micrometres (microns) (5)

Wheat and rye	45%	2.5%	80%	-
Barley	45%	3%	80%	-
Oats	45%	5%	80%	-
Maize (corn) and grain sorghum	45%	2%	-	90%
Rice	45%	1.6%	80%	-
Buckwheat	45%	4%	80%	-

3. For the purposes of heading 11.03, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains, of which:
- 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;
 - 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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
11.01	Wheat or meslin flour.					
1101.0000	Wheat or meslin flour	Free			EPA	pound
11.02	Cereal flours other than of wheat or meslin.					
1102.2000	- Maize (corn) flour	Free		300%	EPA	pound
1102.90	- Other :					
1102.9010	--- Rice	Free			EPA	pound
1102.9020	--- Rye	Free			EPA	pound
1102.9090	--- Other	Free			EPA	pound
11.03	Cereal groats, meal and pellets.					
	- Groats and meal :					
1103.1100	-- Of wheat	Free			EPA	pound
1103.13	-- Of maize (corn) :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
1103.1310	--- Groats hominy	Free		300%	EPA	pound
1103.1320	--- Meal	Free		300%	EPA	pound
1103.1900	-- Of other cereals	Free			EPA	pound
1103.2000	- Pellets	Free			EPA	pound
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.					
	- Rolled or flaked grains :					
1104.1200	-- Of oats	Free			EPA	pound
1104.1900	-- Of other cereals	Free			EPA	pound
	- Other worked grains (for example, hulled, pearled, sliced or kibbled) :					
1104.2200	-- Of oats	Free			EPA	pound
1104.2300	-- Of maize (corn)	Free			EPA	pound
1104.2900	-- Of other cereals	Free			EPA	pound
1104.3000	- Germ of cereals, whole, rolled, flaked or ground	Free			EPA	pound
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.					
1105.1000	- Flour, meal and powder	35%			EPA	pound
1105.2000	- Flakes, granules and pellets	35%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.					
1106.1000	- Of the dried leguminous vegetables of heading 07.13	35%			EPA	pound
1106.2000	- Of sago or of roots or tubers of heading 07.14	35%			EPA	pound
1106.3000	- Of the products of Chapter 8	35%			EPA	pound
11.07	Malt, whether or not roasted.					
1107.1000	- Not roasted	35%			EPA	pound
1107.2000	- Roasted	35%			EPA	pound
11.08	Starches; inulin.					
	- Starches :					
1108.1100	-- Wheat starch	35%			EPA	pound
1108.1200	-- Maize (corn) starch	35%		300%	EPA	pound
1108.1300	-- Potato starch	35%			EPA	Pound
1108.1400	-- Manioc (cassava) starch	35%			EPA	pound
1108.1900	-- Other starches	35%			EPA	pound
1108.2000	- Inulin	35%			EPA	pound
11.09	Wheat gluten, whether or not dried.					
1109.0000	Wheat gluten, whether or not dried	35%			EPA	pound

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 the species *Vicia faba*) or of lupines are to be regarded as “seeds of a kind used for sowing”.

Heading 12.09 does not, however, apply to the following even if for sowing:

- (a) Leguminous vegetables or sweet corn (Chapter 7);
 - (b) Spices or other products of Chapter 9;
 - (c) Cereals (Chapter 10); or
 - (d) Products of headings 12.01 to 12.07 or 12.11.
4. Heading 12.11 applies, inter alia, to the following plants or parts thereof : basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
 - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
 - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
5. For the purposes of heading 12.12, the term “seaweeds and other algae” does not include:
 - (a) Dead single-cell micro-organisms of heading 21.02;
 - (b) Cultures of micro-organisms of heading 30.02; or
 - (c) Fertilisers of heading 31.01 or 31.05.

Subheading Notes.

1. For the purposes of subheading 1205.10, the expression “low erucic acid rape or colza seeds” means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
12.01	Soya beans, whether or not broken.					
1201.1000	- Seed	35%				pound
1201.9000	- Other	35%				pound
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.					
1202.3000	- Seed	35%				pound
	- Other :					
1202.41	-- In shell :					
1202.4110	--- Unpackaged ground nuts (20 pounds. or more)	10%				pound
1202.4190	--- Other unpackaged ground nuts	35%				pound
1202.42	-- Shelled, whether or not broken :					
1202.4210	--- Unpackaged non-shell ground nuts (20 pounds. or more)	10%				pound
1202.4290	--- Other packaged non-shell ground nuts	35%				pound
12.03	Copra.					
1203.0000	Copra	35%			EPA	pound
12.04	Linseed, whether or not broken.					
1204.0000	Linseed, whether or not broken	35%			EPA	pound
12.05	Rape or colza seeds, whether or not broken.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
1205.1000	- Low erucic acid rape or colza seeds	35%			EPA	pound
1205.9000	- Other	35%			EPA	pound
12.06	Sunflower seeds, whether or not broken.					
1206.0000	Sunflower seeds, whether or not broken	35%			EPA	pound
12.07	Other oil seeds and oleaginous fruits, whether or not broken.					
1207.1000	- Palm nuts and kernels	35%			EPA	pound
	- Cotton seeds :					
1207.2100	-- Seed	35%			EPA	pound
1207.2900	-- Other	35%			EPA	pound
1207.3000	- Castor oil seeds	35%			EPA	pound
1207.4000	- Sesamum seeds	35%			EPA	pound
1207.5000	- Mustard seeds	35%			EPA	pound
1207.6000	- Safflower (<i>Carthamus tinctorius</i>) seeds	35%			EPA	pound
1207.7000	- Melon seeds	35%			EPA	pound
	- Other :					
1207.9100	-- Poppy seeds	35%			EPA	pound
1207.9900	-- Other	35%			EPA	pound
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.					
1208.1000	- Of soya beans	35%			EPA	pound
1208.9000	- Other	35%			EPA	pound
12.09	Seeds, fruit and spores, of a kind used for sowing.					
1209.1000	- Sugar beet seeds	Free			EPA	pound
	- Seeds of forage plants :					
1209.2100	-- Lucerne (alfalfa) seeds	Free			EPA	pound
1209.2200	-- Clover (<i>Trifolium spp.</i>) seeds	Free			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
1209.2300	-- Fescue seeds	Free			EPA	pound
1209.2400	-- Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	Free			EPA	pound
1209.2500	-- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds	Free			EPA	pound
1209.2900	-- Other	Free			EPA	pound
1209.3000	- Seeds of herbaceous plants cultivated principally for their flowers	Free			EPA	pound
	- Other :					
1209.9100	-- Vegetable seeds	Free			EPA	pound
1209.9900	-- Other	Free			EPA	pound
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.					
1210.1000	- Hop cones, neither ground nor powdered nor in the form of pellets	35%			EPA	pound
1210.2000	- Hop cones, ground, powdered or in the form of pellets; lupulin	35%			EPA	pound
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.					
1211.2000	- Ginseng roots	35%			EPA	pound
1211.3000	- Coca leaf	35%			EPA	pound
1211.4000	- Poppy straw	35%			EPA	pound

Section II
Chapter 12

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
1211.5000	- Ephedra	35%			EPA	pound
1211.90	- Other :					
1211.9010	--- Cascarilla bark	35%			EPA	pound
1211.9020	--- For insecticidal, fungicidal or similar purposes	Free			EPA	pound
1211.9030	--- Herbal Teas	Free			EPA	pound
1211.9040	--- Licorice roots, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	35%			EPA	pound
1211.9090	--- Other	35%			EPA	pound
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.					
	- Seaweeds and other algae :					
1212.2100	-- Fit for human consumption	35%			EPA	pound
1212.2900	-- Other	35%			EPA	pound
	- Other :					
1212.9100	-- Sugar beet	35%			EPA	pound
1212.9200	-- Locust beans (carob)	35%			EPA	pound
1212.9300	-- Sugar cane	35%			EPA	pound

Section II
Chapter 12

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
1212.9400	-- Chicory roots	35%			EPA	pound
1212.9900	-- Other	35%			EPA	pound
12.13	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.					
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets :					
1213.0010	--- For animal food	Free			EPA	pound
1213.0090	--- Other	35%			EPA	pound
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.					
1214.10	- Lucerne (alfalfa) meal and pellets :					
1214.1010	--- For animal food	Free			EPA	pound
1214.1090	--- Other	35%			EPA	pound
1214.90	- Other :					
1214.9010	--- For animal food	Free			EPA	pound
1214.9090	--- Other	35%			EPA	pound

Chapter 13
Lac; gums, resins and other vegetable saps and extracts

Notes.

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

The heading does not apply to:

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);
 - (b) Malt extract (heading 19.01);
 - (c) Extracts of coffee, tea or maté (heading 21.01);
 - (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
 - (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
 - (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);
 - (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
 - (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
 - (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
 - (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).
-

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).					
1301.2000	- Gum Arabic	35%			EPA	pound
1301.9000	- Other	35%			EPA	pound
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.					
	- Vegetable saps and extracts :					
1302.1100	-- Opium	35%			EPA	pound
1302.1200	-- Of liquorice	35%			EPA	pound
1302.1300	-- Of hops	35%			EPA	pound
1302.1400	-- Of ephedra	35%			EPA	pound
1302.1900	-- Other	35%			EPA	pound
1302.2000	- Pectic substances, pectinates and pectates	35%			EPA	pound
	- Mucilages and thickeners, whether or not modified, derived from vegetable products :					
1302.3100	-- Agar-agar	35%			EPA	pound
1302.3200	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	35%			EPA	pound
1302.3900	-- Other	35%			EPA	pound

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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).					
1401.1000	- Bamboos	Free			EPA	pound
1401.2000	- Rattans	Free			EPA	pound
1401.90	- Other :					
1401.9010	--- Raffia	Free			EPA	pound
1401.9090	--- Other	Free			EPA	pound
[14.02]						
[14.03]						

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
14.04	Vegetable products not elsewhere specified or included.					
1404.2000	- Cotton linters	Free			EPA	pound
1404.90	- Other :					
1404.9010	--- Raw vegetable materials primarily for dying/tanning, n.e.s.	Free			EPA	pound
1404.9020	--- Vegetable materials for stuffing	Free			EPA	pound
1404.9030	--- Vegetable materials of a kind used primarily in brooms or in brushes	Free			EPA	pound
1404.9090	--- Other	Free			EPA	pound

Section III

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

Chapter 15

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

Notes.

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

Subheading Notes.

1. For the purposes of 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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.					
1501.1000	- Lard	Free				pound
1501.2000	- Other pig fat	Free				pound
1501.9000	- Other	Free				pound
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.					
1502.1000	- Tallow	40%			EPA	pound
1502.9000	- Other	40%			EPA	pound
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.					
1503.0000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	40%			EPA	pound
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.					
1504.1000	- Fish-liver oils and their fractions	40%			EPA	pound
1504.2000	- Fats and oils and their fractions, of fish, other than liver oils	40%			EPA	pound
1504.3000	- Fats and oils and their fractions, of marine mammals	40%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
15.05	Wool grease and fatty substances derived therefrom (including lanolin).					
1505.0000	Wool grease and fatty substances derived therefrom (including lanolin)	40%			EPA	pound
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.					
1506.0000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	40%			EPA	pound
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.					
1507.1000	- Crude oil, whether or not degummed	Free			EPA	pound
1507.9000	- Other	Free			EPA	pound
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.					
1508.1000	- Crude oil	Free			EPA	pound
1508.9000	- Other	Free			EPA	pound
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.					
1509.1000	- Virgin	Free			EPA	pound
1509.9000	- Other	Free			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.					
1510.0000	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	Free			EPA	pound
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.					
1511.1000	- Crude oil	Free			EPA	pound
1511.9000	- Other	Free			EPA	pound
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.					
	- Sunflower-seed or safflower oil and fractions thereof :					
1512.1100	-- Crude oil	Free			EPA	pound
1512.1900	-- Other	Free			EPA	pound
	- Cotton-seed oil and its fractions :					
1512.2100	-- Crude oil, whether or not gossypol has been removed	Free			EPA	pound
1512.2900	-- Other	Free			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.					
	- Coconut (copra) oil and its fractions :					
1513.1100	-- Crude oil	Free			EPA	pound
1513.1900	-- Other	Free			EPA	pound
	- Palm kernel or babassu oil and fractions thereof :					
1513.2100	-- Crude oil	Free			EPA	pound
1513.2900	-- Other	Free			EPA	pound
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.					
	- Low erucic acid rape or colza oil and its fractions :					
1514.1100	-- Crude Oil	Free			EPA	pound
1514.1900	-- Other	Free			EPA	pound
	- Other :					
1514.9100	-- Crude Oil	Free			EPA	pound
1514.9900	-- Other	Free			EPA	pound
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.					
	- Linseed oil and its fractions :					
1515.1100	-- Crude oil	10%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
1515.1900	-- Other	10%			EPA	pound
	- Maize (corn) oil and its fractions :					
1515.2100	-- Crude oil	Free			EPA	pound
1515.2900	-- Other	Free			EPA	pound
1515.3000	- Castor oil and its fractions	Free			EPA	pound
1515.5000	- Sesame oil and its fractions	Free			EPA	pound
1515.9000	- Other	Free			EPA	pound
15.16	Animal or vegetable fats and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.					
1516.1000	- Animal fats and oils and their fractions	40%			EPA	pound
1516.2000	- Vegetable fats and oils and their fractions	40%			EPA	pound
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of Heading 15.16.					
1517.1000	- Margarine, excluding liquid margarine	Free			EPA	pound
1517.90	- Other :					
1517.9010	--- Imitation lard	Free			EPA	pound
1517.9020	--- Liquid margarine	Free			EPA	pound
1517.9030	--- Shortening	Free			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
1517.9090	--- Other	Free			EPA	pound
15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16 ; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.					
1518.0000	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included	30%			EPA	pound
[15.19]						
15.20	Glycerol, crude; glycerol waters and glycerol lyes.					
1520.0000	Glycerol, crude; glycerol waters and glycerol lyes	40%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.					
1521.1000	- Vegetable waxes	40%			EPA	pound
1521.9000	- Other	40%			EPA	pound
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.					
1522.0000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	40%				pound

Section IV

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

Notes.

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

Chapter 16

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

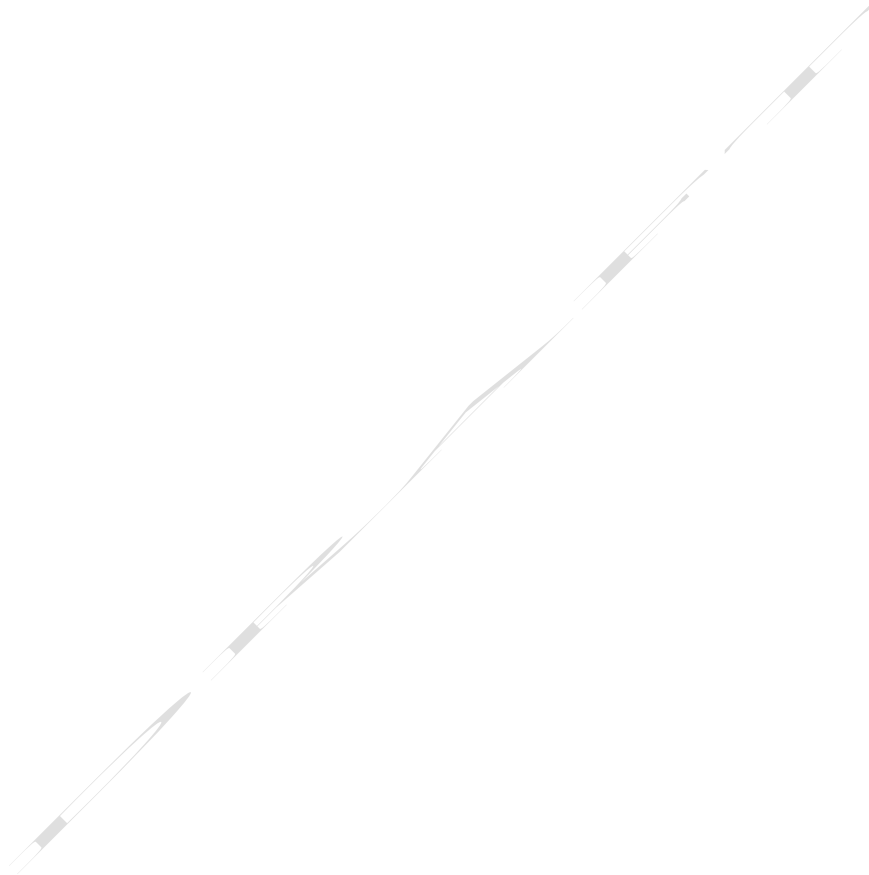
Notes.

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

Subheading Notes.

1. For the purposes of subheading 1602.10, the expression “homogenised preparations” means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as food suitable for infant 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 or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.

2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.



TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.					
1601.0000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Free				pound
16.02	Other prepared or preserved meat, meat offal or blood.					
1602.10	-- Homogenised preparations :					
1602.1010	--- Packaged for infants	Free				pound
1602.1020	--- For dietetic use	20%				pound
1602.1090	--- Other	20%				pound
1602.2000	-- Of liver of any animal	20%				pound
	- Of poultry of heading 01.05 :					
1602.31	-- Of turkeys :					
1602.3110	--- Breasts	20%				pound
1602.3120	--- Turkey sliced/unsliced for sandwich	Free				pound
1602.3190	--- Other	20%				pound
1602.32	-- Of fowls of the species <i>Gallus domesticus</i> :					
1602.3210	--- Breasts, uncooked	20%		300%		pound
1602.3220	--- Breasts, other	20%				pound
1602.3230	--- Other, uncooked	20%		300%		pound
1602.3290	--- Other	20%				pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
1602.3900	-- Other	20%				pound
	- Of swine :					
1602.41	-- Hams and cuts thereof :					
1602.4110	--- Sliced/unsliced for sandwich	Free				pound
1602.4190	--- Other hams and cuts thereof	20%				pound
1602.4200	-- Shoulders and cuts thereof	20%				pound
1602.49	-- Other, including mixtures :					
1602.4910	--- Sliced/unsliced for sandwich	Free				pound
1602.4990	--- Other	20%				pound
1602.50	- Of bovine animals :					
1602.5010	--- Corned beef in airtight containers	Free				pound
1602.5020	--- Roasted beef in airtight containers	Free				pound
1602.5030	--- Containing more than 20% by weight of meat, with macaroni, spaghetti and the like	Free				pound
1602.5090	--- Other	20%				pound
1602.90	- Other, including preparations of blood of any animal :					
1602.9010	--- Beef sliced/unsliced for sandwich	Free				pound
1602.9090	--- Other, including preparations of blood of any animal	20%				pound
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
1603.0000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	30%			EPA	pound
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.					
	- Fish, whole or in pieces, but not minced :					
1604.11	-- Salmon :					
1604.1110	--- In airtight containers	Free		300%	EPA	pound
1604.1190	--- Other	40%			EPA	pound
1604.12	-- Herrings :					
1604.1210	--- In airtight containers	Free		300%	EPA	pound
1604.1290	--- Other	40%			EPA	pound
1604.13	-- Sardines, sardinella and brisling or sprats :					
1604.1310	--- In airtight containers	Free		300%	EPA	pound
1604.1390	--- Other	40%			EPA	pound
1604.14	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>) :					
1604.1410	--- In airtight containers	Free		300%	EPA	pound
1604.1490	--- Other	40%			EPA	pound
1604.15	-- Mackerel :					
1604.1510	--- In airtight containers	Free		300%	EPA	pound
1604.1590	--- Other	40%			EPA	pound
1604.16	-- Anchovies :					
1604.1610	--- In airtight containers	Free		300%	EPA	pound
1604.1690	--- Other	40%			EPA	pound
1604.17	-- Eels :					

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Chapter 16

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
1604.1710	--- In airtight containers	Free			EPA	pound
1604.1790	--- Other	40%			EPA	pound
1604.18	-- Shark fins :					
1604.1810	--- In airtight containers	Free		300%	EPA	pound
1604.1890	--- Other	40%			EPA	pound
1604.19	-- Other :					
1604.1910	--- In airtight containers	Free		300%	EPA	pound
1604.1990	--- Other	40%			EPA	pound
1604.20	-- Other prepared or preserved fish :					
1604.2010	--- In airtight containers	Free		300%	EPA	pound
1604.2020	--- Containing more than 20% by weight of fish, with macaroni, spaghetti and the like	30%			EPA	pound
1604.2030	--- Packaged for infant and young children	Free			EPA	pound
1604.2090	--- Other	40%			EPA	pound
	- Caviar and caviar substitutes :					
1604.31	-- Caviar :					
1604.3110	--- In airtight containers	40%			EPA	pound
1604.3190	--- Other	40%			EPA	pound
1604.32	-- Caviar substitutes :					
1604.3210	--- In airtight containers	40%			EPA	pound
1604.3290	--- Other	40%			EPA	pound
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.					
1605.1000	- Crab	40%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Shrimps and prawns :					
1605.2100	-- Not in airtight container	40%			EPA	pound
1605.2900	-- Other	40%			EPA	pound
1605.3000	- Lobster	40%			EPA	pound
1605.4000	- Other crustaceans	40%			EPA	pound
	-Molluscs :					
1605.5100	-- Oysters	40%			EPA	pound
1605.5200	-- Scallops, including queen scallops	40%			EPA	pound
1605.5300	-- Mussels	40%			EPA	pound
1605.5400	-- Cuttle fish and squid	40%			EPA	pound
1605.5500	-- Octopus	40%			EPA	pound
1605.5600	-- Clams, cockles and arkshells	40%			EPA	pound
1605.5700	-- Abalone	40%			EPA	pound
1605.5800	-- Snails, other than sea snails	40%			EPA	pound
1605.5900	-- Other	40%			EPA	pound
	-- Other aquatic invertebrates :					
1605.6100	-- Sea cucumbers	40%			EPA	pound
1605.6200	-- Sea urchins	40%			EPA	pound
1605.6300	-- Jellyfish	40%			EPA	pound
1605.6900	-- Other	40%			EPA	pound

Chapter 17
Sugars and sugar confectionery

Notes.

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 Medicaments or other products of Chapter 30.

Subheading Notes.

1. For the purposes of subheadings 1701.12, 1701.13 and 1701.14, “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.
2. Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural 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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.					
	- Raw sugar not containing added flavouring or colouring matter :					
1701.1200	-- Beet sugar	Free			EPA	pound
1701.1300	-- Cane sugar specified in Subheading Note 2 to this Chapter	Free		300%	EPA	pound
1701.1400	-- Other cane sugar	Free		300%	EPA	pound
	- Other :					
1701.9100	-- Containing added flavouring or colouring matter	Free			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
1701.99	-- Other :					
1701.9910	--- Sugar, white	Free		300%	EPA	pound
1701.9990	--- Other	Free			EPA	pound
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.					
	- Lactose and lactose syrup :	Free				
1702.1100	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	Free				pound
1702.1900	-- Other	Free				pound
1702.20	- Maple sugar and maple syrup :	Free				
1702.2010	--- Maple sugar	Free				pound
1702.2020	--- Maple syrup	Free				pound
1702.3000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	Free				pound
1702.4000	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	Free				pound
1702.5000	- Chemically pure fructose	Free				pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
1702.6000	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	Free				pound
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose :					
1702.9010	--- Cane syrup	Free				pound
1702.9020	--- Corn syrup	Free				pound
1702.9030	--- Table syrup	Free				pound
1702.9090	--- Other	Free				pound
17.03	Molasses resulting from the extraction or refining of sugar.					
1703.1000	- Cane molasses	30%			EPA	pound
1703.9000	- Other	30%			EPA	pound
17.04	Sugar confectionery (including white chocolate), not containing cocoa.					
1704.1000	- Chewing gum, whether or not sugar-coated	30%				pound
1704.90	- Other :					
1704.9010	--- Boiled Sweets	60%		300%		pound
1704.9020	--- Throat pastilles and cough drops	Free				pound
1704.9090	--- Other	30%				pound

Chapter 18 Cocoa and cocoa preparations

Notes.

1. This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
18.01	Cocoa beans, whole or broken, raw or roasted.					
1801.0000	Cocoa beans, whole or broken, raw or roasted	40%			EPA	pound
18.02	Cocoa shells, husks, skins and other cocoa waste.					
1802.0000	Cocoa shells, husks, skins and other cocoa waste	40%			EPA	pound
18.03	Cocoa paste, whether or not defatted.					
1803.1000	- Not defatted	40%			EPA	pound
1803.2000	- Wholly or partly defatted	40%			EPA	pound
18.04	Cocoa butter, fat and oil.					
1804.0000	Cocoa butter, fat and oil	40%			EPA	pound
18.05	Cocoa powder, not containing added sugar or other sweetening matter.					
1805.0000	Cocoa powder, not containing added sugar or other sweetening matter	Free			EPA	pound
18.06	Chocolate and other food preparations containing cocoa.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
1806.1000	- Cocoa powder, containing added sugar or other sweetening matter	Free			EPA	pound
1806.2000	- Other preparations in blocks, slabs or bars weighing more than 2 kg (4.4 pound) or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg (4.4 pound)	40%			EPA	pound
	- Other, in blocks, slabs or bars :					
1806.3100	-- Filled	40%			EPA	pound
1806.3200	-- Not filled	40%			EPA	pound
1806.90	- Other :					
1806.9010	--- Packaged for infants and young children	Free			EPA	pound
1806.9090	--- Other	40%			EPA	pound

Chapter 19
Preparations of cereals, flour, starch or milk; pastrycooks' products

Notes.

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

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included ; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.					
1901.1000	- Preparations suitable for infants or young children, put up for retail sale	Free			EPA	pound
1901.2000	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	40%			EPA	pound
1901.90	- Other :					
1901.9010	--- 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	Free			EPA	pound
1901.9090	--- Other	40%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.					
	- Uncooked pasta, not stuffed or otherwise prepared :					
1902.1100	-- Containing eggs	Free				pound
1902.1900	-- Other	Free				pound
1902.2000	- Stuffed pasta, whether or not cooked or otherwise prepared	Free				pound
1902.30	- Other pasta :					
1902.3010	--- Noodles	Free				pound
1902.3090	--- Other	Free				pound
1902.4000	- Couscous	Free				pound
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.					
1903.0000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	40%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.					
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products :					
1904.1010	--- For infants or young children use	Free			EPA	pound
1904.1090	--- Other	Free			EPA	pound
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals :					
1904.2010	--- For infants and young children	Free			EPA	pound
1904.2090	--- Other	Free			EPA	pound
1904.3000	- Bulgur wheat	Free			EPA	pound
1904.9000	- Other	Free			EPA	pound
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.					
1905.1000	- Crispbread	20%				pound

Section IV
Chapter 20

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
1905.2000	- Gingerbread and the like	20%				pound
	- Sweet biscuits; waffles and wafers :					
1905.3100	-- Sweet biscuits	20%				pound
1905.3200	-- Waffles and wafers	20%				pound
1905.4000	- Rusks, toasted bread and similar toasted products	20%				pound
1905.90	- Other :					
1905.9010	--- Bread	Free		300%		pound
1905.9020	--- Pastries and cakes	20%		300%		pound
1905.9030	--- Packaged for infants and young children	Free				pound
1905.9090	--- Other	20%				pound

Chapter 20
Preparations of vegetables, fruit, nuts or other parts of plants

Notes.

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

Subheading Notes.

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

2. For the purposes of subheading 2007.10, the expression “homogenised preparations” means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 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 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 the reading is made at a different temperature.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.					
2001.1000	- Cucumbers and gherkins	Free		300%	EPA	pound
2001.90	- Other :					
2001.9010	--- Beans	Free		300%	EPA	pound
2001.9020	--- Pigeon peas (<i>Cajanus Cajun</i>)	Free		300%	EPA	pound
2001.9030	--- Tomatoes	Free		300%	EPA	pound
2001.9040	--- Other vegetables	Free		300%	EPA	pound
2001.9050	--- Mangoes	Free		300%	EPA	pound
2001.9060	--- Guava	Free		300%	EPA	pound
2001.9070	--- Other tropical and subtropical fruit	Free		300%	EPA	pound
2001.9080	--- Onions	Free		300%	EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2001.9090	--- Other	Free		300%	EPA	pound
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.					
2002.10	- Tomatoes, whole or in pieces :					
2002.1010	--- Tomatoes, whole, canned	Free		300%	EPA	pound
2002.1020	--- Tomatoes, whole, other	Free		300%	EPA	pound
2002.1030	--- Tomatoes, in pieces canned	Free		300%	EPA	pound
2002.1040	--- Tomatoes in pieces, other	Free		300%	EPA	pound
2002.90	- Other :					
2002.9010	--- Tomato juice of which the dry weight content is 7% or more	75%		300%	EPA	pound
2002.9020	--- Tomato paste	Free		300%	EPA	pound
2002.9030	--- Tomato puree	Free		300%	EPA	pound
2002.9090	--- Other	Free		300%	EPA	pound
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.					
2003.1000	- Mushrooms of the genus <i>Agaricus</i>	Free			EPA	pound
2003.9000	- Other	Free			EPA	pound
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.					
2004.1000	- Potatoes	Free		300%	EPA	pound
2004.90	- Other vegetables and mixtures of vegetables :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2004.9010	--- Pigeon peas (<i>Cajanus cajun</i>)	Free		300%	EPA	pound
2004.9020	--- Beans	Free		300%	EPA	pound
2004.9030	--- Okra	Free		300%	EPA	pound
2004.9090	--- Other	Free		300%	EPA	pound
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.					
2005.10	- Homogenised vegetables :					
2005.1010	--- Packaged for infants and young children	Free			EPA	pound
2005.1020	--- For dietetic use	Free			EPA	pound
2005.1090	--- Other	Free			EPA	pound
2005.2000	- Potatoes	Free		300%	EPA	pound
2005.4000	- Peas (<i>Pisum sativum</i>)	Free		300%	EPA	pound
	- Beans (<i>Vigna spp., Phaseolus spp.</i>) :					
2005.5100	-- Beans, shelled	Free		300%	EPA	pound
2005.5900	-- Other	Free		300%	EPA	pound
2005.6000	- Asparagus	Free			EPA	pound
2005.7000	- Olives	Free			EPA	pound
2005.8000	- Sweet corn (<i>Zea mays var. saccharata</i>)	Free		300%	EPA	pound
	- Other vegetables and mixtures of vegetables :					
2005.9100	-- Bamboo Shoots	Free			EPA	pound
2005.99	-- Other :					
2005.9910	--- Pigeon peas (<i>Cajanus cajun</i>), canned	Free		300%	EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2005.9920	--- Pigeon peas (<i>Cajanus cajun</i>), other	Free		300%	EPA	pound
2005.9930	--- Okra	Free		300%	EPA	pound
2005.9990	--- Other	Free		300%	EPA	pound
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).					
2006.0000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Free			EPA	pound
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.					
2007.10	- Homogenised preparations :					
2007.1010	--- Packaged for infant use	Free				pound
2007.1020	--- For dietetic use	Free				pound
2007.1090	--- Other :	Free				pound
	- Other :					
2007.91	-- Citrus fruit :					
2007.9110	--- Orange marmalade	Free		300%		pound
2007.9190	--- Other of citrus	Free		300%		pound
2007.99	- Other :					
2007.9910	--- Guava jam	Free		300%		pound
2007.9920	--- Guava jelly	Free		300%		pound
2007.9930	--- Guava marmalade	Free		300%		pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2007.9940	--- Pineapple jam	Free		300%		pound
2007.9950	--- Pineapple jelly	Free		300%		pound
2007.9960	--- Strawberry jam	Free		300%		pound
2007.9970	--- Strawberry jelly	Free		300%		pound
2007.9990	--- Other	Free		300%		pound
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.					
	- Nuts, ground-nuts and other seeds, whether or not mixed together :					
2008.11	-- Ground-nuts :					
2008.1110	--- Peanut butter	Free		300%	EPA	pound
2008.1120	--- Almond butter	Free		300%	EPA	pound
2008.1190	--- Other	Free		300%	EPA	pound
2008.1900	-- Other, including mixtures	Free		300%	EPA	pound
2008.2000	- Pineapples	Free		300%	EPA	pound
2008.30	- Citrus fruit :					
2008.3010	--- Grapefruit	Free		300%	EPA	pound
2008.3020	--- Limes	Free		300%	EPA	pound
2008.3030	--- Oranges	Free		300%	EPA	pound
2008.3090	--- Other	Free		300%	EPA	pound
2008.4000	- Pears	Free			EPA	pound
2008.5000	- Apricots	Free			EPA	pound
2008.6000	- Cherries	Free			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2008.7000	- Peaches, including nectarines	Free			EPA	pound
2008.8000	- Strawberries	Free		300%	EPA	pound
	- Other, including mixtures other than those of subheading 2008.19 :					
2008.9100	-- Palm hearts	Free		300%	EPA	pound
2008.9300	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	Free			EPA	pound
2008.9700	-- Mixtures	Free		300%	EPA	pound
2008.99	-- Other :					
2008.9910	--- Guava	Free		300%	EPA	pound
2008.9920	--- Sweet potatoes	Free		300%	EPA	pound
2008.9930	--- Yam	Free		300%	EPA	pound
2008.9990	--- Other	Free			EPA	pound
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.					
	- Orange juice :					
2009.1100	-- Frozen	Free		300%		pound
2009.1200	-- Not frozen, of a Brix value not exceeding 20	Free				pound
2009.1900	-- Other					
2009.2100	-- Of a Brix value not exceeding 20	Free				pound
2009.29	-- Other :					
2009.2910	--- Frozen	Free		300%		pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2009.2990	--- Other	Free		300%		pound
	- Juice of any other single citrus fruit :					
2009.3100	-- Of a Brix value not exceeding 20	Free				pound
2009.39	-- Other :					
2009.3910	--- Lemon	Free		300%		pound
2009.3920	--- Lime	Free		300%		pound
2009.3990	--- Other	Free				pound
	- Pineapple juice :					
2009.4100	-- Of a Brix value not exceeding 20	Free				pound
2009.49	-- Other :					
2009.4910	--- Frozen	Free		300%		pound
2009.4990	--- Other	Free		300%		pound
2009.5000	- Tomato Juice	75%		300%		pound
	- Grape juice (including grape must) :					
2009.6100	-- Of a Brix value not exceeding 30	Free				pound
2009.69	-- Other :					
2009.6910	--- Frozen	Free				pound
2009.6990	--- Other	Free				pound
	- Apple Juice :					
2009.7100	-- Of a Brix value not exceeding 20	Free				pound
2009.79	-- Other :					
2009.7910	--- Frozen	Free				pound
2009.7990	--- Other	Free				pound
	- Juice of any other single fruit or vegetable :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2009.8100	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	Free				pound
2009.89	-- Other :					
2009.8910	--- Guava, frozen	Free		300%		pound
2009.8920	--- Guava, other	Free		300%		pound
2009.8930	--- Prune	Free				pound
2009.8990	--- Other	Free		300%		pound
2009.90	- Mixtures of juices :					
2009.9010	--- Frozen	Free		300%		pound
2009.9090	--- Other	Free		300%		pound

Chapter 21

Miscellaneous edible preparations

Notes.

1. This Chapter does not cover:
 - (a) Mixed vegetables of heading 07.12;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
 - (c) Flavoured tea (heading 09.02);
 - (d) Spices or other products of headings 09.04 to 09.10;
 - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
 - (g) Prepared enzymes of heading 35.07.
 2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.
 3. For the purposes of heading 21.04, the expression “homogenised composite food preparations” means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.
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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.					
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :					
2101.1100	-- Extracts, essences and concentrates	Free			EPA	pound
2101.1200	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	Free			EPA	pound
2101.2000	- Extracts, essences and concentrates of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	Free			EPA	pound
2101.3000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Free			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.					
2102.1000	- Active yeasts	5%			EPA	pound
2102.2000	- Inactive yeasts ; other single-cell micro-organisms, dead	5%			EPA	pound
2102.3000	- Prepared baking powders	5%			EPA	pound
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.					
2103.1000	- Soya sauce	5%			EPA	pound
2103.20	- Tomato ketchup and other tomato sauces :					
2103.2010	--- Tomato ketchup	Free			EPA	pound
2103.2020	--- Pasta and Pizza sauce	5%			EPA	pound
2103.2090	--- Other tomato sauces	85%		300%	EPA	pound
2103.3000	- Mustard flour and meal and prepared mustard	Free			EPA	pound
2103.90	- Other :					
2103.9010	--- Mayonnaise	Free			EPA	pound
2103.9020	--- Salad dressings	5%			EPA	pound
2103.9090	--- Other	5%			EPA	pound
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2104.1000	- Soups and broths and preparations therefor	Free			EPA	pound
2104.20	- Homogenised composite food preparations :					
2104.2010	--- Packaged for infant use	Free			EPA	pound
2104.2020	--- For dietetic use	Free			EPA	pound
2104.2090	--- Other	Free			EPA	pound
21.05	Ice cream and other edible ice, whether or not containing cocoa.					
2105.00	- Ice cream and other edible ice, whether or not containing cocoa :					
2105.0010	--- Ice cream	20%		300%		pound
2105.0090	--- Other	20%				pound
21.06	Food preparations not elsewhere specified or included.					
2106.1000	- Protein concentrates and textured protein substances	40%			EPA	pound
2106.90	- Other :					
2106.9010	--- Packaged for infant and young children use	Free			EPA	pound
2106.9020	--- Vitamins	Free			EPA	pound
2106.9030	--- Supplements (in liquid, tablet or powder form)	Free			EPA	pound
2106.9040	--- Herbal Teas	Free			EPA	pound
2106.9050	--- Tofu	Free			EPA	pound
2106.9090	--- Other	20%			EPA	pound

Chapter 22
Beverages, spirits and vinegar

Notes.

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

Subheading Notes.

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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.					
2201.10	- Mineral waters and aerated waters :					
2201.1010	--- Mineral waters and naturally aerated waters	100%				gallon
2201.1090	--- Other aerated waters	100%		300%		gallon
2201.90	- Other :					
2201.9010	--- Fresh water (natural, ordinary water)	100%		300%		gallon
2201.9090	--- Other	100%				gallon
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.					
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured :					
2202.1010	--- Aerated waters	60%		300%		gallon
2202.1090	- Other :	55%		300%		gallon
2202.9100	-- Non-alcoholic beer	55%		300%		gallon
2202.9900	-- Other :	55%		300%		gallon
2202.9930	--- Malt beverages	55%		300%		gallon
2202.9940	--- Fruit drinks	30%		300%		gallon

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2202.9950	--- Nutritional Supplements used as a meal replacements	Free				gallon
2202.9960	--- Soy, Almond, Coconut, Cashew and other vegetable plant base milk	5%				gallon
2202.9090	--- Other	30%				gallon
22.03	Beer made from malt.					
2203.00	Beer made from malt :					
2203.0010	--- Ale	10%	\$10 BSD per imp. Gal			gallon
2203.0020	--- Porter	10%	\$10 BSD per imp. Gal			gallon
2203.0030	--- Stout	10%	\$10 BSD per imp. Gal			gallon
2203.0040	--- Concentrates	55%				gallon
2203.0090	--- Other beers	10%	\$10 BSD per imp. Gal			gallon
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.					
2204.1000**	- Sparkling wine	Free			EPA	gallon
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :					
2204.21	-- In containers holding 2 l (67.628 ounces) or less:					
2204.2110**	--- Wine based coolers	Free			EPA	gallon
2204.2190**	--- Other	Free			EPA	gallon
2204.2200**	-- In containers holding more than 2 l but not more than 10 l	Free			EPA	gallon

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2204.2900	-- Other	Free			EPA	gallon
2204.3000**	- Other grape must	Free			EPA	gallon
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.					
2205.1000	- In containers holding 2 l (67.628 ounces) or less	60%				gallon
2205.9000	- Other	60%				gallon
22.06	Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.					
2206.00	Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included :					
2206.0010	--- Mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included		\$4 BSD per imp. Gal			gallon
2206.0090	--- Other	40%				gallon

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.					
2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher :					
2207.1010	--- Undenatured ethyl alcohol imported by a qualified medical practitioner or licensed chemist or pharmacist for use in the preparation of medicines	25%				proof gallon
2207.1090	--- Other	45%				proof gallon
2207.2000	- Ethyl alcohol and other spirits, denatured, of any strength	45%				gallon
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.					
2208.20	- Spirits obtained by distilling grape wine or grape marc :					
2208.2010**	--- Brandy, in bottles of a strength not exceeding 46 % vol.	Free			EPA	proof gallon
2208.2090**	--- Other	Free			EPA	proof gallon
2208.30	- Whiskies					
2208.3010**	--- In bottles of a strength not exceeding 46 % vol.	Free			EPA	proof gallon
2208.3090**	--- Other	Free			EPA	proof gallon

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products :					
2208.4010**	--- In bottles of a strength not exceeding 46 % vol.	Free			EPA	proof gallon
2208.4090**	--- Other	Free			EPA	proof gallon
2208.50	- Gin and Geneva :					
2208.5010**	--- In bottles of a strength not exceeding 46 % vol.	Free			EPA	proof gallon
2208.5090**	--- Other	Free			EPA	proof gallon
2208.6000**	- Vodka	Free			EPA	proof gallon
2208.7000**	- Liqueurs and cordials	Free			EPA	imperial gallon
2208.90	- Other :					
2208.9010**	--- Spirits based coolers	Free			EPA	gallon
2208.9090**	--- Other	Free			EPA	imperial gallon
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.					
2209.0000	Vinegar and substitutes for vinegar obtained from acetic acid	45%			EPA	gallon

Chapter 23
Residues and waste from the food industries; prepared animal fodder

Notes.

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 Notes.

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

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.					
2301.1000	- Flours, meals and pellets, of meat or meat offal; greaves	45%			EPA	pound
2301.2000	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	45%			EPA	pound
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2302.1000	- Of maize (corn)	45%			EPA	pound
2302.3000	- Of wheat	45%			EPA	pound
2302.40	- Of other cereals :					
2302.4010	--- Of rice	45%			EPA	pound
2302.4090	--- Other	45%			EPA	pound
2302.5000	- Of leguminous plants	45%			EPA	pound
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.					
2303.1000	- Residues of starch manufacture and similar residues	45%			EPA	pound
2303.2000	- Beet-pulp, bagasse and other waste of sugar manufacture	45%			EPA	pound
2303.3000	- Brewing or distilling dregs and waste	45%			EPA	pound
23.04	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soybean oil.					
2304.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soybean oil	45%			EPA	pound
23.05	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2305.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	45%			EPA	pound
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305.					
2306.1000	- Of cotton seeds	45%			EPA	pound
2306.2000	- Of linseed	45%			EPA	pound
2306.3000	- Of sunflower seeds	45%			EPA	pound
	- Of rape or colza seeds :					
2306.4100	-- Of low erucic acid rape or colza seeds	45%			EPA	pound
2306.4900	-- Other	45%			EPA	pound
2306.5000	- Of coconut or copra	45%			EPA	pound
2306.6000	- Of palm nuts or kernels	45%			EPA	pound
2306.9000	- Other	45%			EPA	pound
23.07	Wine lees; argol.					
2307.0000	Wine lees; argol	45%			EPA	pound
23.08	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2308.0000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	45%			EPA	pound
23.09	Preparations of a kind used in animal feeding.					
2309.10	- Dog or cat food, put up for retail sale :					
2309.1010	--- For dogs	Free			EPA	pound
2309.1020	--- For cats	Free			EPA	pound
2309.90	- Other :					
2309.9010	--- For fish kept as pets	Free			EPA	pound
2309.9020	--- For birds kept as pets	Free			EPA	pound
2309.9030	--- For other animals kept as pets	Free			EPA	pound
2309.9090	--- Other	Free			EPA	pound

Chapter 24
Tobacco and manufactured tobacco substitutes

Notes.

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

Subheading Notes.

1. For the purposes of subheading 2403.11, the expression “water pipe tobacco” means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco- free products intended for smoking in a water pipe are excluded from this subheading.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
24.01	Unmanufactured tobacco; tobacco refuse.					
2401.1000**	- Tobacco, not stemmed/stripped	Free			EPA	pound
2401.2000**	- Tobacco, partly or wholly stemmed/stripped	Free			EPA	pound
2401.3000**	- Tobacco refuse	Free			EPA	pound
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.					
2402.10	- Cigars, cheroots and cigarillos, containing tobacco :					
2402.1010**	--- Cigars	Free				number
2402.1020**	--- Cheroots and cigarillos	Free				number
2402.1090**	--- Other	Free				number
2402.2000**	- Cigarettes containing tobacco	Free				number
2402.9000**	- Other	Free				number

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences.					
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :					
2403.1100**	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter :	Free			EPA	pound
2403.19	-- Other :					
2403.1910**	--- Fine cut	Free			EPA	pound
2403.1990**	--- Other	Free			EPA	pound
	- Other :					
2403.9100**	-- “Homogenised” or “reconstituted” tobacco	Free			EPA	pound
2403.99	-- Other :					
2403.9910**	--- Chewing tobacco	Free			EPA	pound
2403.9920**	--- Extracts and essences	Free			EPA	pound
2403.9930**	--- Snuff	Free			EPA	pound
2403.9990**	--- Other	Free			EPA	pound

** Subject to an excise tax collected upon entry.

Section V

MINERAL PRODUCTS

Chapter 25

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

Notes.

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

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

2. This Chapter does not cover:
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
 - (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
 - (c) Medicaments or other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
 - (f) Precious or semi-precious stones (heading 71.02 or 71.03);
 - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (h) Billiard chinks (heading 95.04); or
 - (i) Writing or drawing chinks or tailors' chinks (heading 96.09).
3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
4. Heading 25.30 applies, *inter alia*, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides;

meerschaum (whether or not 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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.					
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water :					
2501.0010	--- Salt liquors, sea water	45%			EPA	100 pound
2501.0020	--- Solar (sea salt)	10%		300%	EPA	ton.
2501.0030	--- Table salt	10%		300%	EPA	pound
2501.0090	--- Other	45%			EPA	100 pound
25.02	Unroasted iron pyrites.					
2502.0000	Unroasted iron pyrites	45%			EPA	pound
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2503.0000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	45%			EPA	pound
25.04	Natural graphite.					
2504.1000	- In powder or in flakes	45%			EPA	pound
2504.9000	- Other	45%			EPA	pound
25.05	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.					
2505.1000	- Silica sands and quartz sands	25%			EPA	ton.
2505.9000	- Other	25%			EPA	ton.
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.					
2506.1000	- Quartz	45%			EPA	100 pound
2506.2000	- Quartzite	45%			EPA	100 pound
25.07	Kaolin and other kaolinic clays, whether or not calcined.					
2507.0000	Kaolin and other kaolinic clays, whether or not calcined	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.					
2508.1000	- Bentonite	45%			EPA	pound
2508.3000	- Fire-clay	45%			EPA	pound
2508.4000	- Other clays	45%			EPA	pound
2508.5000	- Andalusite, kyanite and sillimanite	45%			EPA	pound
2508.6000	- Mullite	45%			EPA	pound
2508.7000	- Chamotte or dinas earths	45%			EPA	pound
25.09	Chalk.					
2509.0000	Chalk	45%			EPA	100 pound
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.					
2510.1000	- Unground	45%			EPA	100 pound
2510.2000	- Ground	45%			EPA	100 pound
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No 28.16.					
2511.1000	- Natural barium sulphate (barytes)	45%			EPA	pound
2511.2000	- Natural barium carbonate (witherite)	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
25.12	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.					
2512.0000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	45%			EPA	pound
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.					
2513.1000	- Pumice stone	45%			EPA	pound
2513.2000	- Emery, natural corundum, natural garnet and other natural abrasives	45%			EPA	pound
25.14	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.					
2514.0000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.					
	- Marble and travertine :					
2515.1100	-- Crude or roughly trimmed	45%			EPA	ton.
2515.1200	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	45%			EPA	ton.
2515.2000	- Ecaussine and other calcareous monumental or building stone; alabaster	45%			EPA	ton.
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.					
	- Granite :					
2516.1100	-- Crude or roughly trimmed	45%			EPA	ton.
2516.1200	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	45%			EPA	ton.
2516.2000	- Sandstone	45%			EPA	ton.
2516.90	- Other monumental or building stone :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2516.9010	--- Limestone	25%			EPA	ton.
2516.9090	--- Other	45%			EPA	ton.
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.					
2517.10	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated :					
2517.1010	--- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	40%		300%	EPA	Ton.
2517.1020	--- Gravel	25%			EPA	ton.
2517.1090	--- Other	45%			EPA	ton.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2517.2000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	45%			EPA	ton.
2517.3000	- Tarred macadam	45%			EPA	ton.
	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated :					
2517.4100	-- Of marble	45%			EPA	ton.
2517.4900	-- Other	45%			EPA	ton.
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.					
2518.1000	- Dolomite not calcined or sintered	45%			EPA	pound
2518.2000	- Calcined or sintered dolomite	45%			EPA	pound
2518.3000	- Dolomite ramming mix	45%			EPA	pound
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.					
2519.1000	- Natural magnesium carbonate (magnesite)	45%			EPA	pound
2519.9000	- Other	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.					
2520.1000	- Gypsum; anhydrite	45%			EPA	100 pound
2520.2000	- Plasters	45%			EPA	100 pound
25.21	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.					
2521.00	Limestone flux ; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement :					
2521.0010	--- Limestone	25%			EPA	ton.
2521.0090	--- Other	45%			EPA	ton
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.					
2522.1000	- Quicklime	5%			EPA	100 pound
2522.2000	- Slaked lime	5%			EPA	100 pound
2522.3000	- Hydraulic lime	5%			EPA	100 pound
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2523.1000	- Cement clinkers	35%			EPA	100 pound
	- Portland cement :					
2523.2100	-- White cement, whether or not artificially coloured	Free		300%	EPA	100 pound
2523.2900	-- Other	Free		300%	EPA	100 pound
2523.3000	- Aluminous cement	35%			EPA	100 pound
2523.9000	- Other hydraulic cements	35%			EPA	100 pound
25.24	Asbestos.					
2524.1000	- Crocidolite	45%			EPA	100 pound
2524.9000	- Other	45%			EPA	100 pound
25.25	Mica, including splittings; mica waste.					
2525.1000	- Crude mica and mica rifted into sheets or splittings	45%			EPA	100 pound
2525.2000	- Mica powder	45%			EPA	100 pound
2525.3000	- Mica waste	45%			EPA	100 pound
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.					
2526.1000	- Not crushed, not powdered	45%			EPA	100 pound
2526.2000	- Crushed or powdered	45%			EPA	100 pound
[25.27]						

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
25.28	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine ; natural boric acid containing not more than 85 % of H₃BO₃ calculated on the dry weight.					
2528.0000	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 ₃ BO ₃ calculated on the dry weight	45%			EPA	100 pound
25.29	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.					
2529.1000	- Feldspar	45%			EPA	100 pound
	- Fluorspar :					
2529.2100	-- Containing by weight 97 % or less of calcium fluoride	45%			EPA	100 pound
2529.2200	-- Containing by weight more than 97 % of calcium fluoride	45%			EPA	100 pound
2529.3000	- Leucite; nepheline and nepheline syenite	45%			EPA	100 pound
25.30	Mineral substances not elsewhere specified or included.					
2530.1000	- Vermiculite, perlite and chlorites, unexpanded	45%			EPA	100 pound
2530.2000	- Kieserite, epsomite (natural magnesium sulphates)	45%			EPA	100 pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2530.90	- Other :					
2530.9010	--- Earth and soil imported under regulations prescribed by the Minister responsible for Agriculture	10%			EPA	ton.
2530.9020	--- Aragonite	45%			EPA	ton.
2530.9090	--- Other	45%			EPA	ton.

Chapter 26

Ores, slag and ash

Notes.

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

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.
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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
26.01	Iron ores and concentrates, including roasted iron pyrites.					
	- Iron ores and concentrates, other than roasted iron pyrites :					
2601.1100	-- Non-agglomerated	45%			EPA	ton
2601.1200	-- Agglomerated	45%			EPA	ton
2601.2000	- Roasted iron pyrites	45%			EPA	ton
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.					
2602.0000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight	45%			EPA	ton
26.03	Copper ores and concentrates.					
2603.0000	Copper ores and concentrates	45%			EPA	ton
26.04	Nickel ores and concentrates.					
2604.0000	Nickel ores and concentrates	45%			EPA	ton
26.05	Cobalt ores and concentrates.					
2605.0000	Cobalt ores and concentrates	45%			EPA	ton
26.06	Aluminium ores and concentrates.					
2606.0000	Aluminium ores and concentrates.	45%			EPA	ton
26.07	Lead ores and concentrates.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2607.0000	Lead ores and concentrates	45%			EPA	ton
26.08	Zinc ores and concentrates.					
2608.0000	Zinc ores and concentrates	45%			EPA	ton
26.09	Tin ores and concentrates.					
2609.0000	Tin ores and concentrate	45%			EPA	ton
26.10	Chromium ores and concentrates.					
2610.0000	Chromium ores and concentrates	45%			EPA	ton
26.11	Tungsten ores and concentrates.					
2611.0000	Tungsten ores and concentrates	45%			EPA	ton
26.12	Uranium or thorium ores and concentrates.					
2612.1000	- Uranium ores and concentrates	45%			EPA	ton
2612.2000	- Thorium ores and concentrates	45%			EPA	ton
26.13	Molybdenum ores and concentrates.					
2613.1000	- Roasted	45%			EPA	ton
2613.9000	- Other	45%			EPA	ton
26.14	Titanium ores and concentrates.					
2614.0000	Titanium ores and concentrates.	45%			EPA	ton
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.					
2615.1000	- Zirconium ores and concentrates	45%			EPA	ton
2615.9000	- Other	45%			EPA	ton
26.16	Precious metal ores and concentrates.					
2616.1000	- Silver ores and concentrates	45%			EPA	ton
2616.9000	- Other	45%			EPA	ton

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
26.17	Other ores and concentrates.					
2617.1000	- Antimony ores and concentrates	45%			EPA	ton
2617.9000	- Other	45%			EPA	100 pound
26.18	Granulated slag (slag sand) from the manufacture of iron or steel.					
2618.0000	Granulated slag (slag sand) from the manufacture of iron or steel	45%			EPA	100 pound
26.19	Slag, dross (other than granulated slag), scaling and other waste from the manufacture of iron or steel.					
2619.0000	Slag, dross (other than granulated slag), scaling and other waste from the manufacture of iron or steel	45%			EPA	100 pound
26.20	Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic, or their compounds.					
	- Containing mainly zinc :					
2620.1100	-- Hard zinc spelter	45%			EPA	100 pound
2620.1900	-- Other	45%			EPA	100 pound
	- Containing mainly lead :					
2620.2100	-- Leaded gasoline sludges and leaded anti- knock compound sludges	45%			EPA	100 pound
2620.2900	-- Other	45%			EPA	100 pound
2620.3000	- Containing mainly copper	45%			EPA	100 pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2620.4000	- Containing mainly aluminium	45%			EPA	100 pound
2620.6000	- 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	45%			EPA	100 pound
	- Other :					
2620.9100	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	45%			EPA	100 pound
2620.9900	-- Other	45%			EPA	100 pound
26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.					
2621.1000	- Ash and residues from the incineration of municipal waste	45%			EPA	100 pound
2621.9000	- Other	45%			EPA	100 pound

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, “anthracite” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.

2. For the purposes of subheading 2701.12, “bituminous coal” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
3. For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms “benzol (benzene)”, “toluol (toluene)”, “xylol (xylenes)” and “naphthalene” apply to products which contain more than 50 % by weight of benzene, toluene, xylenes or naphthalene, respectively.
4. For the purposes of subheading 2710.12, “light oils and preparations” are those of which 90 % or more by volume (including losses) distil at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).
5. For the purposes of the subheadings of heading 27.10, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.					
	- Coal, whether or not pulverised, but not agglomerated :					
2701.1100**	-- Anthracite	Free			EPA	ton
2701.1200**	-- Bituminous coal	Free			EPA	ton
2701.1900**	-- Other coal	Free			EPA	ton
2701.2000**	- Briquettes, ovoids and similar solid fuels manufactured from coal	Free			EPA	ton
27.02	Lignite, whether or not agglomerated, excluding jet.					
2702.1000**	- Lignite, whether or not pulverised, but not agglomerated	Free			EPA	ton

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2702.2000**	- Agglomerated lignite	Free			EPA	ton
27.03	Peat (including peat litter), whether or not agglomerated.					
2703.0000**	Peat (including peat litter), whether or not agglomerated	Free			EPA	ton
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.					
2704.0000**	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	Free			EPA	ton
27.05	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.					
2705.0000**	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	Free			EPA	ton
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.					
2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2706.0010**	--- For road surfacing use	Free			EPA	pound
2706.0090**	--- Other	Free			EPA	ton
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.					
2707.1000**	- Benzol (benzene)	Free			EPA	pound
2707.2000**	- Toluol (toluene)	Free			EPA	pound
2707.3000**	- Xylol (xylenes)	Free			EPA	pound
2707.4000**	- Naphthalene	Free			EPA	pound
2707.5000**	- 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			EPA	pound
	- Other :					
2707.9100**	-- Creosote oils	Free			EPA	pound
2707.9900**	-- Other	Free			EPA	pound
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.					
2708.1000**	- Pitch	Free			EPA	100 pound
2708.2000**	- Pitch coke	Free			EPA	100 pound
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.					

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2709.0000**	Petroleum oils and oils obtained from bituminous minerals, crude	Free			EPA	ton
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.					
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :					
2710.12	-- Light oils and preparations :					
2710.1210**	--- Jet fuel	Free			EPA	barrel
2710.1220**	--- Aviation Gasoline	Free			EPA	barrel
2710.1230**	--- Motor Gasoline (Leaded)	Free			EPA	barrel
2710.1240**	--- Motor Gasoline (unleaded)	Free			EPA	barrel
2710.1290**	--- Other	Free			EPA	barrel
2710.19	-- Other :					

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2710.1910**	--- Diesel	Free			EPA	barrel
2710.1920	--- Kerosene	Free			EPA	barrel
2710.1930**	--- Bunker Oil	Free			EPA	barrel
2710.1940**	--- Other fuel oils	Free			EPA	barrel
2710.1950**	--- Aviation engine Lubricating Oils	Free			EPA	gallon
2710.1960**	--- Automotive, diesel or marine engine lubricating oils	Free			EPA	gallon
2710.1970**	--- Other lubricating oils	Free			EPA	gallon
2710.1980**	--- Lubricating Greases	Free			EPA	pound
2710.2000**	- 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			EPA	barrel
	- Waste oils :					
2710.9100**	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	Free			EPA	gallon
2710.9900**	-- Other	Free			EPA	gallon
27.11	Petroleum gases and other gaseous hydrocarbons.					

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Liquefied :					
2711.1100**	-- Natural gas	Free			EPA	100 pound
2711.1200**	-- Propane	Free			EPA	gallon
2711.1300**	-- Butanes	Free			EPA	100 pound
2711.1400**	-- Ethylene, propylene, butylene and butadiene	Free			EPA	100 pound
2711.1900**	-- Other	Free			EPA	100 pound
	- In gaseous state :					
2711.2100**	-- Natural gas	Free			EPA	100 pound
2711.2900**	-- Other				EPA	pound
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.					
2712.1000**	- Petroleum jelly	Free			EPA	pound
2712.2000**	- Paraffin wax containing by weight less than 0.75 % of oil	Free			EPA	pound
2712.9000**	- Other	Free			EPA	pound
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.					
	- Petroleum coke :					
2713.1100**	-- Not calcined	Free			EPA	100 pound

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2713.1200**	-- Calcined	Free			EPA	100 pound
2713.20	- Petroleum bitumen :					
2713.2010**	--- For road surfacing use	Free			EPA	100 pound
2713.2090**	--- Other	Free			EPA	100 pound
2713.9000**	- Other residues of petroleum oils or of oils obtained from bituminous minerals	Free			EPA	100 pound
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.					
2714.10	- Bituminous or oil shale and tar sands :					
2714.1010**	--- For road surfacing use	Free			EPA	100 pound
2714.1090**	--- Other	Free			EPA	100 pound
2714.9000**	- Other	Free			EPA	100 pound
27.15	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).					
2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) :					
2715.0010**	--- For road surfacing use	Free			EPA	100 pound
2715.0090**	--- Other	Free			EPA	100 pound

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
27.16	Electrical energy. (optional heading).					
2716.0000**	Electrical energy. (optional heading)	Free			EPA	100 kwh.

** Subject to an excise tax collected upon entry.

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.

Chapter 28
Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphyoxylates, 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 heading 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter :
 - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - (b) Halide oxides of carbon (heading 28.12);
 - (c) Carbon disulphide (heading 28.13);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
 - (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:

- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
 - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
 - (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
 - (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
 - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.

6. Heading 28.44 applies only to:
- (a) Technetium (atomic Number 43), promethium (atomic Number 61), polonium (atomic Number 84) and all elements with an atomic number greater than 84;
 - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
 - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 $\mu\text{Ci/g}$);
 - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - (f) Radioactive residues whether or not usable.

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

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
 - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading 28.48 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 Notes.

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

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	I.- CHEMICAL ELEMENTS					
28.01	Fluorine, chlorine, bromine and iodine.					
2801.1000	- Chlorine	45%			EPA	pound
2801.2000	- Iodine	45%			EPA	pound
2801.3000	- Fluorine; bromine	45%			EPA	pound
28.02	Sulphur, sublimed or precipitated; colloidal sulphur.					
2802.0000	Sulphur, sublimed or precipitated; colloidal sulphur	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
28.03	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).					
2803.0000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	45%			EPA	pound
28.04	Hydrogen, rare gases and other non-metals.					
2804.1000	- Hydrogen	45%			EPA	pound
	- Rare gases :					
2804.2100	-- Argon	45%			EPA	pound
2804.2900	-- Other	45%			EPA	pound
2804.3000	- Nitrogen	45%			EPA	pound
2804.4000	- Oxygen	45%			EPA	pound
2804.5000	- Boron; tellurium	45%			EPA	pound
	- Silicon :					
2804.6100	-- Containing by weight not less than 99.99 % of silicon	45%			EPA	pound
2804.6900	-- Other	45%			EPA	pound
2804.7000	- Phosphorus	45%			EPA	pound
2804.8000	- Arsenic	45%			EPA	pound
2804.9000	- Selenium	45%			EPA	pound
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.					
	- Alkali or alkaline-earth metals :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2805.1100	-- Sodium	45%			EPA	pound
2805.1200	-- Calcium	45%			EPA	pound
2805.1900	-- Other	45%			EPA	pound
2805.3000	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	45%			EPA	pound
2805.4000	- Mercury	45%			EPA	pound
	II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS					
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.					
2806.1000	- Hydrogen chloride (hydrochloric acid)	45%			EPA	pound
2806.2000	- Chlorosulphuric acid	45%			EPA	pound
28.07	Sulphuric acid; oleum.					
2807.0000	Sulphuric acid; oleum	45%			EPA	pound
28.08	Nitric acid; sulphonitric acids.					
2808.0000	Nitric acid; sulphonitric acids	45%			EPA	pound
28.09	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids whether or not chemically defined.					
2809.1000	- Diphosphorus pentaoxide	45%			EPA	pound
2809.2000	- Phosphoric acid and polyphosphoric acids	45%			EPA	pound
28.10	Oxides of boron; boric acids.					
2810.0000	Oxides of boron; boric acids	45%			EPA	pound
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other inorganic acids :					
2811.1100	-- Hydrogen fluoride (hydrofluoric acid)	45%			EPA	pound
2811.1200	-- Hydrogen cyanide (hydrocyanic acid)	45%			EPA	pound
2811.1900	-- Other	45%			EPA	pound
	- Other inorganic oxygen compounds of non-metals :					
2811.2100	-- Carbon dioxide	45%			EPA	pound
2811.2200	-- Silicon dioxide	45%			EPA	pound
2811.2900	-- Other	45%			EPA	pound
	III.- HALOGEN OR SULPHUR COMPOUNDS OF NON- METALS					
28.12	Halides and halide oxides of non-metals.					
	- Chlorides and chloride oxides :	45%			EPA	pound
2812.1100	-- Carbonyl dichloride (phosgene)	45%			EPA	pound
2812.1200	-- Phosphorus oxchloride	45%			EPA	pound
2812.1300	-- Phosphorus trichloric	45%			EPA	pound
2812.1400	-- Phosphorus pentachloric	45%			EPA	pound
2812.1500	-- Sulphur monicloride	45%			EPA	pound
2812.1600	-- Sulphur dichloride	45%			EPA	pound
2812.1700	-- Thionyl chloride	45%			EPA	pound
2812.1900	-- Other	45%			EPA	pound
2812.9000	- Other	45%			EPA	pound
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.					
2813.1000	- Carbon disulphide	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2813.9000	- Other	45%			EPA	pound
	IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS					
28.14	Ammonia, anhydrous or in aqueous solution.					
2814.1000	- Anhydrous ammonia	45%			EPA	pound
2814.2000	- Ammonia in aqueous solution	45%			EPA	pound
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.					
	- Sodium hydroxide (caustic soda) :					
2815.1100	-- Solid	45%			EPA	pound
2815.1200	-- In aqueous solution (soda lye or liquid soda)	45%			EPA	pound
2815.2000	- Potassium hydroxide (caustic potash)	45%			EPA	pound
2815.3000	- Peroxides of sodium or potassium	45%			EPA	pound
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.					
2816.1000	- Hydroxide and peroxide of magnesium	45%			EPA	pound
2816.4000	- Oxides, hydroxides and peroxides, of strontium or barium	45%			EPA	pound
28.17	Zinc oxide; zinc peroxide.					
2817.0000	Zinc oxide; zinc peroxide	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.					
2818.1000	- Artificial corundum, whether or not chemically defined	45%			EPA	pound
2818.2000	- Aluminium oxide, other than artificial corundum	45%			EPA	pound
2818.3000	- Aluminium hydroxide	45%			EPA	pound
28.19	Chromium oxides and hydroxides.					
2819.1000	- Chromium trioxide	45%			EPA	pound
2819.9000	- Other	45%			EPA	pound
28.20	Manganese oxides.					
2820.1000	- Manganese dioxide	45%			EPA	pound
2820.9000	- Other	45%			EPA	pound
28.21	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe₂O₃.					
2821.1000	- Iron oxides and hydroxides	45%			EPA	pound
2821.2000	- Earth colours	45%			EPA	pound
28.22	Cobalt oxides and hydroxides; commercial cobalt oxides.					
2822.0000	Cobalt oxides and hydroxides; commercial cobalt oxides	45%			EPA	pound
28.23	Titanium oxides.					
2823.0000	Titanium oxides	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
28.24	Lead oxides; red lead and orange lead.					
2824.1000	- Lead monoxide (litharge, massicot)	45%			EPA	pound
2824.9000	- Other	45%			EPA	pound
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.					
2825.1000	- Hydrazine and hydroxylamine and their inorganic salts	45%			EPA	pound
2825.2000	- Lithium oxide and hydroxide	45%			EPA	pound
2825.3000	- Vanadium oxides and hydroxides	45%			EPA	pound
2825.4000	- Nickel oxides and hydroxides	45%			EPA	pound
2825.5000	- Copper oxides and hydroxides	45%			EPA	pound
2825.6000	- Germanium oxides and zirconium dioxide	45%			EPA	pound
2825.7000	- Molybdenum oxides and hydroxides	45%			EPA	pound
2825.8000	- Antimony oxides	45%			EPA	pound
2825.9000	- Other	45%			EPA	pound
	V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS					
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.					
	- Fluorides :					
2826.1200	-- Of aluminium	45%			EPA	pound
2826.1900	-- Other	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2826.3000	- Sodium hexafluoroaluminate (synthetic cryolite)	45%			EPA	pound
2826.9000	- Other	45%			EPA	pound
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.					
2827.1000	- Ammonium chloride	45%			EPA	pound
2827.2000	- Calcium chloride	45%			EPA	pound
	- Other chlorides :					
2827.3100	-- Of magnesium	45%			EPA	pound
2827.3200	-- Of aluminium	45%			EPA	pound
2827.3500	-- Of nickel	45%			EPA	pound
2827.3900	-- Other	45%			EPA	pound
	- Chloride oxides and chloride hydroxides :					
2827.4100	-- Of copper	45%			EPA	pound
2827.4900	-- Other	45%			EPA	pound
	- Bromides and bromide oxides :					
2827.5100	-- Bromides of sodium or of potassium	45%			EPA	pound
2827.5900	-- Other	45%			EPA	pound
2827.6000	- Iodides and iodide oxides	45%			EPA	pound
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.					
2828.1000	- Commercial calcium hypochlorite and other calcium hypochlorites	45%			EPA	pound
2828.9000	- Other	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.					
	- Chlorates :					
2829.1100	-- Of sodium	45%			EPA	pound
2829.1900	-- Other	45%			EPA	pound
2829.9000	- Other	45%			EPA	pound
28.30	Sulphides; polysulphides, whether or not chemically defined.					
2830.1000	- Sodium sulphides	45%			EPA	pound
2830.9000	- Other	45%			EPA	pound
28.31	Dithionites and sulphonylates.					
2831.1000	- Of sodium	45%			EPA	pound
2831.9000	- Other	45%			EPA	pound
28.32	Sulphites; thiosulphates.					
2832.1000	- Sodium sulphites	45%			EPA	pound
2832.2000	- Other sulphites	45%			EPA	pound
2832.3000	- Thiosulphates	45%			EPA	pound
28.33	Sulphates; alums; peroxosulphates (persulphates).					
	- Sodium sulphates :					
2833.1100	-- Disodium sulphate	45%			EPA	pound
2833.1900	-- Other	45%			EPA	pound
	- Other sulphates :					
2833.2100	-- Of magnesium	45%			EPA	pound
2833.2200	-- Of aluminium	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2833.2400	-- Of nickel	45%			EPA	pound
2833.2500	-- Of copper	45%			EPA	pound
2833.2700	-- Of barium	45%			EPA	pound
2833.2900	-- Other	45%			EPA	pound
2833.3000	- Alums	45%			EPA	pound
2833.4000	- Peroxosulphates (persulphates)	45%			EPA	pound
28.34	Nitrites; nitrates.					
2834.1000	- Nitrites	45%			EPA	pound
	- Nitrates :					
2834.2100	-- Of potassium	45%			EPA	pound
2834.2900	-- Other	45%			EPA	pound
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.					
2835.1000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	45%			EPA	pound
	- Phosphates :					
2835.2200	-- Of mono-or disodium	45%			EPA	pound
2835.2400	-- Of potassium	45%			EPA	pound
2835.2500	-- Calcium hydrogenorthophosphat ("dicalcium phosphate")	45%			EPA	pound
2835.2600	-- Other phosphates of calcium	45%			EPA	pound
2835.2900	-- Other	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Polyphosphates :					
2835.3100	-- Sodium triphosphate (sodium tripolyphosphate)	45%			EPA	pound
2835.3900	-- Other	45%			EPA	pound
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.					
2836.2000	- Disodium carbonate	45%			EPA	pound
2836.3000	- Sodium hydrogencarbonate (sodium bicarbonate)	45%			EPA	pound
2836.4000	- Potassium carbonates	45%			EPA	pound
2836.5000	- Calcium carbonate	45%			EPA	pound
2836.6000	- Barium carbonate	45%			EPA	pound
	- Other :					
2836.9100	-- Lithium carbonates	45%			EPA	pound
2836.9200	-- Strontium carbonate	45%			EPA	pound
2836.9900	-- Other	45%			EPA	pound
28.37	Cyanides, cyanide oxides and complex cyanides.					
	- Cyanides and cyanide oxides :					
2837.1100	-- Of sodium	45%			EPA	pound
2837.1900	-- Other	45%			EPA	pound
2837.2000	- Complex cyanides	45%			EPA	pound
[28.38]						
28.39	Silicates; commercial alkali metal silicates.					
	- Of sodium :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2839.1100	-- Sodium metasilicates	45%			EPA	pound
2839.1900	-- Other	45%			EPA	pound
2839.9000	- Other	45%			EPA	pound
28.40	Borates; peroxoborates (perborates).					
	- Disodium tetraborate (refined borax) :					
2840.1100	-- Anhydrous	45%			EPA	pound
2840.1900	-- Other	45%			EPA	pound
2840.2000	- Other borates	45%			EPA	pound
2840.3000	- Peroxoborates (perborates)	45%			EPA	pound
28.41	Salts of oxometallic or peroxometallic acids.					
2841.3000	- Sodium dichromate	45%			EPA	pound
2841.5000	- Other chromates and dichromates; peroxochromates	45%			EPA	pound
	- Manganites, manganates and permanganates :					
2841.6100	-- Potassium permanganate	45%			EPA	pound
2841.6900	-- Other	45%			EPA	pound
2841.7000	- Molybdates	45%			EPA	pound
2841.8000	- Tungstates (wolframates)	45%			EPA	pound
2841.9000	- Other	45%			EPA	pound
28.42	Other salts of inorganic acids or peroxyacids, (including aluminosilicates whether or not chemically defined), other than azides.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2842.1000	- Double or complex silicates, including aluminosilicates whether or not chemically defined	45%			EPA	pound
2842.9000	- Other	45%			EPA	pound
	VI.- MISCELLANEOUS					
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.					
2843.1000	- Colloidal precious metals	45%			EPA	pound
	- Silver compounds :					
2843.2100	-- Silver nitrate	45%			EPA	pound
2843.2900	-- Other	45%			EPA	pound
2843.3000	- Gold compounds	45%			EPA	pound
2843.9000	- Other compounds; amalgams	45%			EPA	pound
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.					
2844.1000	- Natural uranium an its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2844.2000	- 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	45%			EPA	pound
2844.3000	- Uranium depleted in U 235 and its compounds; thorium and its compound; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	45%			EPA	pound
2844.4000	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	45%			EPA	pound
2844.5000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	45%			EPA	pound
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.					
2845.1000	- Heavy water (deuterium oxide)	45%			EPA	pound
2845.9000	- Other	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.					
2846.1000	- Cerium compounds	45%			EPA	pound
2846.9000	- Other	45%			EPA	pound
28.47	Hydrogen peroxide, whether or not solidified with urea.					
2847.0000	Hydrogen peroxide, whether or not solidified with urea	45%			EPA	pound
[28.48]						
28.49	Carbides, whether or not chemically defined.					
2849.1000	- Of calcium	45%			EPA	pound
2849.2000	- Of silicon	45%			EPA	pound
2849.9000	- Other	45%			EPA	pound
28.50	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.					
2850.0000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49	45%			EPA	pound
[28.51]						

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.					
2852.1000	- Chemically defined	45%			EPA	pound
2852.9000	- Other	45%			EPA	pound
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.					
2853.1000	- Cyanogen chloride (chlorocyan)	45%			EPA	pound
2853.90	- Other :					
2853.9010	--- Distilled or conductivity water and water of similar purity	100%			EPA	pound
2853.9090	--- Other	100%			EPA	pound

Chapter 29 Organic chemicals

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to :
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anticaking 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 added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover:
 - (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
 - (b) Ethyl alcohol (heading 22.07 or 22.08);
 - (c) Methane or propane (heading 27.11);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) Immunological products of heading 30.02;
 - (f) Urea (heading 31.02 or 31.05);
 - (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent

brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);

- (h) Enzymes (heading 35.07);
 - (i) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
 - (j) 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 nitrosulphohalogenated derivatives.

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

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

5. (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these Sub Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in 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, or imides of polybasic acids.

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

8. For the purposes of heading 29.37:
- (a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
- (b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Notes.

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.
 2. Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.
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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
29.01	Acyclic hydrocarbons.					
2901.1000	- Saturated	45%			EPA	pound
	- Unsaturated :					
2901.2100	-- Ethylene	45%			EPA	pound
2901.2200	-- Propene (propylene)	45%			EPA	pound
2901.2300	-- Butene (butylene) and isomers thereof	45%			EPA	pound
2901.2400	-- Buta-1,3-diene and isoprene	45%			EPA	pound
2901.2900	-- Other	45%			EPA	pound
29.02	Cyclic hydrocarbons.					
	- Cyclanes, cyclenes and cycloterpenes :					
2902.1100	-- Cyclohexane	45%			EPA	pound
2902.1900	-- Other	45%			EPA	pound
2902.2000	- Benzene	45%			EPA	pound
2902.3000	- Toluene	45%			EPA	pound
	- Xylenes :					
2902.4100	-- <i>o</i> -Xylene	45%			EPA	pound
2902.4200	-- <i>m</i> -Xylene	45%			EPA	pound
2902.4300	-- <i>p</i> -Xylene	45%			EPA	pound
2902.4400	-- Mixed xylene isomers	45%			EPA	pound
2902.5000	- Styrene	45%			EPA	pound
2902.6000	- Ethypoundenzene	45%			EPA	pound

Section VI
Chapter 29

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2902.7000	- Cumene	45%			EPA	pound
2902.9000	- Other	45%			EPA	pound
29.03	Halogenated derivatives of hydrocarbons.					
	- Saturated chlorinated derivatives of acyclic Hydrocarbons :					
2903.1100	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	45%			EPA	pound
2903.1200	-- Dichloromethane (methylene chloride)	45%			EPA	pound
2903.1300	-- Chloroform (trichloromethane)	45%			EPA	pound
2903.1400	-- Carbon tetrachloride	45%			EPA	pound
2903.1500	-- Ethylene dichloride ((ISO) (1,2-dichloroethane)	45%			EPA	pound
2903.19	-- Other :					
2903.1910	--- Methyl Chloroform (1,1,1 - Trichloroethane)	45%			EPA	pound
2903.1990	--- Other	45%			EPA	pound
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons :					
2903.2100	-- Vinyl chloride (chloroethylene)	45%			EPA	pound
2903.2200	-- Trichloroethylene	45%			EPA	pound
2903.2300	-- Tetrachloroethylene (perchloroethylene)	45%			EPA	pound
2903.2900	-- Other	45%			EPA	pound
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :					
2903.3100	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	45%			EPA	pound
2903.3900	-- Other	45%			EPA	pound

Section VI
Chapter 29

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :					
2903.7100	-- Chlorodifluoromethane HCFC	45%			EPA	pound
2903.7200	-- Dichlorotrifluoroethanes HCFC	45%			EPA	pound
2903.7300	-- Dichlorofluoroethanes HCFC	45%			EPA	pound
2903.7400	-- Chlorodifluoroethanes HCFC	45%			EPA	pound
2903.7500	-- Dichloropentafluoropropanes	45%			EPA	pound
2903.7600	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	45%			EPA	pound
2903.7700	-- Other, perhalogenated only with fluorine and chlorine	45%			EPA	pound
2903.7800	-- Other perhalogenated derivatives	45%			EPA	pound
2903.7900	-- Other	45%			EPA	pound
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :					
2903.8100	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	45%			EPA	pound
2903.8200	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	45%			EPA	pound
2903.8300	-- Mirex (ISO)	45%			EPA	pound
2903.8900	-- Other	45%			EPA	pound
	- Halogenated derivatives of aromatic hydrocarbons :					
2903.9100	-- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	45%			EPA	pound
2903.9200	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(<i>p</i> -chlorophenyl)ethane)	45%			EPA	pound
2903.9300	-- Pentachlorobenzene (ISO)	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2903.9400	-- Hexabromobiphenyls	45%			EPA	pound
2903.9900	-- Other	45%			EPA	pound
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.					
2904.1000	- Derivatives containing only sulpho groups, their salts and ethyl esters	45%			EPA	pound
2904.2000	- Derivatives containing only nitro or only nitroso groups	45%			EPA	pound
	- Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride :					
2904.3100	-- Perfluorooctane sulphonic acid	45%			EPA	pound
2904.3200	-- Ammonium perfluorooctane sulphonate	45%			EPA	pound
2904.3300	-- Lithium perfluorooctane sulphonate	45%			EPA	pound
2904.3400	-- Potassium perfluorooctane sulphonate	45%			EPA	pound
2904.3500	-- Other salts of perfluorooctane sulphonic acid	45%			EPA	pound
2904.3600	--- Perfluorooctane sulphonyl fluoride	45%			EPA	pound
2904.9100	-- Trichloronitromethane (chloropicrin)	45%			EPA	pound
2904.9900	- Other	45%			EPA	pound
	II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
	- Saturated monohydric alcohols :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2905.1100	-- Methanol (methyl alcohol)	45%			EPA	pound
2905.1200	-- Propan-1-ol (propyl alcohol) and propan- 2-ol (isopropyl alcohol)	45%			EPA	pound
2905.1300	-- Butan-1-ol (n-butyl alcohol)	45%			EPA	pound
2905.1400	-- Other butanols	45%			EPA	pound
2905.1600	-- Octanol (octyl alcohol) and isomers thereof	45%			EPA	pound
2905.1700	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	45%			EPA	pound
2905.1900	-- Other	45%			EPA	pound
	- Unsaturated monohydric alcohols :					
2905.2200	-- Acyclic terpene alcohols	45%			EPA	pound
2905.2900	-- Other	45%			EPA	pound
	- Diols :					
2905.3100	-- Ethylene glycol (ethanediol)	45%			EPA	pound
2905.3200	-- Propylene glycol (propane-1,2-diol)	45%			EPA	pound
2905.3900	-- Other	45%			EPA	pound
	- Other polyhydric alcohols :					
2905.4100	-- 2-Ethyl-2-(hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	45%			EPA	pound
2905.4200	-- Pentaerythritol	45%			EPA	pound
2905.4300	-- Mannitol	45%			EPA	pound
2905.4400	-- D-glucitol (sorbitol)	45%			EPA	pound
2905.4500	-- Glycerol	45%			EPA	pound
2905.4900	-- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :					
2905.5100	-- Ethchlorvynol (INN)	45%			EPA	pound
2905.5900	-- Other	45%			EPA	pound
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
	- Cyclanic, cyclenic or cycloterpenic :					
2906.1100	-- Menthol	45%			EPA	pound
2906.1200	-- Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	45%			EPA	pound
2906.1300	-- Sterols and inositols	45%			EPA	pound
2906.1900	-- Other	45%			EPA	pound
	- Aromatic :					
2906.2100	-- Benzyl alcohol	45%			EPA	pound
2906.2900	-- Other	45%			EPA	pound
	III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
29.07	Phenols; phenol-alcohols.					
	- Monophenols :					
2907.1100	-- Phenol (hydroxybenzene) and its salts	45%			EPA	pound
2907.1200	-- Cresols and their salts	45%			EPA	pound
2907.1300	-- Octylphenol, nonylphenol and their isomers; salts thereof	45%			EPA	pound
2907.1500	-- Naphthols and their salts	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2907.1900	-- Other	45%			EPA	pound
	- Polyphenols; phenol-alcohols :					
2907.2100	-- Resorcinol and its salts	45%			EPA	pound
2907.2200	-- Hydroquinone (quinol) and its salts	45%			EPA	pound
2907.2300	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	45%			EPA	pound
2907.2900	-- Other	45%			EPA	pound
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.					
	- Derivatives containing only halogen substituents and their salts :					
2908.1100	-- Pentachlorophenol (ISO)	45%			EPA	pound
2908.1900	-- Other	45%			EPA	pound
	- Other:					
2908.9100	-- Dinoseb (ISO) and its salts	45%			EPA	pound
2908.9200	-- 4,6-Dinitro- <i>o</i> -cresol (DNOC (ISO)) and its salts	45%			EPA	pound
2908.9900	-- Other	45%			EPA	pound
	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					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :					
2909.1100	-- Diethyl ether	45%			EPA	pound
2909.1900	-- Other	45%			EPA	pound
2909.2000	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	45%			EPA	pound
2909.3000	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	45%			EPA	pound
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :					
2909.4100	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	45%			EPA	pound
2909.4300	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	45%			EPA	pound
2909.4400	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	45%			EPA	pound
2909.4900	-- Other	45%			EPA	pound
2909.5000	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2909.6000	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	45%			EPA	pound
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
2910.1000	- Oxirane (ethylene oxide)	45%			EPA	pound
2910.2000	- Methyloxirane (propylene oxide)	45%			EPA	pound
2910.3000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	45%			EPA	pound
2910.4000	- Dieldrin (ISO, INN)	45%			EPA	pound
2910.5000	- Endrin (ISO)	45%			EPA	pound
2910.9000	- Other	45%			EPA	pound
29.11	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
2911.0000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	45%			EPA	pound
	V.- ALDEHYDE-FUNCTION COMPOUNDS					
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.					
	- Acyclic aldehydes without other oxygen function :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2912.1100	-- Methanal (formaldehyde)	45%			EPA	pound
2912.1200	-- Ethanal (acetaldehyde)	45%			EPA	pound
2912.1900	-- Other	45%			EPA	pound
	- Cyclic aldehydes without other oxygen function :					
2912.2100	-- Benzaldehyde	45%			EPA	pound
2912.2900	-- Other	45%			EPA	pound
	- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :					
2912.4100	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	45%			EPA	pound
2912.4200	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	45%			EPA	pound
2912.4900	-- Other	45%			EPA	pound
2912.5000	- Cyclic polymers of aldehydes	45%			EPA	pound
2912.6000	- Paraformaldehyde	45%			EPA	pound
29.13	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.					
2913.0000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12	45%			EPA	pound
	VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS					
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Acyclic ketones without other oxygen function :					
2914.1100	-- Acetone	45%			EPA	pound
2914.1200	-- Butanone (methyl ethyl ketone)	45%			EPA	pound
2914.1300	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	45%			EPA	pound
2914.1900	-- Other	45%			EPA	pound
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :					
2914.2200	-- Cyclohexanone and methylcyclohexanones	45%			EPA	pound
2914.2300	-- Ionones and methylionones	45%			EPA	pound
2914.2900	-- Other	45%			EPA	pound
	- Aromatic ketones without other oxygen function:					
2914.3100	-- Phenylacetone (phenylpropan-2-one)	45%			EPA	pound
2914.3900	-- Other	45%			EPA	pound
2914.4000	- Ketone-alcohols and ketone-aldehydes	45%			EPA	pound
2914.5000	- Ketone-phenols and ketones with other oxygen function	45%			EPA	pound
	- Quinones :					
2914.6100	-- Anthraquinone	45%			EPA	pound
2914.6200	-- Coenzyme Q10 (ubidecarenone (INN))	45%			EPA	pound
2914.6900	-- Other	45%			EPA	pound
	- Halogenated, sulphonated, nitrated or nitrosated derivatives :					
2914.7100	-- Chlordecome (ISO)	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2914.7900	-- Other	45%			EPA	pound
	VII.- CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
	- Formic acid, its salts and esters :					
2915.1100	-- Formic acid	45%			EPA	pound
2915.1200	-- Salts of formic acid	45%			EPA	pound
2915.1300	-- Esters of formic acid	45%			EPA	pound
	- Acetic acid and its salts; acetic anhydride :					
2915.2100	-- Acetic acid	45%			EPA	pound
2915.2400	-- Acetic anhydride	45%			EPA	pound
2915.2900	-- Other	45%			EPA	pound
	- Esters of acetic acid :					
2915.3100	-- Ethyl acetate	45%			EPA	pound
2915.3200	-- Vinyl acetate	45%			EPA	pound
2915.3300	-- <i>n</i> -Butyl acetate	45%			EPA	pound
2915.3600	-- Dinoseb (ISO) acetate	45%			EPA	pound
2915.3900	-- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2915.4000	- Mono-, di- or trichloroacetic acids, their salts and esters	45%			EPA	pound
2915.5000	- Propionic acid, its salts and esters	45%			EPA	pound
2915.6000	- Butanoic acids, pentanoic acids, their salts and esters	45%			EPA	pound
2915.7000	- Palmitic acid, stearic acid, their salts and esters	45%			EPA	pound
2915.9000	- Other	45%			EPA	pound
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :					
2916.1100	-- Acrylic acid and its salts	45%			EPA	pound
2916.1200	-- Esters of acrylic acid	45%			EPA	pound
2916.1300	-- Methacrylic acid and its salts	45%			EPA	pound
2916.1400	-- Esters of methacrylic acid	45%			EPA	pound
2916.1500	-- Oleic, linoleic or linolenic acids, their salts and esters	45%			EPA	pound
2916.1600	-- Binapacryl (ISO)	45%			EPA	pound
2916.1900	-- Other	45%			EPA	pound
2916.2000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :					
2916.3100	-- Benzoic acid, its salts and esters	45%			EPA	pound
2916.3200	-- Benzoyl peroxide and benzoyl chloride	45%			EPA	pound
2916.3400	-- Phenylacetic acid and its salts	45%			EPA	pound
2916.3900	-- Other	45%			EPA	pound
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :					
2917.1100	-- Oxalic acid, its salts and esters	45%			EPA	pound
2917.1200	-- Adipic acid, its salts and esters	45%			EPA	pound
2917.1300	-- Azelaic acid, sebacic acid, their salts and esters	45%			EPA	pound
2917.1400	-- Maleic anhydride	45%			EPA	pound
2917.1900	-- Other	45%			EPA	pound
2917.2000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	45%			EPA	pound
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :					
2917.3200	-- Dioctyl orthophthalates	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2917.3300	-- Dinonyl or didecyl ortho-phthalates	45%			EPA	pound
2917.3400	-- Other esters of orthophthalic acid	45%			EPA	pound
2917.3500	-- Phthalic anhydride	45%			EPA	pound
2917.3600	-- Terephthalic acid and its salts	45%			EPA	pound
2917.3700	-- Dimethyl terephthalate	45%			EPA	pound
2917.3900	-- Other	45%			EPA	pound
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :					
2918.1100	-- Lactic acid, its salts and esters	45%			EPA	pound
2918.1200	-- Tartaric acid	45%			EPA	pound
2918.1300	-- Salts and esters of tartaric acid	45%			EPA	pound
2918.1400	-- Citric acid	45%			EPA	pound
2918.1500	-- Salts and esters of citric acid	45%			EPA	pound
2918.1600	-- Gluconic acid, its salts and esters	45%			EPA	pound
2918.1700	--- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	45%			EPA	pound
2918.1800	-- Chlorobenzilate (ISO)	45%			EPA	pound
2918.1900	-- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their Derivatives :					
2918.2100	-- Salicylic acid and its salts	45%			EPA	pound
2918.2200	-- O-Acetylsalicylic acid, its salts and esters	45%			EPA	pound
2918.2300	-- Other esters of salicylic acid and their salts	45%			EPA	pound
2918.2900	-- Other	45%			EPA	pound
2918.3000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	45%			EPA	pound
	- Other :					
2918.9100	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	45%			EPA	pound
2918.9900	-- Other	45%			EPA	pound
	VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
2919.1000	- Tris (2,3-dibromopropyl) phosphate	45%			EPA	pound
2919.9000	- Other	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :					
2920.1100	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	45%			EPA	pound
2920.1900	-- Other	45%			EPA	pound
	- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :					
2920.2100	-- Dimethyl phosphite	45%			EPA	pound
2920.2200	-- Diethyl phosphite	45%			EPA	pound
2920.2300	-- Trimethyl phosphite	45%			EPA	pound
2920.2400	-- Triethyl phosphite	45%			EPA	pound
2920.2900	-- Other	45%			EPA	pound
2920.3000	- Endosulfan (ISO)	45%			EPA	pound
2920.9000	- Other	45%			EPA	pound
	IX.- NITROGEN-FUNCTION COMPOUNDS					
29.21	Amine-function compounds.					
	- Acyclic monoamines and their derivatives; salts thereof :					
2921.1100	-- Methylamine, di- or trimethylamine and their salts	45%			EPA	pound
2921.1200	-- 2-(N,N-Dimethylamino)ethylchloride hydrochloride	45%			EPA	pound
2921.1300	-- 2-(N,N-Diethylamino)ethylchloride hydrochloride	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2921.1400	-- 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	45%			EPA	pound
2921.1900	-- Other	45%			EPA	pound
	- Acyclic polyamines and their derivatives; salts thereof :					
2921.2100	-- Ethylenediamine and its salts	45%			EPA	pound
2921.2200	-- Hexamethylenediamine and its salts	45%			EPA	pound
2921.2900	-- Other	45%			EPA	pound
2921.3000	- Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof	45%			EPA	pound
	- Aromatic monoamines and their derivatives; salts thereof :					
2921.4100	-- Aniline and its salts	45%			EPA	pound
2921.4200	-- Aniline derivatives and their salts	45%			EPA	pound
2921.4300	-- Toluidines and their derivatives; salts thereof	45%			EPA	pound
2921.4400	-- Diphenylamine and its derivatives; salts thereof	45%			EPA	pound
2921.4500	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine beta-naphthylamine) and their derivatives; salts thereof	45%			EPA	pound
2921.4600	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), Levamfetamine (INN), mfenorex (INN) and phentermine (INN); salts thereof	45%			EPA	pound
2921.4900	-- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Aromatic polyamines and their derivatives; salts thereof :					
2921.5100	-- <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	45%			EPA	pound
2921.5900	-- Other	45%			EPA	pound
29.22	Oxygen-function amino-compounds.					
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :					
2922.1100	-- Monoethanolamine and its salts	45%			EPA	pound
2922.1200	-- Diethanolamine and its salts	45%			EPA	pound
2922.1400	-- Dextropropoxyphene (INN) and its salts	45%			EPA	pound
2922.1500	-- Triethanolamine	45%			EPA	pound
2922.1600	-- Diethanolammonium perfluorooctane sulphonate	45%			EPA	pound
2922.1700	-- Methyldiethanolamine and ethyldiethanolamine	45%			EPA	pound
2922.1800	-- 2-(N,N-Diisopropylamino)ethanol	45%			EPA	pound
2922.1900	-- Other	45%			EPA	pound
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :					
2922.2100	-- Aminohydroxynaphthalen- -sulphonic acids and their salts	45%			EPA	pound
2922.2900	-- Other	45%			EPA	pound
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :					

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2922.3100	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	45%			EPA	pound
2922.3900	-- Other	45%			EPA	pound
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :					
2922.4100	-- Lysine and its esters; salts thereof	45%			EPA	pound
2922.4200	-- Glutamic acid and its salts	45%			EPA	pound
2922.4300	-- Anthranilic acid and its salts	45%			EPA	pound
2922.4400	-- Tilidine (INN) and its salts	45%			EPA	pound
2922.4900	-- Other	45%			EPA	pound
2922.5000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	45%			EPA	pound
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.					
2923.1000	- Choline and its salts	45%			EPA	pound
2923.2000	- Lecithins and other phosphoaminolipids	45%			EPA	pound
2923.3000	- Tetraethylammonium perfluorooctane sulphonate	45%			EPA	pound
2923.4000	- Didecyldimethylammonium perfluorooctane sulphonate	45%			EPA	pound
2923.9000	- Other	45%			EPA	pound
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :					
2924.1100	-- Meprobamate (INN)	45%			EPA	pound
2924.1200	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	45%			EPA	pound
2924.1900	-- Other	45%			EPA	pound
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :					
2924.2100	-- Ureines and their derivatives; salts thereof	45%			EPA	pound
2924.2300	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	45%			EPA	pound
2924.2400	-- Ethinamate (INN)	45%			EPA	pound
2924.2500	-- Alachlor (ISO)	45%			EPA	pound
2924.2900	-- Other	45%			EPA	pound
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.					
	- Imides and their derivatives; salts thereof :					
2925.1100	-- Saccharin and its salts	45%			EPA	pound
2925.1200	-- Glutethimide (INN)	45%			EPA	pound
2925.1900	-- Other	45%			EPA	pound
	- Imines and their derivatives; salts thereof :				EPA	pound
2925.2100	-- Chlordimeform (ISO)	45%			EPA	pound
2925.2900	-- Other	45%			EPA	pound
29.26	Nitrile-function compounds.					
2926.1000	- Acrylonitrile	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2926.2000	- 1-Cyanoguanidine (dicyandiamide)	45%			EPA	pound
2926.3000	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4- cyano- 2-dimethylamino-4, 4 diphenypoundutane)	45%			EPA	pound
2926.4000	- Alpha-Phenylacetoacetonitrile	45%			EPA	pound
2926.9000	- Other	45%			EPA	pound
29.27	Diazo-, azo- or azoxy- compounds.					
2927.0000	Diazo-, azo- or azoxy-compounds	45%			EPA	pound
29.28	Organic derivatives of hydrazine or of hydroxylamine.					
2928.0000	Organic derivatives of hydrazine or of hydroxylamine	45%			EPA	pound
29.29	Compounds with other nitrogen function.					
2929.1000	- Isocyanates	45%			EPA	pound
2929.9000	- Other	45%				pound
	X.- ORGANO-INORGANIC COMPOUNDS, HETERO- CYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES					
29.30	Organo-sulphur compounds.					
2930.2000	- Thiocarbamates and dithiocarbamates	45%			EPA	pound
2930.3000	- Thiuram mono-, di- or tetrasulphides	45%			EPA	pound
2930.4000	- Methionine	45%			EPA	pound
2930.6000	- 2-(N,N-Diethylamino)ethanethiol	45%			EPA	pound
2930.7000	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	45%			EPA	pound
2930.8000	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2930.9000	- Other	45%			EPA	pound
29.31	Other organo-inorganic compounds.					
2931.1000	- Tetramethyl lead and tetraethyl lead	45%			EPA	pound
2931.2000	- Tributyltin compounds	45%			EPA	pound
	- Other organo-phosphorous derivatives :					
2931.3100	-- Dimethyl methylphosphonate	45%			EPA	pound
2931.3200	-- Dimethyl propylphosphonate	45%			EPA	pound
2931.3300	-- Diethyl ethylphosphonate	45%			EPA	pound
2931.3400	-- Sodium 3- (trihydroxysilyl)propyl methylphosphonate	45%			EPA	pound
2931.3500	-- 2,4,6-Tripropyl-1,3,5,2,4,6- trioxatriphosphinane 2,4,6-trioxide	45%			EPA	pound
2931.3600	-- (5-Ethyl-2-methyl-2-oxido- 1,3,2-dioxaphosphan-5- yl)methyl methyl methylphosphonate	45%			EPA	pound
2931.3700	-- Bis[(5-ethyl-2-methyl-2-oxido- 1,3,2-dioxaphosphan-5- yl)methyl] methylphosphonate	45%			EPA	pound
2931.3800	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	45%			EPA	pound
2931.3900	-- Other	45%			EPA	pound
2931.9000	- Other	45%			EPA	pound
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.					
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :					
2932.1100	-- Tetrahydrofuran	45%			EPA	pound
2932.1200	-- 2-Furaldehyde (furfuraldehyde)	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2932.1300	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	45%			EPA	pound
2932.1400	-- Sucralose	45%			EPA	pound
2932.1900	-- Other	45%			EPA	pound
2932.2000	- Lactones	45%			EPA	pound
	- Other :					
2932.9100	-- Isosafrole	45%			EPA	pound
2932.9200	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	45%			EPA	pound
2932.9300	-- Piperonal	45%			EPA	pound
2932.9400	-- Safrole	45%			EPA	pound
2932.9500	-- Tetrahydrocannabinols (all isomers)	45%			EPA	pound
2932.9900	-- Other	45%			EPA	pound
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.					
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :					
2933.1100	-- Phenazone (antipyrin) and its derivatives	45%			EPA	pound
2933.1900	-- Other	45%			EPA	pound
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :					
2933.2100	-- Hydantoin and its derivatives	45%			EPA	pound
2933.2900	-- Other	45%			EPA	pound
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2933.3100	-- Pyridine and its salts	45%			EPA	pound
2933.3200	-- Piperidine and its salts	45%			EPA	pound
2933.3300	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phenocyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	45%			EPA	pound
2933.3900	-- Other	45%			EPA	pound
	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:					
2933.4100	-- Levorphanol (INN) and its salts	45%			EPA	pound
2933.4900	-- Other	45%			EPA	pound
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :					
2933.5200	-- Malonylurea (barbituric acid) and its salts	45%			EPA	pound
2933.5300	-- Allobarbitol (INN), amobarbitol (INN), barbital (INN), butapoundital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinympoundital (INN); salts thereof	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2933.5400	-- Other derivatives of malonylurea (barbituric acid); salts thereof	45%			EPA	pound
2933.5500	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	45%			EPA	pound
2933.5900	-- Other	45%			EPA	pound
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :					
2933.6100	-- Melamine	45%			EPA	pound
2933.6900	-- Other	45%			EPA	pound
	- Lactams :					
2933.7100	-- 6-Hexanelactam (epsilon-caprolactam)	45%			EPA	pound
2933.7200	-- Clobazam (INN), and methyprylon (INN)	45%			EPA	pound
2933.7900	-- Other lactams	45%			EPA	pound
	- Other :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2933.9100	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	45%			EPA	pound
2933.9200	-- Azinphos-methyl (ISO)	45%			EPA	pound
2933.9900	-- Other	45%			EPA	pound
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.					
2934.1000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	45%			EPA	pound
2934.2000	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	45%			EPA	pound
2934.3000	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	45%			EPA	pound
	- Other :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2934.9100	-- 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	45%			EPA	pound
2934.9900	-- Other	45%			EPA	pound
29.35	Sulphonamides.					
2935.1000	- N-Methylperfluorooctane sulphonamide	45%			EPA	pound
2935.2000	- N-Ethylperfluorooctane sulphonamide	45%			EPA	pound
2935.3000	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	45%			EPA	pound
2935.4000	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	45%			EPA	pound
2935.5000	- Other perfluorooctane sulphonamides	45%			EPA	pound
2935.9000	- Other	45%			EPA	pound
	XI.- PROVITAMINS, VITAMINS AND HORMONES					
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.					
	- Vitamins and their derivatives, unmixed :					
2936.2100	-- Vitamins A and their derivatives	10%			EPA	pound
2936.2200	-- Vitamin B1 and its derivatives	10%			EPA	pound
2936.2300	-- Vitamin B2 and its derivatives	10%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2936.2400	-- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	10%			EPA	pound
2936.2500	-- Vitamin B6 and its derivatives	10%			EPA	pound
2936.2600	-- Vitamin B12 and its derivatives	10%			EPA	pound
2936.2700	-- Vitamin C and its derivatives	10%			EPA	pound
2936.2800	-- Vitamin E and its derivatives	10%			EPA	pound
2936.2900	-- Other vitamins and their derivatives	10%			EPA	pound
2936.9000	- Other, including natural concentrates	10%			EPA	pound
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.					
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :					
2937.1100	-- Somatotropin, its derivatives and structural analogues	45%			EPA	pound
2937.1200	-- Insulin and its salts	45%			EPA	pound
2937.1900	-- Other	45%			EPA	pound
	- Steroidal hormones, their derivative and structural analogues :					
2937.2100	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	45%			EPA	pound
2937.2200	-- Halogenated derivatives of corticosteroidal hormones	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2937.2300	-- Oestrogens and progestogens	45%			EPA	pound
2937.2900	-- Other	45%			EPA	pound
2937.5000	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	45%			EPA	pound
2937.9000	- Other	45%			EPA	pound
	XII.- GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES					
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.					
2938.1000	- Rutoside (rutin) and its derivatives	45%			EPA	pound
2938.9000	- Other	45%			EPA	pound
29.39	Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.					
	- Alkaloids of opium and their derivatives; salts thereof :					
2939.1100	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	45%			EPA	pound
2939.1900	-- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2939.2000	- Alkaloids of cinchona and their derivatives; salts thereof	45%			EPA	pound
2939.3000	- Caffeine and its salts	45%			EPA	pound
	- Ephedrines and their salts :					
2939.4100	-- Ephedrine and its salts	45%			EPA	pound
2939.4200	-- Pseudoephedrine (INN) and its salts	45%			EPA	pound
2939.4300	-- Cathine (INN) and its salts	45%			EPA	pound
2939.4400	-- Norephedrine and its salts	45%			EPA	pound
2939.4900	-- Other	45%			EPA	pound
	- Theophylline and aminophylline (theophylline- ethylenediamine) and their derivatives; salts hereof :					
2939.5100	-- Fenetylline (INN) and its salts	45%			EPA	pound
2939.5900	-- Other	45%			EPA	pound
	- Alkaloids of rye ergot and their derivatives; salts thereof :					
2939.6100	-- Ergometrine (INN) and its salts	45%			EPA	pound
2939.6200	-- Ergotamine (INN) and its salts	45%			EPA	pound
2939.6300	-- Lysergic acid and its salts	45%			EPA	pound
2939.6900	-- Other	45%			EPA	pound
	- Other, of vegetal origin :					
2939.7100	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	45%			EPA	pound
2939.7900	-- Other	45%			EPA	pound
2939.8000	- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
29.40	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.					
2940.0000	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	45%			EPA	pound
29.41	Antibiotics.					
2941.1000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	45%			EPA	pound
2941.2000	- Streptomycins and their derivatives; salts thereof	45%			EPA	pound
2941.3000	- Tetracyclines and their derivatives; salts thereof	45%			EPA	pound
2941.4000	- Chloramphenicol and its derivatives; salts thereof	45%			EPA	pound
2941.5000	- Erythromycin and its derivatives; salts thereof	45%			EPA	pound
2941.9000	- Other	45%			EPA	pound
29.42	Other organic compounds.					
2942.0000	Other organic compounds	45%			EPA	pound

Chapter 30 Pharmaceutical products

Notes.

1. This Chapter does not cover :
 - (ii) 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);
 - (iii) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24);
 - (iii) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
 - (iv) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal use (heading 33.01);
 - (iv) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (vi) Soap or other products of heading 34.01 containing added medicaments;
 - (vii) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
 - (viii) Blood apoundumin not prepared for therapeutic or prophylactic uses (heading 35.02).
2. For the purposes of heading 30.02, the expression “immunological products” applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).
3. For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated :
 - (ii) 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;
 - (iii) 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 :
- (ii) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
 - (iii) Sterile laminaria and sterile laminaria tents;
 - (iii) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
 - (iv) 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;
 - (iv) Blood-grouping reagents;
 - (iv) Dental cements and other dental fillings; bone reconstruction cements;
 - (iv) First-aid boxes and kits;
 - (iv) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
 - (j) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
 - (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
 - (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Subheading Notes.

1. For the purposes of subheadings 3002.13 and 3002.14, the following are to be treated:
 - (a) As unmixed products, pure products, whether or not containing impurities;
 - (b) As products which have been mixed:
 - (1) The products mentioned in (a) above dissolved in water or in other solvents;

- (2) The products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and
- (3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.
2. Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients : amodiaquine (INN); artelinic acid or its salts; arteminol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperaquine (INN); pyrimethamine (INN) or sulfadoxine (INN).

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.					
3001.2000	- Extracts of glands or other organs or of their secretions	Free			EPA	pound
3001.90	- Other :					
3001.9010	--- Stem cells	Free			EPA	pound
3001.9090	--- Other	Free			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.					
	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes :					
3002.1100	-- Malaria diagnostic test kits	Free			EPA	pound
3002.12	-- Antisera and other blood fractions :					
3002.1210	--- Stem cells	Free			EPA	pound
3002.1290	--- Other	Free			EPA	pound
3002.1300	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	Free			EPA	pound
3002.1400	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	Free			EPA	pound
3002.1500	-- Immunological products, put up in measured doses or in forms or packings for retail sale	Free			EPA	pound
3002.1900	-- Other	Free			EPA	pound
3002.2000	- Vaccines for human medicine	Free			EPA	pound
3002.3000	- Vaccines for veterinary medicine	Free			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3002.9000	- Other	Free			EPA	pound
30.03	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.					
3003.1000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free			EPA	pound
3003.2000	- Other, containing antibiotics	Free			EPA	pound
	- Other, containing hormones or other products of heading 29.37					
3003.3100	-- Containing insulin	Free			EPA	pound
3003.3900	-- Other	Free			EPA	pound
	- Other, containing alkaloids or derivatives thereof :					
3003.4100	-- Containing ephedrine or its salts	Free			EPA	pound
3003.4200	-- Containing pseudoephedrine (INN) or its salts	Free			EPA	pound
3003.4300	-- Containing norephedrine or its salts	Free			EPA	pound
3003.4900	-- Other	Free			EPA	pound
3003.6000	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter.	Free			EPA	pound
3003.9000	- Other	Free			EPA	pound

Section VI

Chapter 30

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.					
3004.1000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free			EPA	pound
3004.2000	- Containing hormones or other products of heading	Free			EPA	pound
	- Other, containing hormones or other products of heading 29.37 :					
3004.3100	-- Containing insulin	Free			EPA	pound
3004.3200	-- Containing corticosteroid hormones, their derivatives or structural analogues	Free			EPA	pound
3004.3900	-- Other	Free			EPA	pound
	- Other, containing alkaloids or derivatives thereof :					
3004.4100	-- Containing ephedrine or its salts	Free			EPA	pound
3004.4200	-- Containing pseudoephedrine (INN) or its salts	Free			EPA	pound
3004.4300	-- Containing norephedrine or its salts	Free			EPA	pound
3004.4900	-- Other	Free			EPA	pound
3004.5000	- Other, containing vitamins or other products of heading 29.36	Free			EPA	pound

Section VI

Chapter 30

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3004.6000	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter.	Free			EPA	pound
3004.9000	- Other	Free			EPA	pound
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.					
3005.1000	- Adhesive dressings and other articles having an adhesive layer	Free			EPA	pound
3005.9000	- Other	Free			EPA	pound
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.					
3006.1000	- 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			EPA	pound
3006.2000	- Blood-grouping reagents	Free			EPA	pound
3006.3000	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Free			EPA	pound

Section VI

Chapter 30

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3006.4000	- Dental cements and other dental fillings; bone reconstruction cements	Free			EPA	pound
3006.5000	- First-aid boxes and kits	Free			EPA	pound
3006.6000	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	Free			EPA	pound
3006.7000	- 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			EPA	pound
	- Other :					
3006.91	-- Appliances identifiable for ostomy use :					
3006.9110	--- Colostomy bags	Free			EPA	pound
3006.9120	--- Colon hydrotherapy tubing	Free			EPA	pound
3006.9190	--- Other	Free			EPA	pound
3006.9200	-- Waste Pharmecutials	35%			EPA	pound

Chapter 31 Fertilisers

Notes.

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

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

- (b) 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.
 - (c) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below :
 - (i) Basic slag;
 - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;

- (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
 - (c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
4. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
- (a) Goods which answer to one or other of the descriptions given below :
 - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
 - (iii) Potassium sulphate, whether or not pure;
 - (iv) Magnesium potassium sulphate, whether or not pure.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
6. For the purposes of heading 31.05, the term “other fertilisers” applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.
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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
31.01	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.					
3101.0000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	Free			EPA	100 pound
31.02	Mineral or chemical fertilisers, nitrogenous.					
3102.1000	- Urea, whether or not in aqueous solution	Free			EPA	100 pound
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :					
3102.2100	-- Ammonium sulphate	Free			EPA	100 pound
3102.2900	-- Other	Free			EPA	100 pound
3102.3000	- Ammonium nitrate, whether or not in aqueous solution	Free			EPA	100 pound
3102.4000	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free			EPA	100 pound
3102.5000	- Sodium nitrate	Free			EPA	100 pound
3102.6000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	Free			EPA	100 pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3102.8000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free			EPA	100 pound
3102.9000	- Other, including mixtures not specified in the foregoing subheadings	Free			EPA	100 pound
31.03	Mineral or chemical fertilisers, phosphatic.					
	- Superphosphates :	Free			EPA	100 pound
3103.1100	-- Containing by weight 35 % or more of diphosphorus pentoxide (P ₂ O ₅)	Free			EPA	100 pound
3103.1900	-- Other	Free			EPA	100 pound
3103.9000	- Other	Free			EPA	100 pound
31.04	Mineral or chemical fertilisers, potassic.					
3104.2000	- Potassium chloride	Free			EPA	100 pound
3104.3000	- Potassium sulphate	Free			EPA	100 pound
3104.9000	- Other	Free			EPA	100 pound
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg (22 lb).					
3105.1000	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg (22 lb)	Free			EPA	100 pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3105.2000	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	Free			EPA	100 pound
3105.3000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	Free			EPA	100 pound
3105.4000	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	Free			EPA	100 pound
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :					
3105.5100	-- Containing nitrates and phosphates	Free			EPA	100 pound
3105.5900	-- Other	Free			EPA	100 pound
3105.6000	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	Free			EPA	100 pound
3105.9000	- Other	Free			EPA	pound

Chapter 32

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

Notes.

1. This Chapter does not cover :
 - (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
 - (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
 - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).
2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.
5. The expression “colouring matter” in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression “stamping foils” in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :
 - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.					
3201.1000	- Quebracho extract	45%			EPA	pound
3201.2000	- Wattle extract	45%			EPA	pound
3201.9000	- Other	45%			EPA	pound
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.					
3202.1000	- Synthetic organic tanning substances	45%			EPA	pound
3202.9000	- Other	45%			EPA	pound
32.03	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3203.0000	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin	45%			EPA	pound
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.					
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :					
3204.1100	-- Disperse dyes and preparations based thereon	45%			EPA	pound
3204.1200	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	45%			EPA	pound
3204.1300	-- Basic dyes and preparations based thereon	45%			EPA	pound
3204.1400	-- Direct dyes and preparations based thereon	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3204.1500	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	45%			EPA	pound
3204.1600	-- Reactive dyes and preparations based thereon	45%			EPA	pound
3204.1700	-- Pigments and preparations based thereon	45%			EPA	pound
3204.1900	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	45%			EPA	pound
3204.2000	- Synthetic organic products of a kind used as fluorescent brightening agents	45%			EPA	pound
3204.9000	- Other	45%			EPA	pound
32.05	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.					
3205.0000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	45%			EPA	pound
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.					
	- Pigments and preparations based on titanium dioxide :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3206.1100	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	45%			EPA	pound
3206.1900	-- Other	45%			EPA	pound
3206.2000	- Pigments and preparations based on chromium compounds	45%			EPA	pound
	- Other colouring matter and other preparations :					
3206.4100	-- Ultramarine and preparations based thereon	45%			EPA	pound
3206.4200	-- Lithopone and other pigments and preparations based on zinc sulphide	45%			EPA	pound
3206.4900	-- Other	45%			EPA	pound
3206.5000	- Inorganic products of a kind used as luminophores	45%			EPA	pound
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.					
3207.1000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	45%			EPA	pound
3207.2000	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	45%			EPA	pound
3207.3000	- Liquid lustres and similar preparations	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3207.4000	- Glass frit and other glass, in the form of powder, granules or flakes	45%			EPA	pound
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.					
3208.10	- Based on polyesters :					
3208.1010	--- Varnishes and lacquers	45%				gallon
3208.1020	--- Paints and enamels, (excluding auto, marine, fiberglass, aircraft, freezer, fluorescent, road marking, swimming pool, epoxy, spray, aluminum, porch and deck paints)	45%		300%		gallon
3208.1090	--- Other	45%		300%		gallon
3208.20	- Based on acrylic or vinyl polymers :					
3208.2010	--- Varnishes and lacquers	45%				gallon
3208.2020	--- Vinyl paints and enamels	45%		300%		gallon
3208.2030	--- Acrylic paints and enamels, (excluding auto, marine, fiberglass, aircraft, freezer, fluorescent, road marking, swimming pool, epoxy, spray, aluminum, porch and deck paints)	45%		300%		gallon
3208.2090	--- Other	45%		300%		gallon
3208.90	- Other :					
3208.9010	--- Varnishes and lacquers	45%				gallon

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3208.9020	--- Paints and enamels, (excluding auto, marine, fiberglass, aircraft, freezer, flourescent, road marking, swimming pool, epoxy, spray, aluminum, porch and deck paints)	45%		300%		gallon
3208.9090	--- Other	45%		300%		gallon
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.					
3209.10	- Based on acrylic or vinyl polymers :					
3209.1010	--- Varnishes and lacquers	45%				gallon
3209.1020	--- Vinyl paints and enamels	45%		300%		gallon
3209.1030	--- Acrylic gloss latex	45%		300%		gallon
3209.1090	--- Other acrylic	45%		300%		gallon
3209.9000	- Other	45%				gallon
32.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.					
3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather :					
3210.0010	--- Paints and enamels	45%				gallon

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3210.0090	--- Other	45%				gallon
32.11	Prepared driers.					
3211.0000	Prepared driers	45%			EPA	gallon
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.					
3212.1000	- Stamping foils	45%			EPA	pound
3212.9000	- Other	45%			EPA	pound
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.					
3213.1000	- Colours in sets	25%			EPA	pound
3213.9000	- Other	25%			EPA	pound
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3214.10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings :					
3214.1010	--- Joint compounds	10%		300%	EPA	pound
3214.1090	--- Other	45%			EPA	pound
3214.9000	- Other	45%			EPA	pound
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.					
	- Printing ink :					
3215.1100	-- Black	5%			EPA	pound
3215.1900	-- Other	5%			EPA	pound
3215.9000	- Other	5%			EPA	pound

Chapter 33
Essential Oils and resinoids; perfumery, cosmetic or toilet preparations

Notes.

1. This Chapter does not cover :
 - (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
 - (b) Soap or other products of heading 34.01; or
 - (c) Gum, wood or sulphate turpentine or other products of heading 38.05.
 2. The expression “odoriferous substances” in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
 3. Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
 4. The expression “perfumery, cosmetic or toilet preparations” in heading 33.07 applies, *inter alia*, to the following products : scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.
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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.					
	- Essential oils of citrus fruit :					
3301.1200	-- Of orange	45%			EPA	pound
3301.1300	-- Of lemon	45%			EPA	pound
3301.1900	-- Other	45%			EPA	pound
	- Essential oils other than those of citrus fruit :					
3301.2400	-- Of peppermint (<i>Mentha piperita</i>)	45%			EPA	pound
3301.2500	-- Of other mints	45%			EPA	pound
3301.2900	-- Other	45%			EPA	pound
3301.3000	- Resinoids	45%			EPA	pound
3301.9000	- Other	45%			EPA	pound
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3302.1000	- Of a kind used in the food or drink industries	45%			EPA	pound
3302.9000	- Other	45%			EPA	pound
33.03	Perfumes and toilet waters.					
3303.00	- Perfumes and toilet waters :					
3303.0010	--- Perfumes	Free				pound
3303.0020	--- Eau de cologne	Free				pound
3303.0030	--- Bay rum	25%				pound
3303.0090	--- Other toilet waters	Free				pound
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.					
3304.1000	- Lip make-up preparations	35%				pound
3304.2000	- Eye make-up preparations	35%				pound
3304.3000	- Manicure or pedicure preparations	35%				pound
	- Other :					
3304.9100	-- Powders, whether or not compressed	35%				pound
3304.99	-- Other :					
3304.9910	--- Lotion	20%				pound
3304.9990	--- Other	35%				pound
33.05	Preparations for use on the hair.					
3305.1000	- Shampoos	25%				pound
3305.2000	- Preparations for permanent waving or straightening	25%				pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3305.3000	- Hair lacquers	25%				pound
3305.9000	- Other	25%				pound
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.					
3306.10	- Dentifrices :					
3306.1010	--- Toothpastes	Free			EPA	pound
3306.1020	--- Denture cleaners	5%			EPA	pound
3306.1030	--- Tooth powders	5%			EPA	pound
3306.1090	--- Other	5%			EPA	pound
3306.2000	- Yarn used to clean between the teeth (dental floss)	5%			EPA	pound
3306.90	- Other :					
3306.9010	--- Denture fixative pastes	5%			EPA	pound
3306.9090	--- Other	5%			EPA	pound
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.					
3307.1000	- Pre-shave, shaving or after-shave preparations	45%				pound
3307.2000	- Personal deodorants and antiperspirants	Free				pound

Section Chapter 33

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3307.3000	- Perfumed bath salts and other bath preparations	45%				pound
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :					
3307.4100	-- "Agarbatti" and other odoriferous preparations which operate by burning	45%				pound
3307.4900	-- Other	45%				pound
3307.9000	- Other	45%				pound

Chapter 34

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

Notes.

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

The heading does not apply to :

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;

- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
- (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.					
	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :					
3401.11	-- For toilet use (including medicated products) :					
3401.1110	--- Abrasive soaps	Free				pound
3401.1120	--- Floating and deodorant soap	Free				pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3401.1130	--- Disinfectant soaps	Free				pound
3401.1140	--- Medicated soaps	Free				pound
3401.1150	--- Shaving soaps	Free				pound
3401.1190	--- Other	Free				pound
3401.19	-- Other :					
3401.1910	--- Household soaps	5%				pound
3401.1920	--- Industrial soaps	45%				pound
3401.1930	--- Baby wipes	Free				pound
3401.1990	--- Other	45%				pound
3401.20	- Soap in other forms :					
3401.2010	--- Liquid soaps	Free				pound
3401.2020	--- Soap flakes and powders	Free				pound
3401.2030	--- Soft soap	Free				pound
3401.2090	--- Other	Free				pound
3401.3000	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	5%				pound
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading Number 34.01.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Organic surface-active agents, whether or not put up for retail sale :					
3402.1100	-- Anionic	45%				pound
3402.1200	-- Cationic	45%				pound
3402.1300	-- Non-ionic	45%				pound
3402.1900	-- Other	45%				pound
3402.20	- Preparations put up for retail sale :					
3402.2010	--- Laundry detergent (liquid)	Free				pound
3402.2020	--- Dishwashing liquid	Free				pound
3402.2030	--- Other liquid detergent	40%				pound
3402.2040	--- Laundry detergent in powder form	Free				pound
3402.2050	--- Other detergent in powder form	5%				pound
3402.2060	--- Liquid bleaches	60%		300%		pound
3402.2070	--- Other bleaches	45%				pound
3402.2090	--- Other	35%				pound
3402.9000	- Other	35%				pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.					
	- Containing petroleum oils or oils obtained from bituminous minerals :					
3403.1100	-- Preparations for the treatment of textile materials, leather, furskins or other materials	45%			EPA	gallon
3403.1900	-- Other	45%			EPA	gallon
	- Other :					
3403.9100	-- Preparations for the treatment of textile materials, leather, furskins or other materials	45%			EPA	gallon
3403.9900	-- Other	45%			EPA	gallon
34.04	Artificial waxes and prepared waxes.					
3404.2000	- Of poly(oxyethylene) (polyethylene glycol)	45%			EPA	gallon
3404.9000	- Other	45%			EPA	gallon

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.					
3405.1000	- Polishes, creams and similar preparations for footwear or leather	45%			EPA	pound
3405.2000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	45%			EPA	pound
3405.3000	- Polishes and similar preparations for coachwork, other than metal polishes	45%			EPA	pound
3405.4000	- Scouring pastes and powders and other scouring preparations	45%			EPA	pound
3405.9000	- Other	45%			EPA	pound
34.06	Candles, tapers and the like.					
3406.0000	Candles, tapers and the like	45%				pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
34.07	Modelling pastes, including those put up for children’s amusement; preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).					
3407.0000	Modelling pastes, including those put up for children’s amusement; preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	45%			EPA	pound

Chapter 35
Albuminoidal substances; modified starches; glues; enzymes

Notes.

1. This Chapter does not cover :
 - (a) Yeasts (heading 21.02);
 - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
 - (c) Enzymatic preparations for pre-tanning (heading 32.02);
 - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
 - (e) Hardened proteins (heading 39.13); or
 - (f) Gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading 35.05, the term “dextrins” means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 %.

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

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
35.01	Casein, caseinates and other casein derivatives; casein glues.					
3501.1000	- Casein	45%			EPA	pound
3501.9000	- Other	45%			EPA	pound
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.					
	- Egg albumin :					
3502.1100	-- Dried	45%			EPA	pound
3502.1900	-- Other	45%			EPA	pound
3502.2000	- Milk albumin, including concentrates of two or more whey proteins	45%			EPA	pound
3502.9000	- Other	45%			EPA	pound
35.03	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.					
3503.0000	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
35.04	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.					
3504.0000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	45%			EPA	pound
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.					
3505.1000	- Dextrins and other modified starches	45%			EPA	pound
3505.2000	- Glues	45%			EPA	pound
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg (2.2 lb).					
3506.1000	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg (2.2 lb)	45%			EPA	pound
	- Other :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3506.9100	-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	45%			EPA	pound
3506.9900	-- Other	45%			EPA	pound
35.07	Enzymes; prepared enzymes not elsewhere specified or included.					
3507.1000	- Rennet and concentrates thereof	45%			EPA	pound
3507.9000	- Other	45%			EPA	pound

Chapter 36

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

Notes.

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
 2. The expression “articles of combustible materials” in heading 36.06 applies only to:
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and
 - (c) Resin torches, firelighters and the like.
-

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
36.01	Propellent powders.					
3601.0000	Propellent powders	45%			EPA	pound
36.02	Prepared explosives, other than propellent powders.					
3602.00	- Prepared explosives, other than propellent powders :					
3602.0010	--- Dynamite	45%			EPA	pound
3602.0090	--- Other	45%			EPA	pound
36.03	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.					
3603.0000	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	45%			EPA	pound
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.					
3604.10	- Fireworks :					
3604.1010	--- Firecrackers and impact flash salute	45%			EPA	pound
3604.1090	--- Other	45%			EPA	pound
3604.9000	- Other	45%			EPA	pound
36.05	Matches, other than pyrotechnic articles of heading 36.04.					
3605.0000	Matches, other than pyrotechnic articles of heading 36.04	35%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.					
3606.1000	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³ (18.31 cubic inches)	45%			EPA	pound
3606.9000	- Other	45%			EPA	pound

Chapter 37
Photographic or cinematographic goods

Notes.

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

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.					
3701.1000	- For X-ray	25%			EPA	square feet
3701.2000	- Instant print film	25%			EPA	pound
3701.3000	- Other plates and film, with any side exceeding 255 mm (10.04 inches)	25%			EPA	square feet
	- Other :					
3701.9100	-- For colour photography (polychrome)	25%			EPA	pound
3701.9900	-- Other	25%			EPA	square feet
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3702.1000	- For X-ray	25%			EPA	square feet
	- Other film, without perforations, of a width not exceeding 105 mm :					
3702.3100	-- For colour photography (polychrome)	25%			EPA	number
3702.3200	-- Other, with silver halide emulsion	25%			EPA	square feet
3702.3900	-- Other	25%			EPA	square feet
	- Other film, without perforations, of a width exceeding 105 mm :					
3702.4100	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	25%			EPA	square feet
3702.4200	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	25%			EPA	square feet
3702.4300	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	25%			EPA	square feet
3702.4400	-- Of a width exceeding 105 mm but not exceeding 610 mm	25%			EPA	square feet
	- Other film, for colour photography (polychrome) :					
3702.5200	-- Of a width not exceeding 16 mm	25%			EPA	100 feet
3702.5300	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	25%			EPA	100 feet

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3702.5400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	25%			EPA	100 feet
3702.5500	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	25%			EPA	100 feet
3702.5600	-- Of a width exceeding 35 mm - Other :	25%			EPA	100 feet
3702.9600	-- Of a width not exceeding 35 mm and of a length not exceeding 30 m	25%			EPA	100 feet
3702.9700	-- Of a width not exceeding 35 mm and of a length exceeding 30 m	25%			EPA	100 feet
3702.9800	-- Of a width exceeding 35 mm	25%			EPA	100 feet
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.					
3703.1000	- In rolls of a width exceeding 610 mm (24.02 inches)	25%			EPA	pound
3703.2000	- Other, for colour photography (polychrome)	25%			EPA	pound
3703.9000	- Other	25%			EPA	pound
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.					
3704.0000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	10%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
37.05.	Photographic plates and film, exposed and developed, other than cinematographic film.					
3705.0000	Photographic plates and film, exposed and developed, other than cinematographic film	45%			EPA	pound
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.					
3706.1000	- Of a width of 35 mm or more	10%			EPA	100 feet
3706.90	- Other :					
3706.9010	--- Of a width not exceeding 16 mm and of a kind not suitable for public or commercial exhibition or sale	10%			EPA	100 feet
3706.9090	--- Other	10%			EPA	100 feet
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.					
3707.1000	- Sensitising emulsions	45%			EPA	pound
3707.9000	- Other	45%			EPA	pound

Chapter 38 Miscellaneous chemical products

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following :
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
 - (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
 - (d) Medicaments (heading 30.03 or 30.04); or
 - (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. (A) For the purpose of heading 38.22, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
 - (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.
3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:

- (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).
4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover :
- (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
 - (b) Industrial waste;
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6 (a) below.
5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as 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 or vegetable 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.

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

2. Subheadings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alphacypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).
3. Subheadings 3824.81 to 3824.88 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs), tris(2,3-dibromopropyl) phosphate, aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO), mirex (ISO), 1,2,3,4,5,6- hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN), pentachlorobenzene (ISO), hexachlorobenzene (ISO), perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, perfluorooctane sulphonyl fluoride or tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers.
4. For the purposes of subheadings 3825.41 and 3825.49, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximm Variable Rate	Applicable Preferential Rate	
38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.					
3801.1000	- Artificial graphite	45%			EPA	pound
3801.2000	- Colloidal or semi-colloidal graphite	45%			EPA	pound
3801.3000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	45%			EPA	pound
3801.9000	- Other	45%			EPA	pound
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.					
3802.1000	- Activated carbon	45%			EPA	pound
3802.9000	- Other	45%			EPA	pound
38.03	Tall oil, whether or not refined.					
3803.0000	Tall oil, whether or not refined	45%			EPA	pound
38.04	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.					
3804.0000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximm Variable Rate	Applicable Preferential Rate	
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.					
3805.1000	- Gum, wood or sulphate turpentine oils	25%			EPA	pound
3805.9000	- Other	45%			EPA	pound
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.					
3806.1000	- Rosin and resin acids	45%			EPA	pound
3806.2000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	45%			EPA	pound
3806.3000	- Ester gums	45%			EPA	pound
3806.9000	- Other	45%			EPA	pound
38.07	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.					
3807.0000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximm Variable Rate	Applicable Preferential Rate	
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).					
	- Goods specified in Subheading Note 1 to this Chapter :					
3808.5200	-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	45%			EPA	pound
3808.5900	-- Other	45%			EPA	pound
	- Goods specified in Subheading Note 2 to this Chapter :					
3808.6100	-- In packings of a net weight content not exceeding 300 g	45%			EPA	pound
3808.6200	-- In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	45%			EPA	pound
3808.6900	-- Other	45%			EPA	pound
	- Other :					
3808.9100	-- Insecticides	Free			EPA	pound
3808.9200	-- Fungicides	Free			EPA	pound
3808.9300	-- Herbicides, anti-sprouting products and plant-growth regulators	Free			EPA	pound
3808.9400	-- Disinfectants	35%			EPA	pound
3808.99	-- Other :					
3808.9910	--- Acaricides, Molluscicides and Nematocides	10%			EPA	pound
3808.9920	--- Rodenticides	Free			EPA	pound
3808.9990	--- Other	25%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximm Variable Rate	Applicable Preferential Rate	
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.					
3809.1000	- With a basis of amylaceous substances	45%			EPA	pound
	- Other :					
3809.9100	-- Of a kind used in the textile or like industries	25%			EPA	pound
3809.9200	-- Of a kind used in the paper or like industries	45%			EPA	pound
3809.9300	-- Of a kind used in the leather or like industries	45%			EPA	pound
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.					
3810.1000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	45%			EPA	pound
3810.9000	- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximm Variable Rate	Applicable Preferential Rate	
38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.					
	- Anti-knock preparations :					
3811.1100	-- Based on lead compounds	45%			EPA	pound
3811.1900	-- Other	45%			EPA	pound
	- Additives for lubricating oils :					
3811.2100	-- Containing petroleum oils or oils obtained from bituminous minerals	45%			EPA	pound
3811.2900	-- Other	45%			EPA	pound
3811.9000	- Other	45%			EPA	pound
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.					
3812.1000	- Prepared rubber accelerators	45%			EPA	pound
3812.2000	- Compound plasticisers for rubber or plastics	45%			EPA	pound
	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics					
3812.3100	-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	45%			EPA	pound
3812.3900	-- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximm Variable Rate	Applicable Preferential Rate	
38.13	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.					
3813.0000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	45%			EPA	pound
38.14	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.					
3814.0000	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	45%			EPA	pound
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.					
	- Supported catalysts :					
3815.1100	-- With nickel or nickel compounds as the active substance	45%			EPA	pound
3815.1200	-- With precious metal or precious metal compounds as the active substance	45%			EPA	pound
3815.1900	-- Other	45%			EPA	pound
3815.9000	- Other	45%			EPA	pound
38.16	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.					
3816.0000	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximm Variable Rate	Applicable Preferential Rate	
38.17	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.					
3817.0000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02	45%			EPA	pound
38.18	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.					
3818.0000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	45%			EPA	pound
38.19	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.					
3819.0000	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	40%			EPA	pound
38.20	Anti-freezing preparations and prepared de-icing fluids.					
3820.0000	Anti-freezing preparations and prepared de-icing fluids	40%			EPA	pound
38.21	Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximm Variable Rate	Applicable Preferential Rate	
3821.0000	Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	45%			EPA	pound
38.22	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not a backing, other than those of heading 30.02 or 30.06; certified reference materials.					
3822.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not a backing, other than those of heading 30.02 or 30.06; certified reference materials :					
3822.0010	--- Test Strips	Free			EPA	pound
3822.0090	--- Other	Free			EPA	pound
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.					
	- Industrial monocarboxylic fatty acids; acid oils from refining :					
3823.1100	-- Stearic acid	45%			EPA	pound
3823.1200	-- Oleic acid	45%			EPA	pound
3823.1300	-- Tall oil fatty acids	45%			EPA	pound
3823.1900	-- Other	45%			EPA	pound
3823.7000	- Industrial fatty alcohols	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximm Variable Rate	Applicable Preferential Rate	
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.					
3824.1000	- Prepared binders for foundry moulds or cores	45%			EPA	pound
3824.3000	- Non-agglomerated metal carbides mixed together or with metallic binders	45%			EPA	pound
3824.4000	- Prepared additives for cements, mortars or concretes	45%			EPA	pound
3824.5000	- Non-refractory mortars and concretes	45%			EPA	pound
3824.6000	- Sorbitol other than that of subheading 2905.44	45%			EPA	pound
	- Mixtures containing halogenated derivatives of methane, ethane or propane :					
3824.7100	-- Containing chlorofluorocarbons (CFCs), whether or not contining hydrochlorofluorocarbons HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	45%			EPA	pound
3824.7200	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	45%			EPA	pound
3824.7300	-- Containing hydrobromofluorocarbons (HBFCs)	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximm Variable Rate	Applicable Preferential Rate	
3824.7400	-- Containing hydrochloro- fluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbonds (HFCs), but not containing chlorofluorocarbons (CFCs)	45%			EPA	pound
3824.7500	-- Containing carbon tetrachloride	45%			EPA	pound
3824.7600	-- Containing 1,1,1- trichloroethane (methyl chloroform)	45%			EPA	pound
3824.7700	-- Containing bromomethane (methyl bromide) or bromo- chloromethane	45%			EPA	pound
3824.7800	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	45%			EPA	pound
3824.7900	-- Other	45%			EPA	pound
	- Goods specified in Subheading Note 3 to this Chapter :					
3824.8100	-- Containing oxirane (ethylene oxide)	45%			EPA	pound
3824.8200	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	45%			EPA	pound
3824.8300	-- Containing tris(2,3- dibromopropyl) phosphate	45%			EPA	pound
3824.8400	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordcone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p- chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	45%			EPA	pound
3824.8500	-- Containing 1,2,3,4,5,6- hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximm Variable Rate	Applicable Preferential Rate	
3824.8600	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	45%			EPA	pound
3824.8700	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	45%			EPA	pound
3824.8800	-- Containing tetra-, penta-, hexa- hepta- or octabromodiphenyl ethers.	45%			EPA	pound
	- Other :					
3824.9100	- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	45%			EPA	pound
3824.99	-- Other :					
3824.9910	--- Potting soil	25%			EPA	pound
3824.9990	--- Other	45%			EPA	pound
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.					
3825.1000	- Municipal waste	45%			EPA	pound
3825.2000	- Sewage sludge	45%			EPA	pound
3825.3000	- Clinical waste	45%			EPA	pound
	- Waste organic solvents :					
3825.4100	-- Halogenated	45%			EPA	pound
3825.4900	-- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximm Variable Rate	Applicable Preferential Rate	
3825.5000	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	45%			EPA	pound
	- Other wastes from chemical or allied industries :					
3825.6100	-- Mainly containing organic constituents	45%			EPA	pound
3825.6900	-- Other	45%			EPA	pound
3825.9000	- Other	45%			EPA	pound
3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.					
3826.0000	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	45%			EPA	gallon

Section VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

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

Chapter 39 Plastics and articles thereof

Notes.

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

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

2. This Chapter does not cover :
 - (a) Lubricating preparations of heading 27.10 or 34.03;
 - (b) Waxes of heading 27.12 or 34.04;
 - (c) Separate chemically defined organic compounds (Chapter 29);

- (d) Heparin or its salts (heading 30.01);
 - (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
 - (f) Organic surface-active agents or preparations of heading 34.02;
 - (g) Run gums or ester gums (heading 38.06);
 - (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
 - (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
 - (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
 - (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
 - (n) Plaits, wickerwork or other articles of Chapter 46;
 - (o) Wall coverings of heading 48.14;
 - (p) Goods of Section XI (textiles and textile articles);
 - (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - (r) Imitation jewellery of heading 71.17;
 - (s) Articles of Section XVI (machines and mechanical or electrical appliances);
 - (t) Parts of aircraft or vehicles of Section XVII;
 - (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (v) Articles of Chapter 91 (for example, clock or watch cases);
 - (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).
3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

- (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading 39.10);
 - (e) Resols (heading 39.09) and other prepolymers.
4. The expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.

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

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

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms :
 - (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
8. For the purposes of heading 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading 39.18, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II :
 - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and and parts and fittings thereof;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
 - (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switchplates and other protective plates.

Subheading Notes.

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions :
 - (a) Where there is a subheading named “Other” in the same series :
 - (1) The designation in a subheading of a polymer by the prefix “poly” (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.
 - (2) The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the

comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.

- (3) Chemically modified polymers are to be classified in the subheading named “Other”, provided that the chemically modified polymers are not more specifically covered by another subheading.
 - (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
- (b) Where there is no subheading named “Other” in the same series :
- (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
 - (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

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

2. For the purposes of subheading 3920.43, the term “plasticisers” includes secondary plasticisers.
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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	I.- PRIMARY FORMS					
39.01	Polymers of ethylene, in primary forms.					
3901.1000	- Polyethylene having a specific gravity of less than 0.94	45%			EPA	pound
3901.2000	- Polyethylene having a specific gravity of 0.94 or more	45%			EPA	pound
3901.3000	- Ethylene-vinyl acetate copolymers	45%			EPA	pound
3901.4000	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94.	45%			EPA	pound
3901.9000	- Other	45%			EPA	pound
39.02	Polymers of propylene or of other olefins, in primary forms.					
3902.1000	- Polypropylene	45%			EPA	pound
3902.2000	- Polyisobutylene	45%			EPA	pound
3902.3000	- Propylene copolymers	45%			EPA	pound
3902.9000	- Other	45%			EPA	pound
39.03	Polymers of styrene, in primary forms.					
	- Polystyrene :					
3903.11	-- Expansible :					
3903.1110	--- Block and Shape Moulding Beads	45%			EPA	pound
3903.1120	--- Cup Grade EPS	45%			EPA	pound
3903.1190	--- Other	45%			EPA	pound
3903.1900	-- Other	45%			EPA	pound
3903.2000	- Styrene-acrylonitrile (SAN) copolymers	45%			EPA	pound
3903.3000	- Acrylonitrile-butadiene-styrene (ABS) copolymers	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3903.9000	- Other	45%			EPA	pound
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.					
3904.1000	- Poly(vinyl chloride), not mixed with any other substances	45%			EPA	pound
	- Other poly(vinyl chloride) :					
3904.2100	-- Non-plasticised	45%			EPA	pound
3904.2200	-- Plasticised	45%			EPA	pound
3904.3000	- Vinyl chloride-vinyl acetate copolymers	45%			EPA	pound
3904.4000	- Other vinyl chloride copolymers	45%			EPA	pound
3904.5000	- Vinylidene chloride polymers	45%			EPA	pound
	- Fluoro-polymers :					
3904.6100	-- Polytetrafluoroethylene	45%			EPA	pound
3904.6900	-- Other	45%			EPA	pound
3904.9000	- Other	45%			EPA	pound
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.					
	- Poly(vinyl acetate) :					
3905.1200	-- In aqueous dispersion	45%			EPA	pound
3905.1900	-- Other	45%			EPA	pound
	- Vinyl acetate copolymers :					
3905.2100	-- In aqueous dispersion	45%			EPA	pound
3905.2900	-- Other	45%			EPA	pound
3905.3000	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other :					
3905.9100	-- Copolymers	45%			EPA	pound
3905.9900	-- Other	45%			EPA	pound
39.06	Acrylic polymers in primary forms.					
3906.1000	- Poly(methyl methacrylate)	45%			EPA	pound
3906.9000	- Other	45%				pound
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.					
3907.1000	- Polyacetals	45%			EPA	pound
3907.2000	- Other polyethers	45%			EPA	pound
3907.3000	- Epoxide resins	45%			EPA	pound
3907.4000	- Polycarbonates	45%			EPA	pound
3907.5000	- Alkyd resins	45%			EPA	pound
	- Poly(ethylene terephthalate) :					
3907.6100	-- Having a viscosity number of 78 ml/g or higher	45%			EPA	pound
3907.6900	-- Other	45%			EPA	pound
3907.7000	- Poly(lactic acid)	45%			EPA	pound
	- Other polyesters :					
3907.9100	-- Unsaturated	45%			EPA	pound
3907.9900	-- Other	45%			EPA	pound
39.08	Polyamides in primary forms.					
3908.1000	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3908.9000	- Other	45%			EPA	pound
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.					
3909.1000	- Urea resins; thiourea resins	45%			EPA	pound
3909.2000	- Melamine resins	45%			EPA	pound
	- Other amino-resins					
3909.3100	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	45%			EPA	pound
3909.3900	-- Other	45%			EPA	pound
3909.4000	- Phenolic resins	45%			EPA	pound
3909.5000	- Polyurethanes	5%			EPA	pound
39.10	Silicones in primary forms.					
3910.0000	Silicones in primary forms	45%			EPA	pound
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.					
3911.1000	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	45%			EPA	pound
3911.9000	- Other	45%			EPA	pound
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.					
	- Cellulose acetates :					
3912.1100	-- Non-plasticised	45%			EPA	pound
3912.1200	-- Plasticised	45%			EPA	pound
3912.2000	- Cellulose nitrates (including collodions)	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Cellulose ethers :					
3912.3100	-- Carboxymethylcellulose and its salts	45%			EPA	pound
3912.3900	-- Other	45%			EPA	pound
3912.9000	- Other	45%			EPA	pound
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.					
3913.1000	- Alginic acid, its salts and esters	45%			EPA	pound
3913.9000	- Other	45%			EPA	pound
39.14	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.					
3914.0000	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms	45%			EPA	pound
	II.-WASTE, PARINGS AND SCRAP; SEMI MANUFACTURES; ARTICLES					
39.15	Waste, parings and scrap, of plastics.					
3915.1000	- Of polymers of ethylene	45%			EPA	pound
3915.2000	- Of polymers of styrene	45%			EPA	pound
3915.3000	- Of polymers of vinyl chloride	45%			EPA	pound
3915.9000	- Of other plastics	45%			EPA	pound
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm (0.039 inches), rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.					
3916.1000	- Of polymers of ethylene	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3916.2000	- Of polymers of vinyl chloride	45%			EPA	pound
3916.9000	- Of other plastics	45%			EPA	pound
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, epoundows, flanges), of plastics.					
3917.1000	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	45%			EPA	pound
	- Tubes, pipes and hoses, rigid :					
3917.2100	-- Of polymers of ethylene	35%		300%	EPA	pound
3917.2200	-- Of polymers of propylene	35%		300%	EPA	pound
3917.2300	-- Of polymers of vinyl chloride	35%		300%	EPA	pound
3917.2900	-- Of other plastics	35%		300%	EPA	pound
	- Other tubes, pipes and hoses :					
3917.3100	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	45%		300%	EPA	pound
3917.3200	-- Other, not reinforced or otherwise combined with other materials, without fittings	45%		300%	EPA	pound
3917.3300	-- Other, not reinforced or otherwise combined with other materials, with fittings	45%		300%	EPA	pound
3917.3900	-- Other	45%		300%	EPA	pound
3917.4000	- Fittings	35%		300%	EPA	pound
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.					
3918.1000	- Of polymers of vinyl chloride	25%			EPA	pound
3918.9000	- Of other plastics	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.					
3919.1000	- In rolls of a width not exceeding 20 cm (7.87 inches)	45%			EPA	pound
3919.9000	- Other	45%			EPA	pound
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.					
3920.1000	- Of polymers of ethylene	45%			EPA	pound
3920.2000	- Of polymers of propylene	45%			EPA	pound
3920.3000	- Of polymers of styrene	45%			EPA	pound
	- Of polymers of vinyl chloride :					
3920.4300	-- Containing by weight not less than 6 % of plasticisers	45%			EPA	pound
3920.4900	-- Other	45%			EPA	pound
	- Of acrylic polymers :					
3920.5100	-- Of poly(methyl methacrylate)	45%			EPA	pound
3920.5900	-- Other	45%			EPA	pound
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :					
3920.6100	-- Of polycarbonates	45%			EPA	pound
3920.6200	-- Of poly(ethylene terephthalate)	45%			EPA	pound
3920.6300	-- Of unsaturated polyesters	45%			EPA	pound
3920.6900	-- Of other polyesters	45%			EPA	pound
	- Of cellulose or its chemical derivatives :					
3920.7100	-- Of regenerated cellulose	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3920.7300	-- Of cellulose acetate	45%			EPA	pound
3920.7900	-- Of other cellulose derivatives	45%			EPA	pound
	- Of other plastics :					
3920.9100	-- Of poly(vinyl butyral)	45%			EPA	pound
3920.9200	-- Of polyamides	45%			EPA	pound
3920.9300	-- Of amino-resins	45%			EPA	pound
3920.9400	-- Of phenolic resins	45%			EPA	pound
3920.9900	-- Of other plastics	45%			EPA	pound
39.21	Other plates, sheets, film, foil and strip, of plastics.					
	- Cellular :					
3921.1100	-- Of polymers of styrene	45%			EPA	pound
3921.1200	-- Of polymers of vinyl chloride	45%			EPA	pound
3921.1300	-- Of polyurethanes	45%			EPA	pound
3921.1400	-- Of regenerated cellulose	45%			EPA	pound
3921.1900	-- Of other plastics	45%			EPA	pound
3921.9000	- Other	45%			EPA	pound
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.					
3922.1000	- Baths, shower-baths, sinks and wash-basins	25%			EPA	number
3922.2000	- Lavatory seats and covers	25%			EPA	number
3922.90	- Other :					
3922.9010	--- Low-flow flush toilets	5%			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3922.9090	--- Other	25%			EPA	number
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.					
3923.1000	- Boxes, cases, crates and similar articles	45%			EPA	pound
	- Sacks and bags (including cones) :					
3923.21	-- Of polymers of ethylene :					
3923.2110	--- Shopping bags	60%		300%	EPA	pound
3923.2120	--- Biodegradable plastic bags	5%				pound
3923.2130	--- Compostable plastic bags	5%		300%	EPA	pound
3923.2190	--- Other	45%			EPA	pound
3923.29	-- Of other plastics :					
3923.2910	--- Shopping bags	60%		300%	EPA	pound
3923.2920	---Biodegradable plastic bags	5%				pound
3923.2930	--- Compostable plastic bags	5%		300%	EPA	pound
3923.2990	--- Other	45%			EPA	pound
3923.30	- Carboys, bottles, flasks and similar Articles :					
3923.3010	--- Plastic bottles	60%		300%	EPA	pound
3923.3090	--- Other	45%			EPA	pound
3923.4000	- Spools, cops, bobbins and similar supports	5%			EPA	pound
3923.5000	- Stoppers, lids, caps and other closures	45%			EPA	pound
3923.9000	- Other	45%			EPA	pound
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.					
3924.10	- Tableware and kitchenware :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3924.1010	--- Infant feeding bottles	Free			EPA	pound
3924.1020	--- Degradable tablewares, kitchenwares	5%			EPA	pound
3924.1090	--- Other	45%			EPA	pound
3924.9000	- Other	45%			EPA	pound
39.25	Builders' ware of plastics, not elsewhere specified or included.					
3925.1000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	45%			EPA	pound
3925.20	- Doors, windows and their frames and thresholds for doors :					
3925.2010	--- Double glazed and or vacuum sealed windows	5%			EPA	pound
3925.2020	--- Doors	Free			EPA	pound
3925.2090	--- Other	35%			EPA	pound
3925.3000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	45%			EPA	pound
3925.90	- Other :					
3925.9010	--- Containing indentations ribs, grooves or other deformations produced during the rolling process or twisted after rolling	35%			EPA	pound
3925.9020	--- Pvc lumber & composite wood	Free			EPA	pound
3925.9030	--- Shingles	Free			EPA	1,000 linear inches
3925.9040	--- Roofing in rolls	5%			EPA	pound
3925.9090	--- Other	45%			EPA	pound
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.					
3926.1000	- Office or school supplies	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3926.2000	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	20%			EPA	pound
3926.3000	- Fittings for furniture, coachwork of the like	45%			EPA	pound
3926.4000	- Statuettes and other ornamental articles	45%			EPA	pound
3926.90	- Other :					
3926.9010	--- Infant bottle nipples	Free			EPA	pound
3926.9020	--- Infant pacifier	Free			EPA	pound
3926.9030	--- Urinary bags	Free			EPA	pound
3926.9090	--- Other	45%			EPA	pound

Chapter 40
Rubber and articles thereof

Notes.

1. Except where the context otherwise requires, throughout the Nomenclature the expression “rubber” means the following products, whether or not vulcanised or hard : natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover :
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03 and 40.05, the expression “primary forms” applies only to the following forms :
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 40.02, the expression “synthetic rubber” applies to :
 - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high

polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5. (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with :
 - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under
- (B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :
 - (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following : heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electropositive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 40.04, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

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

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.					
4001.1000	- Natural rubber latex, whether or not pre-vulcanised	45%			EPA	pound
	- Natural rubber in other forms :					
4001.2100	-- Smoked sheets	45%			EPA	pound
4001.2200	-- Technically specified natural rubber (TSNR)	45%			EPA	pound
4001.2900	-- Other	45%			EPA	pound
4001.3000	- Balata, gutta-percha, guayule, chicle and similar natural gums	45%			EPA	pound
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.					
	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber(XSBR) :					
4002.1100	-- Latex	45%			EPA	pound
4002.1900	-- Other	45%			EPA	pound
4002.2000	- Butadiene rubber (BR)	45%			EPA	pound
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :					
4002.3100	-- Isobutene-isoprene (butyl) rubber (IIR)	45%			EPA	pound
4002.3900	-- Other	45%			EPA	pound

** Subject to an excise tax collected upon entry.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Chloroprene (chlorobutadiene) rubber (CR) :					
4002.4100	-- Latex	45%			EPA	pound
4002.4900	-- Other	45%			EPA	pound
	- Acrylonitrile-butadiene rubber (NBR) :					
4002.5100	-- Latex	45%			EPA	pound
4002.5900	-- Other	45%			EPA	pound
4002.6000	- Isoprene rubber (IR)	45%			EPA	pound
4002.7000	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	45%			EPA	pound
4002.8000	- Mixtures of any product of heading 40.01 with any product of this heading	45%			EPA	pound
	- Other :					
4002.9100	-- Latex	45%			EPA	pound
4002.9900	-- Other	45%			EPA	pound
40.03	Reclaimed rubber in primary forms or in plates, sheets or strip.					
4003.0000	Reclaimed rubber in primary forms or in plates, sheets or strip.	45%			EPA	pound
40.04	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.					
4004.0000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	45%			EPA	pound
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.					
4005.1000	- Compounded with carbon black or silica	45%			EPA	pound

** Subject to an excise tax collected upon entry.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4005.2000	- Solutions; dispersions other than those of subheading 4005.10	45%			EPA	pound
	- Other :					
4005.9100	-- Plates, sheets and strip	45%			EPA	pound
4005.9900	-- Other	45%			EPA	pound
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.					
4006.1000	- "Camel-back" strips for retreading rubber tyres	45%			EPA	pound
4006.9000	- Other	45%			EPA	pound
40.07	Vulcanised rubber thread and cord.					
4007.0000	Vulcanised rubber thread and cord	45%			EPA	pound
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.					
	- Of cellular rubber :					
4008.1100	-- Plates, sheets and strip	45%			EPA	pound
4008.1900	-- Other	45%			EPA	pound
	- Of non-cellular rubber :					
4008.2100	-- Plates, sheets and strip	45%			EPA	pound
4008.2900	-- Other	45%			EPA	pound
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, epoundows, flanges).					
	- Not reinforced or otherwise combined with other materials :					

** Subject to an excise tax collected upon entry.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4009.1100	-- Without fittings	45%			EPA	pound
4009.1200	-- With fittings	45%			EPA	pound
	- Reinforced or otherwise combined only with metal :					
4009.2100	-- Without fittings	45%			EPA	pound
4009.2200	-- With fittings	45%			EPA	pound
	- Reinforced or otherwise combined only with textile materials :					
4009.3100	-- Without fittings	45%			EPA	pound
4009.3200	-- With fittings	45%			EPA	pound
	- Reinforced or otherwise combined with other materials :					
4009.4100	-- Without fittings	45%			EPA	pound
4009.4200	-- With fittings	45%			EPA	pound
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.					
	- Conveyor belts or belting :					
4010.1100	-- Reinforced only with metal	45%			EPA	pound
4010.1200	-- Reinforced only with textile materials	45%			EPA	pound
4010.1900	-- Other	45%			EPA	pound
	- Transmission belts or belting :					
4010.3100	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm (23.62 inches) but not exceeding 180 cm (70.87 inches).	45%			EPA	pound

** Subject to an excise tax collected upon entry.

Section VII
Chapter 40

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4010.3200	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm (23.62 inches) but not exceeding 180 cm (70.87 inches)	45%			EPA	pound
4010.3300	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm (70.87 inches) but not exceeding 240 cm (94.49 inches)	45%			EPA	pound
4010.3400	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm (70.87 inches) but not exceeding 240 cm (94.49 inches)	45%			EPA	pound
4010.3500	-- Endless synchronous belts, of an outside circumference exceeding 60 cm (23.62 inches) but not exceeding 150 cm (59.06 inches)	45%			EPA	pound
4010.3600	-- Endless synchronous belts, of an outside circumference exceeding 150 cm (59.06 inches) but not exceeding 198 cm (77.95 inches)	45%			EPA	pound
4010.3900	-- Other	45%			EPA	pound
40.11	New pneumatic tyres, of rubber.					
4011.1000**	- Of a kind used on motor cars (including station wagons and racing cars)	Free			EPA	number
4011.2000**	- Of a kind used on buses or lorries	Free			EPA	number
4011.3000**	- Of a kind used on aircraft	Free			EPA	number
4011.4000**	- Of a kind used on motorcycles	Free			EPA	number
4011.5000**	- Of a kind used on bicycles	Free			EPA	number

** Subject to an excise tax collected upon entry.

Section VII
Chapter 40

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4011.7000**	- Of a kind used on agricultural or forestry vehicles and machines	Free			EPA	number
4011.8000**	- Of a kind used on construction, mining or industrial handling vehicles and machines	Free			EPA	number
4011.9000**	- Other	Free			EPA	number
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.					
	- Retreaded tyres :					
4012.1100**	-- Of a kind used on motor cars (including station wagons and racing cars)	Free			EPA	number
4012.1200**	-- Of a kind used on buses or lorries	Free			EPA	number
4012.1300**	-- Of a kind used on aircraft	Free			EPA	number
4012.1900**	-- Other	Free			EPA	number
4012.20	- Used pneumatic tyres :					
4012.2010**	--- Of a kind used on motor cars	Free			EPA	number
4012.2020**	--- Of a kind used on buses and lorries	Free			EPA	number
4012.2090**	--- Other	Free			EPA	number
4012.90**	- Other :					
4012.9010**	--- Of a kind used on motor cars	Free			EPA	number
4012.9020**	--- Of a kind used on buses and lorries	Free			EPA	number
4012.9090**	--- Other	Free			EPA	number
40.13	Inner tubes, of rubber.					
4013.1000**	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	Free			EPA	number
4013.2000**	- Of a kind used on bicycles	Free			EPA	number

** Subject to an excise tax collected upon entry.

Section VII
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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4013.90	- Other :					
4013.9010**	--- Of a kind used on motorcycles	Free			EPA	number
4013.9020**	--- Of a kind used on aircraft	Free			EPA	number
4013.9090**	--- Other	Free			EPA	number
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.					
4014.1000	- Sheath contraceptives	Free			EPA	pound
4014.90	- Other :					
4014.9010	--- Infant bottle nipples	Free			EPA	pound
4014.9020	--- Infant pacifier	Free			EPA	pound
4014.9090	--- Other	45%			EPA	pound
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.					
	- Gloves, mittens and mitts :					
4015.1100	-- Surgical	10%			EPA	pound
4015.1900	-- Other	45%			EPA	pound
4015.90	- Other :					
4015.9010	--- Articles of apparel	20%			EPA	pound
4015.9090	--- Other	35%			EPA	pound
40.16	Other articles of vulcanised rubber other than hard rubber.					
4016.1000	- Of cellular rubber	45%			EPA	pound

** Subject to an excise tax collected upon entry.

Section VII
Chapter 40

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other :					
4016.9100	-- Floor coverings and mats	45%			EPA	pound
4016.9200	-- Erasers	45%			EPA	pound
4016.9300	-- Gaskets, washers and other seals	45%			EPA	pound
4016.9400	-- Boat or dock fenders, whether or not inflatable	45%			EPA	pound
4016.9500	-- Other inflatable articles	45%			EPA	pound
4016.9900	-- Other	45%			EPA	pound
40.17	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.					
4017.0000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	45%			EPA	pound

** Subject to an excise tax collected upon entry.

Section VIII

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

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

1. This Chapter does not cover :
 - (a) Parings or similar waste, of raw hides or skins (heading 05.11);
 - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
 - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.
 2. (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).
(B) For the purposes of headings 41.04 to 41.06, the term “crust” includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
 3. Throughout the Nomenclature the expression “composition leather” means only substances of the kind referred to in heading 41.15.
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Chapter 41

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.					
4101.2000	- Whole hides and skins of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	45%			EPA	pound
4101.5000	- Whole hides and skins, of a weight exceeding 16 kg	45%			EPA	pound
4101.9000	- Other, including butts, bends and bellies	45%			EPA	pound
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.					
4102.1000	- With wool on	45%			EPA	pound
	- Without wool on :					
4102.2100	-- Pickled	45%			EPA	pound
4102.2900	-- Other	45%			EPA	pound
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.					

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Chapter 41

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4103.2000	- Of reptiles	45%			EPA	pound
4103.3000	- Of swine	45%			EPA	pound
4103.90	- Other :					
4103.9010	--- Of goats or kids	45%			EPA	pound
4103.9090	--- Other	45%			EPA	pound
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.					
	- In the wet state (including wet-blue) :					
4104.1100	-- Full grains, unsplit; grain splits	45%			EPA	pound
4104.1900	-- Other	45%			EPA	pound
	- In the dry state (crust) :					
4104.4100	-- Full grains, unsplit; grain splits	45%			EPA	pound
4104.4900	-- Other	45%			EPA	pound
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.					
4105.1000	- In the wet state (including wet-blue)	45%			EPA	pound
4105.3000	- In the dry state (crust)	45%			EPA	pound
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.					
	- Of goats or kids :					
4106.2100	-- In the wet state (including wet-blue)	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4106.2200	-- In the dry state (crust)	45%			EPA	pound
	- Of swine :					
4106.3100	-- In the wet state (including wet-blue)	45%			EPA	pound
4106.3200	-- In the dry state (crust)	45%			EPA	pound
4106.4000	- Of reptiles	45%			EPA	pound
	- Other :					
4106.9100	-- In the wet state (including wet-blue)	45%			EPA	pound
4106.9200	-- In the dry state (crust)	45%			EPA	pound
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.					
	- Whole hides and skins :					
4107.1100	-- Full grains, unsplit	45%			EPA	pound
4107.1200	-- Grain splits	45%			EPA	pound
4107.1900	-- Other	45%			EPA	pound
	- Other, including sides :					
4107.9100	-- Full grains, unsplit	45%			EPA	pound
4107.9200	-- Grain splits	45%			EPA	pound
4107.9900	-- Other	45%			EPA	pound
[41.08]						
[41.09]						
[41.10]						
[41.11]						

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
41.12	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14					
4112.0000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	45%			EPA	pound
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.					
4113.1000	- Of goats or kids	45%			EPA	pound
4113.2000	- Of swine	45%			EPA	pound
4113.3000	- Of reptiles	45%			EPA	pound
4113.9000	- Other	45%			EPA	pound
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.					
4114.1000	- Chamois (including combination chamois) leather	45%			EPA	pound
4114.2000	- Patent leather and patent laminated leather; metallised leather	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.					
4115.1000	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	45%			EPA	pound
4115.2000	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	45%			EPA	pound

Chapter 42

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

Notes.

1. For the purposes of this Chapter, the term “leather” includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.
2. This Chapter does not cover :
 - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
 - (c) Made up articles of netting (heading 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 66.02;
 - (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, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
3. (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover :
 - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
 - (b) Articles of plaiting materials (heading 46.02).

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

_____ give the articles their essential character, the articles are to 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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
42.01	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.					
4201.0000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.					
	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :					
4202.11	-- With outer surface of leather, of composition leather or of patent leather :					
4202.1110	--- Suit-cases, executive-cases, vanity-cases, brief-cases, school satchels, binocular cases, camera cases, musical instrument cases and gun cases	Free			EPA	number
4202.1190	--- Other	Free			EPA	number

**Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4202.12	-- With outer surface of plastics or of textile materials :					
4202.1210	--- Suit-cases, executive-cases, vanity-cases, brief-cases, school satchels, binocular cases, camera cases, musical instrument cases and gun cases	Free			EPA	number
4202.1290	--- Other	Free			EPA	number
4202.19	-- Other :					
4202.1910	--- Suit-cases, executive-cases, vanity-cases, brief-cases, school satchels, binocular cases, camera cases, musical instrument cases and gun cases	Free			EPA	number
4202.1990	--- Other	Free			EPA	number
	- Handbags, whether or not with shoulder strap, including those without handle :					
4202.2100	-- With outer surface of leather or of composition leather	Free			EPA	number
4202.2200	-- With outer surface of sheeting of plastics or of textile materials	Free			EPA	number
4202.2900	-- Other	Free			EPA	number
	- Articles of a kind normally carried in the pocket or in the handbag :					
4202.3100	-- With outer surface of leather, of composition leather	Free			EPA	pound
4202.3200	-- With outer surface of sheeting of plastics or of textile materials	Free			EPA	pound
4202.3900	-- Other	Free			EPA	pound
	- Other :					

**Subject to an excise tax collected upon entry.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4202.91	-- With outer surface of leather or of composition leather :					
4202.9110	--- Travelling bags, shopping bags and toilet bags	Free			EPA	pound
4202.9190	--- Other	Free			EPA	pound
4202.92	-- With outer surface of sheeting of plastics or of textile materials					
4202.9210	--- Travelling bags and toilet bags	Free			EPA	pound
4202.9220	--- Shopping bags	Free			EPA	pound
4202.9230	--- Other	Free			EPA	pound
4202.99	-- Other :					
4202.9910	--- Travelling bags, shopping bags and toilet bags	Free			EPA	pound
4202.9990	--- Other	Free			EPA	pound
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.					
4203.1000	- Articles of apparel	20%			EPA	pound
	- Gloves, mittens and mitts :					
4203.2100	-- Specially designed for use in sports	45%			EPA	pound
4203.2900	-- Other	45%			EPA	pound
4203.3000	- Belts and bandoliers	20%			EPA	pound
4203.4000	- Other clothing accessories	20%			EPA	pound
[42.04]						
42.05	Other articles of leather or of composition leather.					

**Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4205.00	- Other articles of leather or of composition leather :					
4205.0010	--- Articles for technical use, of leather or of composition leather	35%			EPA	pound
4205.0090	--- Other articles of leather or of composition leater	45%			EPA	pound
42.06	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.					
4206.0000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	45%			EPA	pound

**Subject to an excise tax collected upon entry.

Chapter 43
Furskins and artificial fur; manufactures thereof

Notes.

1. Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
 2. This Chapter does not cover :
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
 - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
 - (c) Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
 3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
 4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
 5. Throughout the Nomenclature the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).
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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.					
4301.1000	- Of mink, whole, with or without head, tail or paws	45%			EPA	Pound
4301.3000	- Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	45%			EPA	Pound
4301.6000	- Of fox, whole, with or without head, tail or paws	45%			EPA	Pound
4301.8000	- Other furskins, whole, with or without head, tail or paws	45%			EPA	Pound
4301.9000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	45%			EPA	Pound
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.					
	- Whole skins, with or without head, tail or paws, not assembled :					
4302.1100	-- Of mink	45%			EPA	Pound
4302.1900	-- Other	45%			EPA	Pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4302.2000	- Heads, tails, paws and other pieces or cuttings, not assembled	45%			EPA	Pound
4302.3000	- Whole skins and pieces or cuttings thereof, assembled	45%			EPA	pound
43.03	Articles of apparel, clothing accessories and other articles of furskin.					
4303.1000	- Articles of apparel and clothing accessories	45%			EPA	Pound
4303.9000	- Other	45%			EPA	Pound
4304.00	Artificial fur and articles thereof :					
4304.0010	--- Articles of apparel	35%			EPA	Pound
4304.0090	--- Other	45%			EPA	Pound

Section IX

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

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1. This Chapter does not cover :
 - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
 - (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
 - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
 - (d) Activated charcoal (heading 38.02);
 - (e) Articles of heading 42.02;
 - (f) Goods of Chapter 46;
 - (g) Footwear or parts thereof of Chapter 64;
 - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - (ij) Goods of heading 68.08;
 - (k) Imitation jewellery of heading 71.17;
 - (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (n) Parts of firearms (heading 93.05);
 - (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or
 - (r) Articles of Chapter 97 (for example, works of art).

2. In this Chapter, the expression “densified wood” means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Notes.

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

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.					
4401.1000	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms					
	- Wood in chips or particles :					
4401.2100	-- Coniferous	30%			EPA	100 pound
4401.2200	-- Non-coniferous	30%			EPA	100 pound
	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :					
4401.3100	-- Wood pellets	30%			EPA	100 pound
4401.3900	-- Other	30%			EPA	100 pound
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.					
4402.1000	- Of bamboo	40%			EPA	100 pound
4402.9000	- Other	40%			EPA	100 pound
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.					
4403.10	- Treated with paint, stains, creosote or other preservatives :					
4403.1010	--- Piles	10%			EPA	pound
4403.1090	--- Other	30%			EPA	pound
4403.20	- Other, coniferous :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4403.2010	--- Piles	10%			EPA	pound
4403.2090	--- Other	30%			EPA	pound
	- Other, of tropical wood :					
4403.4100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	30%			EPA	pound
4403.4900	-- Other	30%			EPA	pound
	- Other :					
4403.9100	-- Of oak (<i>Quercus spp.</i>)	30%			EPA	pound
4403.9200	-- Of beech (<i>Fagus spp.</i>)	30%			EPA	pound
4403.9900	-- Other	30%			EPA	pound
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.					
4404.10	- Coniferous :					
4404.1010	--- Piles	10%			EPA	pound
4404.1090	--- Other	30%			EPA	pound
4404.2000	- Non-coniferous :					
4404.2010	--- Piles	10%			EPA	pound
4404.2090	--- Other	30%			EPA	pound
44.05	Wood wool; wood flour.					
4405.0000	Wood wool; wood flour	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
44.06	Railway or tramway sleepers (cross-ties) of wood.					
4406.1000	- Not impregnated	30%			EPA	pound
4406.9000	- Other	30%			EPA	pound
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm (0.24 inches).					
4407.1000	- Coniferous	Free			EPA	pound
	- Of tropical wood :					
4407.2100	-- Mahogany (<i>Swietenia spp.</i>)	Free			EPA	pound
4407.2200	-- Virola, Imbuia and Balsa	Free			EPA	pound
4407.2500	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free			EPA	pound
4407.2600	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	Free			EPA	pound
4407.2700	-- Sapelli	Free			EPA	pound
4407.2800	-- Iroko	Free			EPA	pound
4407.2900	-- Other	Free			EPA	pound
	- Other :					
4407.9100	-- Of oak (<i>Quercus spp.</i>)	Free			EPA	pound
4407.9200	-- Of beech (<i>Fagus spp.</i>)	Free			EPA	pound
4407.9300	-- Of maple (<i>Acer spp.</i>)	Free			EPA	pound
4407.9400	-- Of cherry (<i>Prunus spp.</i>)	Free			EPA	pound
4407.9500	-- Of ash (<i>Fraxinus spp.</i>)	Free			EPA	pound
4407.9900	-- Other	Free			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm (0.24 inches).					
4408.1000	- Coniferous	25%			EPA	pound
	- Of tropical wood :					
4408.3100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	25%			EPA	pound
4408.3900	-- Other	25%			EPA	pound
4408.9000	- Other	25%			EPA	pound
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.					
4409.10	- Coniferous :					
4409.1010	--- Strips and friezes for parquet flooring, not assembled.	25%			EPA	pound
4409.1020	--- Moulded or rounded wood (mouldings)	25%			EPA	pound
4409.1090	--- Other	Free			EPA	pound
	-Non-coniferous :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4409.21	-- Of bamboo					
4409.2110	--- Strips and friezes for parquet flooring, not assembled	25%			EPA	pound
4409.2120	--- Moulded or rounded wood (Mouldings)	25%			EPA	pound
4409.2190	--- Other	Free			EPA	pound
4409.2200	-- Of tropical wood	25%			EPA	pound
4409.29	-- Other :					
4409.2910	--- Strips and friezes for parquet flooring, not assembled	25%			EPA	pound
4409.2920	--- Moulded or rounded wood (mouldings)	25%			EPA	pound
4409.2990	--- Other	Free			EPA	pound
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.					
	- Of wood :					
4410.1100	-- Particle board	5%			EPA	pound
4410.1200	-- Oriented strand board (OSB)	5%			EPA	pound
4410.1900	-- Other	5%			EPA	pound
4410.9000	- Other	5%			EPA	pound
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.					
	- Medium density fibreboard (MDF) :					
4411.1200	-- Of a thickness not exceeding 5 mm	5%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4411.1300	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	5%			EPA	pound
4411.1400	-- Of a thickness exceeding 9 mm	5%			EPA	pound
	- Other :					
4411.9200	-- Of a density exceeding 0.8 g/cm ³	5%			EPA	pound
4411.9300	-- Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	5%			EPA	pound
4411.9400	-- Of a density not exceeding 0.5 g/cm ³	5%			EPA	pound
44.12	Plywood, veneered panels and similar laminated wood.					
4412.1000	- Of bamboo	Free			EPA	cubic feet
	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :					
4412.3100	-- With at least one outer ply of tropical wood	Free			EPA	cubic feet
4412.3200	-- Other, with at least one outer ply of non-coniferous wood	Free			EPA	cubic feet
4412.3900	-- Other	Free			EPA	cubic feet
	- Other :					
4412.9400	-- Blockboard, laminboard and battenboard	Free			EPA	cubic feet
4412.99	-- Other :					
4412.9910	--- Veneered panels and similar laminated wood not containing particle board	Free			EPA	cubic feet
4412.9990	---- Other	Free			EPA	cubic feet
44.13	Densified wood, in blocks, plates, strips or profile shapes.					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4413.0000	- Densified wood, in blocks, plates, strips or profile shapes.	45%			EPA	pound
44.14	Wooden frames for paintings, photographs, mirrors or similar objects.					
4414.0000	- Wooden frames for paintings, photographs, mirrors or similar objects	45%			EPA	pound
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.					
4415.1000	- Cases, boxes, crates, drums and similar packings; cable-drums	45%			EPA	number
4415.2000	- Pallets, box pallets and other load boards; pallet collars	45%			EPA	number
44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.					
4416.0000	- Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	45%			EPA	pound
44.17	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.					
4417.0000	- Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	45%			EPA	pound
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4418.10	- Windows, French-windows and their frames					
4418.1010	--- Double glazed and or vacuum sealed	25%			EPA	pound
4418.1090	--- Other	25%			EPA	pound
4418.2000	- Doors and their frames and thresholds	Free			EPA	pound
4418.4000	- Shuttering for concrete constructional work	25%			EPA	pound
4418.5000	- Shingles and shakes	Free			EPA	1,000 linear inches
4418.6000	- Posts and beams	25%			EPA	pound
	- Assembled flooring panels :					
4418.7300	-- Of bamboo or with at least the top layer (wear layer) of bamboo	25%			EPA	pound
4418.7400	-- Other, for mosaic floors	25%			EPA	pound
4418.7500	-- Other, multilayer	25%			EPA	pound
4418.7900	-- Other	25%			EPA	pound
	- Other :					
4418.9100	-- Of bamboo	25%			EPA	pound
4418.99	-- Other					
4418.9910	--- Roof trusses	45%			EPA	pound
4418.9920	--- Hurricane Shutters	5%			EPA	pound
4418.9990	-- Other	5%			EPA	pound
44.19	Tableware and kitchenware, of wood.					
	- Of bamboo :					
4419.1100	-- Bread boards, chopping boards and similar boards	45%			EPA	pound
4419.1200	-- Chopsticks	45%			EPA	pound
4419.1900	-- Other	45%			EPA	pound
4419.9000	- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.					
4420.1000	- Statuettes and other ornaments, of wood	45%			EPA	pound
4420.9000	- Other	45%			EPA	pound
44.21	Other articles of wood.					
4421.1000	- Clothes hangers	35%			EPA	pound
	- Other :					
4421.9100	-- Of bamboo	30%			EPA	pound
4421.99	-- Other :					
4421.9910	--- Masts, spars, rudders, oars and paddles for boats	30%			EPA	pound
4421.9920	--- Bobbins	25%			EPA	pound
4421.9990	-- Other	30%			EPA	pound

Chapter 45
Cork and articles of cork

Notes.

1. This Chapter does not cover :
 - (a) Footwear or parts of footwear of Chapter 64;
 - (b) Headgear or parts of headgear of Chapter 65; or
 - (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.					
4501.1000	- Natural cork, raw or simply prepared	45%			EPA	100 pound
4501.9000	- Other	45%			EPA	100 pound
45.02	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).					
4502.0000	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)	45%			EPA	100 pound
45.03	Articles of natural cork.					
4503.1000	- Corks and stoppers	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4503.9000	- Other	45%			EPA	pound
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.					
4504.1000	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	45%			EPA	pound
4504.9000	- Other	45%			EPA	pound

Chapter 46
Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Notes.

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

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).					
	- Mats, matting and screens of vegetable materials :					
4601.2100	-- Of bamboo	45%			EPA	Pound
4601.2200	-- Of rattan	45%			EPA	Pound
4601.29	-- Other :					
4601.2910	--- Of straw	45%		300%	EPA	Pound
4601.2990	--- Other	45%			EPA	Pound
	- Other :					
4601.9200	-- Of bamboo	45%			EPA	Pound
4601.9300	-- Of rattan	45%			EPA	Pound
4601.94	-- Of other vegetable materials :					
4601.9410	--- Plats and similar plating materials of straw	45%		300%	EPA	Pound
4601.9490	--- Other	45%			EPA	Pound
4601.9900	-- Other	45%			EPA	Pound
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up					

	from goods of heading 46.01; articles of loofah.					
TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT	
		General Rate	Maximum Variable Rate	Applicable Preferential Rate		
	- Of vegetable materials :					
4602.1100	-- Of bamboo	45%			pound	
4602.1200	-- Of rattan	45%			pound	
4602.19	-- Other :					
4602.1910	--- Of straw	45%	300%		pound	
4602.1990	--- Other	45%			pound	
4602.9000	- Other	45%			pound	

Section X

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

Chapter 47

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

Notes.

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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
47.01	Mechanical wood pulp.					
4701.0000	Mechanical wood pulp	45%			EPA	100 pound
47.02	Chemical wood pulp, dissolving grades.					
4702.0000	Chemical wood pulp, dissolving grades	45%			EPA	100 pound
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.					
	- Unbleached :					
4703.1100	-- Coniferous	45%			EPA	100 pound
4703.1900	-- Non-coniferous	45%			EPA	100 pound
	- Semi-bleached or bleached :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4703.2100	-- Coniferous	45%			EPA	100 pound
4703.2900	-- Non-coniferous	45%			EPA	100 pound
47.04	Chemical wood pulp, sulphite, other than dissolving grades.					
	- Unbleached :					
4704.1100	-- Coniferous	45%			EPA	100 pound
4704.1900	-- Non-coniferous	45%			EPA	100 pound
	- Semi-bleached or bleached :					
4704.2100	-- Coniferous	45%			EPA	100 pound
4704.2900	-- Non-coniferous	45%			EPA	100 pound
47.05	Wood pulp obtained by a combination of mechanical and chemical pulping processes.					
4705.0000	Wood pulp obtained by a combination of mechanical and chemical pulping processes	45%			EPA	100 pound
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.					
4706.1000	- Cotton linters pulp	45%			EPA	100 pound
4706.2000	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	45%			EPA	100 pound
4706.3000	- Other, of bamboo	45%			EPA	100 pound
	- Other :					
4706.9100	-- Mechanical	45%			EPA	100 pound
4706.9200	-- Chemical	45%			EPA	100 pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4706.9300	-- Obtained by a combination of mechanical and chemical processes	45%			EPA	100 pound
47.07	Recovered (waste and scrap) paper or paperboard.					
4707.1000	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	45%			EPA	100 pound
4707.2000	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	45%			EPA	100 pound
4707.3000	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	45%			EPA	100 pound
4707.9000	- Other, including unsorted waste and scrap	45%			EPA	100 pound

Chapter 48
Paper and paperboard; articles of paper pulp, of paper or of paperboard

Notes.

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).
2. This Chapter does not cover :
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (ij) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - (o) Articles of heading 92.09;
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).
3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m², and apply only to paper : (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.
5. For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria :

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

- (a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and
 1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
- (b) containing more than 8 % ash, and
 1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
- (c) containing more than 3 % ash and having a brightness of 60 % or more; or
- (d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 kPa·m²/g; or
- (e) containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa·m²/g.

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

- (a) coloured throughout the mass; or
- (b) having a brightness of 60 % or more, and
 1. a caliper of 225 micrometres (microns) or less, or
 2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3 %; or
- (c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content of more than 8 %.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

6. In this Chapter “kraft paper and paperboard” means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
8. Headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :
 - (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15cm in the unfolded state.
9. For the purposes of heading 48.14, the expression “wallpaper and similar wall coverings” applies only to :
 - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration :
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallelstrands 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 incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

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

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

2. For the purposes of subheadings 4804.21 and 4804.29, “sack kraft paper” means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:
 - (a) Having a Mullen burst index of not less than 3.7 kPa·m²/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.
 - (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

Weight g/m ²	Minimum tear mN	Minimum tensile kN/m
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	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, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50 % relative humidity, at 23 °C.
4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50 % relative humidity, at 23 °C.
5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m²/g.
6. For the purposes of subheading 4805.30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa·m²/g.
7. For the purposes of subheading 4810.22, “light-weight coated paper” means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
48.01	Newsprint, in rolls or sheets.					
4801.00	- Newsprint, in rolls or sheets :					
4801.0010	--- For newspaper production	5%			EPA	pound
4801.0090	--- Other	5%			EPA	pound
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.					
4802.1000	- Hand-made paper and paperboard	45%			EPA	pound
4802.2000	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	45%			EPA	pound
4802.4000	- Wallpaper base	45%			EPA	pound
	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :					
4802.5400	-- Weighing less than 40 g/m ²	20%			EPA	pound
4802.5500	-- Weighing 40 g/m ² or more but not more than 150 g/m ² in rolls	20%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4802.5600	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	5%			EPA	pound
4802.5700	-- Other, weighing 40 g/m ² or more but not more than 150 g/m ²	20%			EPA	pound
4802.5800	-- Weighing more than 150 g/m ²	20%			EPA	pound
	- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi- mechanical process :					
4802.6100	-- In rolls	20%			EPA	pound
4802.6200	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	5%			EPA	pound
4802.6900	-- Other	20%			EPA	pound
48.03	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4803.0000	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	45%			EPA	pound
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.					
	- Kraftliner :					
4804.1100	-- Unbleached	45%			EPA	pound
4804.1900	-- Other	45%			EPA	pound
	- Sack kraft paper :					
4804.2100	-- Unbleached	45%			EPA	pound
4804.2900	-- Other	45%			EPA	pound
	- Other kraft paper and paperboard weighing 150 g/m ² (4.42 ounces per square yard) or less :					
4804.3100	-- Unbleached	45%			EPA	pound
4804.3900	-- Other	45%			EPA	pound
	- Other kraft paper and paperboard weighing more than 150 g/m ² (4.42 ounces per square yard) but less than 225 g/m ² (6.64 ounces per square yard) :					
4804.4100	-- Unbleached	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4804.4200	-- 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	45%			EPA	pound
4804.4900	-- Other	45%			EPA	pound
	- Other kraft paper and paperboard weighing 225 g/m ² (6.64 ounces per square yard) or more :					
4804.5100	-- Unbleached	45%			EPA	pound
4804.5200	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	45%			EPA	pound
4804.5900	-- Other	45%			EPA	pound
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.					
	- Fluting paper :					
4805.1100	-- Semi-chemical fluting paper	45%			EPA	pound
4805.1200	-- Straw fluting paper	45%			EPA	pound
4805.1900	-- Other	45%			EPA	pound
	- Testliner (recycled liner board) :					
4805.2400	-- Weighing 150 g/m ² or less	45%			EPA	pound
4805.2500	-- Weighing more than 150 g/m ²	45%			EPA	pound
4805.3000	- Sulphite wrapping paper	45%			EPA	pound
4805.4000	- Filter paper and paperboard	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4805.5000	- Felt paper and paperboard	45%			EPA	pound
	- Other :					
4805.9100	-- Weighing 150 g/m ² or less	45%			EPA	pound
4805.9200	-- Weighing more than 150 g/m ² but less than 225 g/m ²	45%			EPA	pound
4805.9300	-- Weighing 225 g/m ² or more	45%			EPA	pound
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.					
4806.1000	- Vegetable parchment	45%			EPA	pound
4806.2000	- Greaseproof papers	45%			EPA	pound
4806.3000	- Tracing papers	45%			EPA	pound
4806.4000	- Glassine and other glazed transparent or translucent papers	45%			EPA	pound
48.07	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.					
4807.0000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.					
4808.1000	- Corrugated paper and paperboard, whether or not perforated	45%			EPA	pound
4808.4000	- Kraft paper, creped or crinkled, whether or not embossed or perforated	45%			EPA	pound
4808.9000	- Other	45%			EPA	pound
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.					
4809.2000	- Self-copy paper	45%			EPA	pound
4809.9000	- Other	45%			EPA	pound
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.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :					
4810.1300	-- In rolls	20%			EPA	pound
4810.1400	-- In sheet with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	20%			EPA	pound
4810.1900	-- Other	20%			EPA	pound
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :					
4810.2200	-- Light-weight coated paper	20%			EPA	pound
4810.2900	-- Other	20%			EPA	pound
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :					
4810.3100	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² (4.42 ounces per square yard) or less	20%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4810.3200	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² (4.42 ounces per square yard)	20%			EPA	pound
4810.3900	-- Other	20%			EPA	pound
	- Other paper and paperboard :					
4810.9200	-- Multi-ply	45%			EPA	pound
4810.9900	-- Other	5%			EPA	pound
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.					
4811.1000	- Tarred, bituminised or asphalted paper and paperboard	45%			EPA	pound
	- Gummed or adhesive paper and paperboard :					
4811.4100	-- Self-adhesive	45%			EPA	pound
4811.4900	-- Other	45%			EPA	pound
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :					
4811.5100	-- Bleached, weighing more than 150 g/m ² (4.42 ounces per square yard)	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4811.5900	-- Other	45%			EPA	pound
4811.6000	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	45%			EPA	pound
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres :					
4811.9010	--- Wrapping paper printed or marked to indicate intended use for wrapping fruit, vegetables or bread	5%			EPA	pound
4811.9090	--- Other	45%			EPA	pound
48.12	Filter blocks, slabs and plates, of paper pulp.					
4812.0000	Filter blocks, slabs and plates, of paper pulp	45%			EPA	pound
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.					
4813.1000	- In the form of booklets or tubes	45%			EPA	pound
4813.2000	- In rolls of a width not exceeding 5 cm (1.97 inches inches)	45%			EPA	pound
4813.9000	- Other	45%			EPA	pound
48.14	Wallpaper and similar wall coverings; window transparencies of paper.					
4814.2000	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	45%			EPA	pound
4814.90	- Other :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4814.9010	--- Ingrain paper	45%			EPA	pound
4814.9090	--- Other	45%			EPA	pound
[48.15]						
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.					
4816.20	- Self-copy paper :					
4816.2010	--- In rolls of a width of <= 36 cm or in rectangular or square sheets	45%			EPA	pound
4816.2090	--- Other	45%			EPA	pound
4816.9000	- Other	45%			EPA	pound
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.					
4817.1000	- Envelopes	25%				pound
4817.2000	- Letter cards, plain postcards and correspondence cards	40%				pound
4817.3000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	40%				pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.					
4818.1000	- Toilet paper	25%			EPA	pound
4818.2000	- Handkerchiefs, cleansing or facial tissues and towels	45%			EPA	pound
4818.3000	- Tablecloths and serviettes	45%			EPA	pound
4818.5000	- Articles of apparel and clothing accessories	20%			EPA	pound
4818.90	- Other :					
4818.9010	--- Bed Pads	Free			EPA	pound
4818.9090	--- Other	45%			EPA	pound
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.					
4819.1000	- Cartons, boxes and cases, of corrugated paper or paperboard	45%			EPA	pound
4819.2000	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4819.30	- Sacks and bags, having a base of a width of 40 cm (15.7 inches) or more :					
4819.3010	--- Paper bags printed or marked to indicate use for wrapping fruit, vegetables or bread	5%			EPA	pound
4819.3090	--- Other	45%			EPA	pound
4819.40	- Other sacks and bags, including cones :					
4819.4010	--- Paper bags printed or marked to indicate use for wrapping fruit, vegetables or bread	5%			EPA	pound
4819.4090	--- Other	45%			EPA	pound
4819.50	- Other packing containers, including record sleeves :					
4819.5010	--- Gramophone record sleeves printed with scenes representing The Bahamas	25%			EPA	pound
4819.5090	--- Other	45%			EPA	pound
4819.6000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	45%			EPA	pound
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; apoundums for samples or for collections and book covers, of paper or paperboard.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4820.1000	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	45%			EPA	pound
4820.2000	- Exercise books	Free			EPA	pound
4820.3000	- Binders (other than book covers), folders and file covers	45%			EPA	pound
4820.4000	- Manifold business forms and interleaved carbon sets	45%			EPA	pound
4820.5000	- Albums for samples or for collections	45%			EPA	pound
4820.9000	- Other	60%			EPA	pound
48.21	Paper or paperboard labels of all kinds, whether or not printed.					
4821.1000	- Printed	45%			EPA	pound
4821.9000	- Other	45%			EPA	pound
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).					
4822.1000	- Of a kind used for winding textile yarn	5%			EPA	pound
4822.9000	- Other	45%			EPA	pound
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.					
4823.2000	- Filter paper and paperboard	45%			EPA	pound
4823.4000	- Rolls, sheets and dials, printed for self-recording apparatus	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Trays, dishes, plates, cups and the like, of paper or paperboard :					
4823.6100	-- Of bamboo	45%			EPA	pound
4823.69	-- Other :					
4823.6910	--- Biodegradable trays, dishes, plates, cups and the like of paper or paperboard	5%			EPA	pound
4823.6920	--- Compostable trays, dishes, plates, cups and the like of paper or paperboard	5%			EPA	pound
4823.6990	--- Other	45%			EPA	pound
4823.70	Moulded or pressed articles of paperpulp.					
4823.7000	- Moulded or pressed articles of paper pulp	45%			EPA	pound
4823.9000	- Other	45%			EPA	pound

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.

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Chapter 49

TARIFF CODE Heading/ Subheading	ARTICLEDESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.					
4901.1000	- In single sheets, whether or not folded - Other :	30%		300%	EPA	pound
4901.9100	-- Dictionaries and encyclopaedias, and serial instalments thereof -- Other :	Free			EPA	pound
4901.9910	--- Books and booklets	Free		300%	EPA	pound
4901.9990	--- Other	30%		300%	EPA	pound
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.					
4902.1000	- Appearing at least four times a week	5%			EPA	pound
4902.9000	- Other	5%			EPA	pound
49.03	Children's picture, drawing or colouring books.					
4903.0000	Children's picture, drawing or colouring books	Free			EPA	pound
49.04	Music, printed or in manuscript, whether or not bound or illustrated.					
4904.0000	Music, printed or in manuscript, whether or not bound or illustrated	Free			EPA	pound
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.					
4905.1000	- Globes - Other :	Free			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLEDESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4905.9100	-- In book form	Free			EPA	pound
4905.9900	-- Other	Free			EPA	pound
49.06	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.					
4906.0000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	5%			EPA	pound
49.07	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.					
4907.00	- Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title :					

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TARIFF CODE Heading/ Subheading	ARTICLEDESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4907.0010	--- Stamps	5%			EPA	pound
4907.0020	--- Bank-notes	5%			EPA	pound
4907.0090	--- Other	45%			EPA	pound
49.08	Transfers (decalcomanias).					
4908.1000	- Transfers (decalcomanias), vitrifiable	45%			EPA	pound
4908.9000	- Other	45%			EPA	pound
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	- Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings :					
4909.0010	--- Postcards representing persons, scenes or products of The Bahamas	25%			EPA	pound
4909.0090	--- Other	45%			EPA	pound
49.10	Calendars of any kind, printed, including calendar blocks.					
4910.00	- Calendars of any kind, printed, including calendar blocks :					
4910.0010	--- Wall calendars	60%			EPA	pound
4910.0090	--- Other	60%			EPA	pound
49.11	Other printed matter, including printed pictures and photographs.					

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TARIFF CODE Heading/ Subheading	ARTICLEDESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4911.10	- Trade advertising material, commercial catalogues and the like :					
4911.1010	--- Advertising posters	40%		300%	EPA	pound
4911.1020	--- Commercial catalogues	40%			EPA	pound
4911.1090	--- Other	40%			EPA	pound
	- Other :					
4911.91	-- Pictures, designs and photographs					
4911.9110	--- Printed pictures representing persons, scenes or products of The Bahamas	25%			EPA	pound
4911.9120	--- Photographs	Free			EPA	pound
4911.9190	--- Other	45%			EPA	pound
4911.99	-- Other :					
4911.9910	--- Hotel registration forms	60%		300%	EPA	pound
4911.9920	--- Bank deposit and withdrawal forms	60%		300%	EPA	pound
4911.9930	--- Visual teaching aids	Free			EPA	pound
4911.9940	--- Other printed matter of no commercial purpose	Free			EPA	pound
4911.9990	--- Other	60%			EPA	pound

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;
 - (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
 - (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
 - (l) Articles of textile materials of heading 42.01 or 42.02;
 - (m) Products or articles of Chapter 48 (for example, cellulose wadding);
 - (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - (o) Hair-nets or other headgear or parts thereof of Chapter 65;
 - (p) Goods of Chapter 67;
 - (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
 - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
 - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);

- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or
 - (v) Articles of Chapter 97.
2. (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

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

- (B) For the purposes of the above rule :
 - (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
 - (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
 - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
 - (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in 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; or
 - (ii) 125 g in other cases;
 - (b) In balls, hanks or skeins of a weight not exceeding :
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;
 - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.
- (B) Exceptions :
- (a) Single yarn of any textile material, except :
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (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 polyester..... | 53 cN/tex |
| Single, multiple (folded) or cabled yarn of viscose rayon | 27 cN/tex. |
7. For the purposes of this Section, the expression “made up” means :
- (a) Cut otherwise than into squares or rectangles;
 - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
 - (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;

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

Subheading Notes.

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

(a) **Unbleached yarn**

Yarn which :

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

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

(b) **Bleached yarn**

Yarn which :

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

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

Yarn which :

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

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

(d) **Unbleached woven fabric**

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

(e) **Bleached woven fabric**

Woven fabric which :

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

(f) **Dyed woven fabric**

Woven fabric which :

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

(g) **Woven fabric of yarns of different colours**

Woven fabric (other than printed woven fabric) which :

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

(In all cases, the yarn used in 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 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.
-

Chapter 50
Silk

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
50.01	Silk-worm cocoons suitable for reeling.					
5001.0000	Silk-worm cocoons suitable for reeling	45%			EPA	Pound
50.02	Raw silk (not thrown).					
5002.0000	Raw silk (not thrown)	45%			EPA	Pound
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).					
5003.0000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	45%			EPA	pound
50.04	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.					
5004.0000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	45%			EPA	pound
50.05	Yarn spun from silk waste, not put up for retail sale.					
5005.0000	Yarn spun from silk waste, not put up for retail sale	45%			EPA	pound
50.06	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.					
5006.0000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	45%			EPA	pound
50.07	Woven fabrics of silk or of silk waste.					
5007.1000	- Fabrics of noil silk	30%			EPA	square yard

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5007.2000	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	30%			EPA	square yard
5007.9000	- Other fabrics	30%			EPA	square yard

Chapter 51
Wool, fine or coarse animal hair; horsehair yarn and woven fabric

Notes.

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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
51.01	Wool, not carded or combed.					
	- Greasy, including fleece-washed wool :					
5101.1100	-- Shorn wool	45%			EPA	pound
5101.1900	-- Other	45%			EPA	pound
	- Degreased, not carbonised :					
5101.2100	-- Shorn wool	45%			EPA	pound
5101.2900	-- Other	45%			EPA	pound
5101.3000	- Carbonised	45%			EPA	pound
51.02	Fine or coarse animal hair, not carded or combed.					
	- Fine animal hair :					
5102.1100	-- Of Kashmir (cashmere) goats	45%			EPA	pound
5102.1900	-- Other	45%			EPA	pound
5102.2000	- Coarse animal hair	45%			EPA	pound

Section XI
Chapter 51

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.					
5103.1000	- Noils of wool or of fine animal hair	45%			EPA	pound
5103.2000	- Other waste of wool or of fine animal hair	45%			EPA	pound
5103.3000	- Waste of coarse animal hair	45%			EPA	pound
51.04	Garnetted stock of wool or of fine or coarse animal hair.					
5104.0000	Garnetted stock of wool or of fine or coarse animal hair	45%			EPA	pound
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).					
5105.1000	- Carded wool	45%			EPA	pound
	- Wool tops and other combed wool :					
5105.2100	-- Combed wool in fragments	45%			EPA	pound
5105.2900	-- Other	45%			EPA	pound
	- Fine animal hair, carded or combed :					
5105.3100	-- Of Kashmir (cashmere) goats	45%			EPA	pound
5105.3900	-- Other	45%			EPA	pound
5105.4000	- Coarse animal hair, carded or combed	45%			EPA	pound
51.06	Yarn of carded wool, not put up for retail sale.					
5106.1000	- Containing 85 % or more by weight of wool	45%			EPA	pound
5106.2000	- Containing less than 85 % by weight of wool	45%			EPA	pound
51.07	Yarn of combed wool, not put up for retail sale.					
5107.1000	- Containing 85 % or more by weight of wool	45%			EPA	pound

Section XI
Chapter 51

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5107.2000	- Containing less than 85 % by weight of wool	45%			EPA	pound
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.					
5108.1000	- Carded	45%			EPA	pound
5108.2000	- Combed	45%			EPA	pound
51.09	Yarn of wool or of fine animal hair, put up for retail sale.					
5109.1000	- Containing 85 % or more by weight of wool or of fine animal hair	45%			EPA	pound
5109.9000	- Other	45%			EPA	pound
51.10	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.					
5110.0000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	45%			EPA	pound
51.11	Woven fabrics of carded wool or of carded fine animal hair.					
	- Containing 85 % or more by weight of wool or of fine animal hair :					
5111.1100	-- Of a weight not exceeding 300 g/m ² (8.85 ounces per square yard)	30%			EPA	square yard
5111.1900	-- Other	30%			EPA	square yard
5111.2000	- Other, mixed mainly or solely with man-made filaments	30%			EPA	square yard
5111.3000	- Other, mixed mainly or solely with man-made staple fibres	30%			EPA	square yard
5111.9000	- Other	30%			EPA	square yard
51.12	Woven fabrics of combed wool or of combed fine animal hair.					

Section XI
Chapter 51

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Containing 85 % or more by weight of wool or of fine animal hair :					
5112.1100	-- Of a weight not exceeding 200 g/m ² (5.9 ounces per square yard)	30%			EPA	square yard
5112.1900	-- Other	30%			EPA	square yard
5112.2000	- Other, mixed mainly or solely with man-made filaments	30%			EPA	square yard
5112.3000	- Other, mixed mainly or solely with man-made staple fibres	30%			EPA	square yard
5112.9000	- Other	30%			EPA	square yard
51.13	Woven fabrics of coarse animal hair or of horsehair.					
5113.0000	Woven fabrics of coarse animal hair or of horsehair	30%			EPA	square yard

Chapter 52
Cotton

Subheading Notes.

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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
52.01	Cotton, not carded or combed.					
5201.0000	Cotton, not carded or combed	45%			EPA	pound
52.02	Cotton waste (including yarn waste and garnetted stock).					
5202.1000	- Yarn waste (including thread waste) - Other :	45%			EPA	pound
5202.9100	-- Garnetted stock	45%			EPA	pound
5202.9900	-- Other	45%			EPA	pound
52.03	Cotton, carded or combed.					
5203.0000	Cotton, carded or combed	45%			EPA	pound
52.04	Cotton sewing thread, whether or not put up for retail sale.					
	- Not put up for retail sale :					
5204.1100	-- Containing 85 % or more by weight of cotton	10%			EPA	pound
5204.1900	-- Other	10%			EPA	pound
5204.2000	- Put up for retail sale	10%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
52.05	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.					
	- Single yarn, of uncombed fibres :					
5205.1100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	45%			EPA	pound
5205.1200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	45%			EPA	pound
5205.1300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	45%			EPA	pound
5205.1400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	45%			EPA	pound
5205.1500	-- Measuring less than 125 decitex (exceeding 80 metric number)	45%			EPA	pound
	- Single yarn, of combed fibres :					
5205.2100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	45%			EPA	pound
5205.2200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5205.2300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	45%			EPA	pound
5205.2400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	45%			EPA	pound
5205.2600	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	45%			EPA	pound
5205.2700	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	45%			EPA	pound
5205.2800	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	45%			EPA	pound
	- Multiple (folded) or cabled yarn, of uncombed fibres :					
5205.3100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	45%			EPA	pound
5205.3200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5205.3300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	45%			EPA	pound
5205.3400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	45%			EPA	pound
5205.3500	-- Measuring per single yarn less than 125 decitex exceeding 80 metric number per single yarn)	45%			EPA	pound
	- Multiple (folded) or cabled yarn, of combed fibres :					
5205.4100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	45%			EPA	pound
5205.4200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	45%			EPA	pound
5205.4300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5205.4400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	45%			EPA	pound
5205.4600	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	45%			EPA	pound
5205.4700	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	45%			EPA	pound
5205.4800	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	45%			EPA	pound
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.					
	- Single yarn, of uncombed fibres :					
5206.1100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	45%			EPA	pound
5206.1200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5206.1300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	45%			EPA	pound
5206.1400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	45%			EPA	pound
5206.1500	-- Measuring less than 125 decitex (exceeding 80 metric number)	45%			EPA	pound
	- Single yarn, of combed fibres :					
5206.2100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	45%			EPA	pound
5206.2200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	45%			EPA	pound
5206.2300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	45%			EPA	pound
5206.2400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	45%			EPA	pound
5206.2500	-- Measuring less than 125 decitex (exceeding 80 metric number)	45%			EPA	pound
	- Multiple (folded) or cabled yarn, of uncombed fibres :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5206.3100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	45%			EPA	pound
5206.3200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	45%			EPA	pound
5206.3300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	45%			EPA	pound
5206.3400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	45%			EPA	pound
5206.3500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	45%			EPA	pound
	- Multiple (folded) or cabled yarn, of combed fibres :					
5206.4100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5206.4200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	45%			EPA	pound
5206.4300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	45%			EPA	pound
5206.4400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	45%			EPA	pound
5206.4500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	45%			EPA	pound
52.07	Cotton yarn (other than sewing thread) put up for retail sale.					
5207.1000	- Containing 85 % or more by weight of cotton	45%			EPA	pound
5207.9000	- Other	45%			EPA	pound
52.08	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m² (5.9 ounces per square yard).					
	- Unbleached :					
5208.1100	-- Plain weave, weighing not more than 100 g/m ² (2.95 ounces per square yard)	30%			EPA	square yard

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5208.1200	-- Plain weave, weighing more than 100 g/m ² (2.95 ounces per square yard)	30%			EPA	square yard
5208.1300	-- 3-thread or 4-thread twill, including cross twill	30%			EPA	square yard
5208.1900	-- Other fabrics	30%			EPA	square yard
	- Bleached :					
5208.2100	-- Plain weave, weighing not more than 100 g/m ² (2.95 ounces per square yard)	30%			EPA	square yard
5208.2200	-- Plain weave, weighing more than 100 g/m ² (2.95 ounces per square yard)	30%			EPA	square yard
5208.2300	-- 3-thread or 4-thread twill, including cross twill	30%			EPA	square yard
5208.2900	-- Other fabrics	30%			EPA	square yard
	- Dyed :					
5208.3100	-- Plain weave, weighing not more than 100 g/m ² (2.95 ounces per square yard)	30%			EPA	square yard
5208.3200	-- Plain weave, weighing more than 100 g/m ² (2.95 ounces per square yard)	30%			EPA	square yard
5208.3300	-- 3-thread or 4-thread twill, including cross twill	30%			EPA	square yard
5208.3900	-- Other fabrics	30%			EPA	square yard
	- Of yarns of different colours :					
5208.4100	-- Plain weave, weighing not more than 100 g/m ² (2.95 ounces per square yard)	30%			EPA	square yard
5208.4200	-- Plain weave, weighing more than 100 g/m ² (2.95 ounces per square yard)	30%			EPA	square yard

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5208.4300	-- 3-thread or 4-thread twill, including cross twill	30%			EPA	square yard
5208.4900	-- Other fabrics	30%			EPA	square yard
	- Printed :					
5208.5100	-- Plain weave, weighing not more than 100 g/m ² (2.95 ounces per square yard)	30%			EPA	square yard
5208.5200	-- Plain weave, weighing more than 100 g/m ² (2.95 ounces per square yard)	30%			EPA	square yard
5208.5900	-- Other fabrics	30%			EPA	square yard
52.09	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m² (5.9 ounces per square yard).					
	- Unbleached :					
5209.1100	-- Plain weave	30%			EPA	square yard
5209.1200	-- 3-thread or 4-thread twill, including cross twill	30%			EPA	square yard
5209.1900	-- Other fabrics	30%			EPA	square yard
	- Bleached :					
5209.2100	-- Plain weave	30%			EPA	square yard
5209.2200	-- 3-thread or 4-thread twill, including cross twill	30%			EPA	square yard
5209.2900	-- Other fabrics	30%			EPA	square yard
	- Dyed :					
5209.3100	-- Plain weave	30%			EPA	square yard
5209.3200	-- 3-thread or 4-thread twill, including cross twill	30%			EPA	square yard
5209.3900	-- Other fabrics	30%			EPA	square yard

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Of yarns of different colours :					
5209.4100	-- Plain weave	30%			EPA	square yard
5209.4200	-- Denim	30%			EPA	square yard
5209.4300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	30%			EPA	square yard
5209.4900	-- Other fabrics	30%			EPA	square yard
	- Printed :					
5209.5100	-- Plain weave	30%			EPA	square yard
5209.5200	-- 3-thread or 4-thread twill, including cross twill	30%			EPA	square yard
5209.5900	-- Other fabrics	30%			EPA	square yard
52.10	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m² (5.9 ounces per square yard).					
	- Unbleached :					
5210.1100	-- Plain weave	30%			EPA	square yard
5210.1900	-- Other fabrics	30%			EPA	square yard
	- Bleached :					
5210.2100	-- Plain weave	30%			EPA	square yard
5210.2900	-- Other fabrics	30%			EPA	square yard
	- Dyed :					
5210.3100	-- Plain weave	30%			EPA	square yard
5210.3200	-- 3-thread or 4-thread twill, including cross twill	30%			EPA	square yard
5210.3900	-- Other fabrics	30%			EPA	square yard

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Of yarns of different colours :					
5210.4100	-- Plain weave	30%			EPA	square yard
5210.4900	-- Other fabrics	30%			EPA	square yard
	- Printed :					
5210.5100	-- Plain weave	30%			EPA	square yard
5210.5900	-- Other fabrics	30%			EPA	square yard
52.11	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m² (5.9 ounces per square yard).					
	- Unbleached :					
5211.1100	-- Plain weave	30%			EPA	square yard
5211.1200	-- 3-thread or 4-thread twill, including cross twill	30%			EPA	square yard
5211.1900	-- Other fabrics	30%			EPA	square yard
5211.2000	- Bleached	30%			EPA	square yard
	- Dyed :					
5211.3100	-- Plain weave	30%			EPA	square yard
5211.3200	-- 3-thread or 4-thread twill, including cross twill	30%			EPA	square yard
5211.3900	-- Other fabrics	30%			EPA	square yard
	- Of yarns of different colours :					
5211.4100	-- Plain weave	30%			EPA	square yard
5211.4200	-- Denim	30%			EPA	square yard
5211.4300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	30%			EPA	square yard

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5211.4900	-- Other fabrics	30%			EPA	square yard
	- Printed :					
5211.5100	-- Plain weave	30%			EPA	square yard
5211.5200	-- 3-thread or 4-thread twill, including cross twill	30%			EPA	square yard
5211.5900	-- Other fabrics	30%			EPA	square yard
52.12	Other woven fabrics of cotton.					
	- Weighing not more than 200 g/m ² (5.9 ounces per square yard) :					
5212.1100	-- Unbleached	30%			EPA	square yard
5212.1200	-- Bleached	30%			EPA	square yard
5212.1300	-- Dyed	30%			EPA	square yard
5212.1400	-- Of yarns of different colours	30%			EPA	square yard
5212.1500	-- Printed	30%			EPA	square yard
	- Weighing more than 200 g/m ² (5.9 ounces per square yard) :					
5212.2100	-- Unbleached	30%			EPA	square yard
5212.2200	-- Bleached	30%			EPA	square yard
5212.2300	-- Dyed	30%			EPA	square yard
5212.2400	-- Of yarns of different colours	30%			EPA	square yard
5212.2500	-- Printed	30%			EPA	square yard

Chapter 53
Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).					
5301.1000	- Flax, raw or retted	45%			EPA	pound
	- Flax, broken, scutched, hackled or otherwise processed, but not spun :					
5301.2100	-- Broken or scutched	45%			EPA	pound
5301.2900	-- Other	45%			EPA	pound
5301.3000	- Flax tow and waste	45%			EPA	pound
53.02	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).					
5302.1000	- True hemp, raw or retted	45%			EPA	pound
5302.9000	- Other	45%			EPA	pound
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).					
5303.1000	- Jute and other textile bast fibres, raw or retted	45%			EPA	pound
5303.9000	- Other	45%			EPA	pound
[53.04]						

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
53.05	Coconut, abaca (Manila hemp or <i>Musa textilis</i> <i>Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).					
5305.0000	Coconut, abaca (Manila hemp or <i>Musa textilis</i> <i>Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	45%			EPA	pound
53.06	Flax yarn.					
5306.1000	- Single	45%			EPA	pound
5306.2000	- Multiple (folded) or cabled	45%			EPA	pound
53.07	Yarn of jute or of other textile bast fibres of heading 53.03.					
5307.1000	- Single	45%			EPA	pound
5307.2000	- Multiple (folded) or cabled	45%			EPA	pound
53.08	Yarn of other vegetable textile fibres; paper yarn.					
5308.1000	- Coir yarn	45%			EPA	pound
5308.2000	- True hemp yarn	45%			EPA	pound
5308.9000	- Other	45%			EPA	pound
53.09	Woven fabrics of flax.					
	- Containing 85 % or more by weight of flax :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5309.1100	-- Unbleached or bleached	30%			EPA	square yard
5309.1900	-- Other	30%			EPA	square yard
	- Containing less than 85 % by weight of flax :					
5309.2100	-- Unbleached or bleached	30%			EPA	square yard
5309.2900	-- Other	30%			EPA	square yard
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03.					
5310.1000	- Unbleached	30%			EPA	square yard
5310.9000	- Other	30%			EPA	square yard
53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.					
5311.0000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	30%			EPA	square yard

Chapter 54
Man-made filaments; strip and the like of man-made textile materials

Notes.

1. Throughout the Nomenclature, the term “man-made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes, either :
 - (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or
 - (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

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

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

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

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.					
5401.1000	- Of synthetic filaments	10%			EPA	pound
5401.2000	- Of artificial filaments	10%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.					
	- High tenacity yarn of nylon or other polyamides, whether or not textured :					
5402.1100	-- Of aramids	45%			EPA	pound
5402.1900	-- Other	45%			EPA	pound
5402.2000	- High tenacity yarn of polyesters, whether or not textured	45%			EPA	pound
	- Textured yarn :					
5402.3100	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	45%			EPA	pound
5402.3200	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	45%			EPA	pound
5402.3300	-- Of polyesters	45%			EPA	pound
5402.3400	-- Of polypropylene	45%			EPA	pound
5402.3900	-- Other	45%			EPA	pound
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :					
5402.4400	-- Elastomeric	45%			EPA	pound
5402.4500	-- Other, of nylon or other polyamides	45%			EPA	pound
5402.4600	-- Other, of polyesters, partially oriented	45%			EPA	pound
5402.4700	-- Other, of polyesters	45%			EPA	pound
5402.4800	-- Other, of polypropylene	45%			EPA	pound
5402.4900	-- Other	45%			EPA	pound
	- Other yarn, single, with a twist exceeding 50 turns per metre :					
5402.5100	-- Of nylon or other polyamides	45%			EPA	pound

Section XI
Chapter 54

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5402.5200	-- Of polyesters	45%			EPA	pound
5402.5300	-- Of polypropylene	45%			EPA	pound
5402.5900	-- Other	45%			EPA	pound
	- Other yarn, multiple (folded) or cabled :					
5402.6100	-- Of nylon or other polyamides	45%			EPA	pound
5402.6200	-- Of polyesters	45%			EPA	pound
5402.6300	-- Of polypropylene	45%			EPA	pound
5402.6900	-- Other	45%			EPA	pound
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.					
5403.1000	- High tenacity yarn of viscose rayon	45%			EPA	pound
	- Other yarn, single :					
5403.3100	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	45%			EPA	pound
5403.3200	-- Of viscose rayon, with a twist exceeding 120 turns per metre	45%			EPA	pound
5403.3300	-- Of cellulose acetate	45%			EPA	pound
5403.3900	-- Other	45%			EPA	pound
	- Other yarn, multiple (folded) or cabled :					
5403.4100	-- Of viscose rayon	45%			EPA	pound
5403.4200	-- Of cellulose acetate	45%			EPA	pound
5403.4900	-- Other	45%			EPA	pound

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Chapter 54

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm (0.039 inches) ; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm (0.20 inches).					
	- Monofilament :					
5404.1100	-- Elastomeric	45%			EPA	pound
5404.1200	-- Other, of polypropylene	45%			EPA	pound
5404.1900	-- Other	45%			EPA	pound
5404.90	- Other :					
5404.9010	--- Artificial straw	10%			EPA	pound
5404.9090	--- Other	45%			EPA	pound
54.05	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm (0.039 inches) ; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm (0.20 inches).					
5405.00	- Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm (0.039 inches) ; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm (0.20 inches):					
5405.0010	--- Artificial straw	10%			EPA	pound
5405.0090	--- Other	45%			EPA	pound
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale.					

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Chapter 54

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5406.0000	Man-made filament yarn (other than sewing thread), put up for retail sale	45%			EPA	pound
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.					
5407.1000	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	30%			EPA	square yard
5407.2000	- Woven fabrics obtained from strip or the like	30%			EPA	square yard
5407.3000	- Fabrics specified in Note 9 to Section XI	30%			EPA	square yard
	- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :					
5407.4100	-- Unbleached or bleached	30%			EPA	square yard
5407.4200	-- Dyed	30%			EPA	square yard
5407.4300	-- Of yarns of different colours	30%			EPA	square yard
5407.4400	-- Printed	30%			EPA	square yard
	- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments :					
5407.5100	-- Unbleached or bleached	30%			EPA	square yard
5407.5200	-- Dyed	30%			EPA	square yard
5407.5300	-- Of yarns of different colours	30%			EPA	square yard
5407.5400	-- Printed	30%			EPA	square yard
	- Other woven fabrics, containing 85 % or more by weight of polyester filaments :					
5407.6100	-- Containing 85 % or more by weight of non-textured polyester filaments	30%			EPA	square yard
5407.6900	-- Other	30%			EPA	square yard
	- Other woven fabrics, containing 85 % or more by weight of synthetic filaments :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5407.7100	-- Unbleached or bleached	30%			EPA	square yard
5407.7200	-- Dyed	30%			EPA	square yard
5407.7300	-- Of yarns of different colours	30%			EPA	square yard
5407.7400	-- Printed	30%			EPA	square yard
	- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton :					
5407.8100	-- Unbleached or bleached	30%			EPA	square yard
5407.8200	-- Dyed	30%			EPA	square yard
5407.8300	-- Of yarns of different colours	30%			EPA	square yard
5407.8400	-- Printed	30%			EPA	square yard
	- Other woven fabrics :					
5407.9100	-- Unbleached or bleached	30%			EPA	square yard
5407.9200	-- Dyed	30%			EPA	square yard
5407.9300	-- Of yarns of different colours	30%			EPA	square yard
5407.9400	-- Printed	30%			EPA	square yard
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.					
5408.1000	- Woven fabrics obtained from high tenacity yarn of viscose rayon	30%			EPA	square yard
	- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like :					
5408.2100	-- Unbleached or bleached	30%			EPA	square yard
5408.2200	-- Dyed	30%			EPA	square yard
5408.2300	-- Of yarns of different colours	30%			EPA	square yard
5408.2400	-- Printed	30%			EPA	square yard

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other woven fabrics :					
5408.3100	-- Unbleached or bleached	30%			EPA	square yard
5408.3200	-- Dyed	30%			EPA	square yard
5408.3300	-- Of yarns of different colours	30%			EPA	square yard
5408.3400	-- Printed	30%			EPA	square yard

Chapter 55
Man-made staple fibres

Notes.

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 a 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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
55.01	Synthetic filament tow.					
5501.1000	- Of nylon or other polyamides	45%			EPA	pound
5501.2000	- Of polyesters	45%			EPA	pound
5501.3000	- Acrylic or modacrylic	45%			EPA	pound
5501.4000	- Of polypropylene	45%			EPA	pound
5501.9000	- Other	45%			EPA	pound
55.02	Artificial filament tow.					
5502.1000	- Of cellulose acetate	45%			EPA	pound
5502.9000	- Other	45%			EPA	pound
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.					
	- Of nylon or other polyamides :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5503.1100	-- Of aramids	45%			EPA	pound
5503.1900	-- Other	45%			EPA	pound
5503.2000	- Of polyesters	45%			EPA	pound
5503.3000	- Acrylic or modacrylic	45%			EPA	pound
5503.4000	- Of polypropylene	45%			EPA	pound
5503.9000	- Other	45%			EPA	pound
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.					
5504.1000	- Of viscose rayon	45%			EPA	pound
5504.9000	- Other	45%			EPA	pound
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.					
5505.1000	- Of synthetic fibres	45%			EPA	pound
5505.2000	- Of artificial fibres	45%			EPA	pound
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.					
5506.1000	- Of nylon or other polyamides	45%			EPA	pound
5506.2000	- Of polyesters	45%			EPA	pound
5506.3000	- Acrylic or modacrylic	45%			EPA	pound
5506.4000	- Of polypropylene	45%			EPA	pound
5506.9000	- Other	45%			EPA	pound
55.07	Artificial staple fibres, carded, combed or otherwise processed for spinning.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5507.0000	Artificial staple fibres, carded, combed or otherwise processed for spinning	45%			EPA	pound
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.					
5508.1000	- Of synthetic staple fibres	10%			EPA	pound
5508.2000	- Of artificial staple fibres	10%			EPA	pound
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.					
	- Containing 85 % or more by weight of staple fibres of nylon or other polyamides :					
5509.1100	-- Single yarn	45%			EPA	pound
5509.1200	-- Multiple (folded) or cabled yarn	45%			EPA	pound
	- Containing 85 % or more by weight of polyester staple fibres :					
5509.2100	-- Single yarn	45%			EPA	pound
5509.2200	-- Multiple (folded) or cabled yarn	45%			EPA	pound
	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres :					
5509.3100	-- Single yarn	45%			EPA	pound
5509.3200	-- Multiple (folded) or cabled yarn	45%			EPA	pound
	- Other yarn, containing 85 % or more by weight of synthetic staple fibres :					
5509.4100	-- Single yarn	45%			EPA	pound
5509.4200	-- Multiple (folded) or cabled yarn	45%			EPA	pound
	- Other yarn, of polyester staple fibres :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5509.5100	-- Mixed mainly or solely with artificial staple fibres	45%			EPA	pound
5509.5200	-- Mixed mainly or solely with wool or fine animal hair	45%			EPA	pound
5509.5300	-- Mixed mainly or solely with cotton	45%			EPA	pound
5509.5900	-- Other	45%			EPA	pound
	- Other yarn, of acrylic or modacrylic staple fibres :					
5509.6100	-- Mixed mainly or solely with wool or fine animal hair	45%			EPA	pound
5509.6200	-- Mixed mainly or solely with cotton	45%			EPA	pound
5509.6900	-- Other	45%			EPA	pound
	- Other yarn :					
5509.9100	-- Mixed mainly or solely with wool or fine animal hair	45%			EPA	pound
5509.9200	-- Mixed mainly or solely with cotton	45%			EPA	pound
5509.9900	-- Other	45%			EPA	pound
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.					
	- Containing 85 % or more by weight of artificial staple fibres :					
5510.1100	-- Single yarn	45%			EPA	pound
5510.1200	-- Multiple (folded) or cabled yarn	45%			EPA	pound
5510.2000	- Other yarn, mixed mainly or solely with wool or fine animal hair	45%			EPA	pound
5510.3000	- Other yarn, mixed mainly or solely with cotton	45%			EPA	pound
5510.9000	- Other yarn	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.					
5511.1000	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	45%			EPA	square yard
5511.2000	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	45%			EPA	square yard
5511.3000	- Of artificial staple fibres	45%			EPA	square yard
55.12	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.					
	- Containing 85 % or more by weight of polyester staple fibres :					
5512.1100	-- Unbleached or bleached	30%			EPA	square yard
5512.1900	-- Other	30%			EPA	square yard
	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres :					
5512.2100	-- Unbleached or bleached	30%			EPA	square yard
5512.2900	-- Other	30%			EPA	square yard
	- Other :					
5512.9100	-- Unbleached or bleached	30%			EPA	square yard
5512.9900	-- Other	30%			EPA	square yard
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 (5.01 ounces per square yard).					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Unbleached or bleached :					
5513.1100	-- Of polyester staple fibres, plain weave	30%			EPA	square yard
5513.1200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	30%			EPA	square yard
5513.1300	-- Other woven fabrics of polyester staple fibres	30%			EPA	square yard
5513.1900	-- Other woven fabrics	30%			EPA	square yard
	- Dyed :					
5513.2100	-- Of polyester staple fibres, plain weave	30%			EPA	square yard
5513.2300	-- Other woven fabrics of polyester staple fibres	30%			EPA	square yard
5513.2900	-- Other woven fabrics	30%			EPA	square yard
	- Of yarns of different colours :					
5513.3100	-- Of polyester staple fibres, plain weave	30%			EPA	square yard
5513.3900	-- Other woven fabrics	30%			EPA	square yard
	- Printed :					
5513.4100	-- Of polyester staple fibres, plain weave	30%			EPA	square yard
5513.4900	-- Other woven fabrics	30%			EPA	square yard
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 (5.01 ounces per square yard).					
	- Unbleached or bleached :					
5514.1100	-- Of polyester staple fibres, plain weave	30%			EPA	square yard
5514.1200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	30%			EPA	square yard
5514.1900	-- Other woven fabrics	30%			EPA	square yard

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Dyed :					
5514.2100	-- Of polyester staple fibres, plain weave	30%			EPA	square yard
5514.2200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	30%			EPA	square yard
5514.2300	-- Other woven fabrics of polyester staple fibres	30%			EPA	square yard
5514.2900	-- Other woven fabrics	30%			EPA	square yard
5514.3000	- Of yarns of different colours	30%			EPA	square yard
	- Printed :					
5514.4100	-- Of polyester staple fibres, plain weave	30%			EPA	square yard
5514.4200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	30%			EPA	square yard
5514.4300	-- Other woven fabrics of polyester staple fibres	30%			EPA	square yard
5514.4900	-- Other woven fabrics	30%			EPA	square yard
55.15	Other woven fabrics of synthetic staple fibres.					
	- Of polyester staple fibres :					
5515.1100	-- Mixed mainly or solely with viscose rayon staple fibres	30%			EPA	square yard
5515.1200	-- Mixed mainly or solely with man-made filaments	30%			EPA	square yard
5515.1300	-- Mixed mainly or solely with wool or fine animal hair	30%			EPA	square yard
5515.1900	-- Other	30%			EPA	square yard
	- Of acrylic or modacrylic staple fibres :					
5515.2100	-- Mixed mainly or solely with man-made filaments	30%			EPA	square yard

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5515.2200	-- Mixed mainly or solely with wool or fine animal hair	30%			EPA	square yard
5515.2900	-- Other	30%			EPA	square yard
	- Other woven fabrics :					
5515.9100	-- Mixed mainly or solely with man-made filaments	30%			EPA	square yard
5515.9900	-- Other	30%			EPA	square yard
55.16	Woven fabrics of artificial staple fibres.					
	- Containing 85 % or more by weight of artificial staple fibres :					
5516.1100	-- Unbleached or bleached	30%			EPA	square yard
5516.1200	-- Dyed	30%			EPA	square yard
5516.1300	-- Of yarns of different colours	30%			EPA	square yard
5516.1400	-- Printed	30%			EPA	square yard
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :					
5516.2100	-- Unbleached or bleached	30%			EPA	square yard
5516.2200	-- Dyed	30%			EPA	square yard
5516.2300	-- Of yarns of different colours	30%			EPA	square yard
5516.2400	-- Printed	30%			EPA	square yard
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :					
5516.3100	-- Unbleached or bleached	30%			EPA	square yard
5516.3200	-- Dyed	30%			EPA	square yard

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5516.3300	-- Of yarns of different colours	30%			EPA	square yard
5516.3400	-- Printed	30%			EPA	square yard
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton :					
5516.4100	-- Unbleached or bleached	30%			EPA	square yard
5516.4200	-- Dyed	30%			EPA	square yard
5516.4300	-- Of yarns of different colours	30%			EPA	square yard
5516.4400	-- Printed	30%			EPA	square yard
	- Other :					
5516.9100	-- Unbleached or bleached	30%			EPA	square yard
5516.9200	-- Dyed	30%			EPA	square yard
5516.9300	-- Of yarns of different colours	30%			EPA	square yard
5516.9400	-- Printed	30%			EPA	square yard

Chapter 56
Wadding, felt and nonwovens; special yarns;
twine, cordage, ropes and cables and articles thereof

Notes.

1. This Chapter does not cover :
 - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
 - (b) Textile products of heading 58.11;
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
 - (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
 - (f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.
2. The term “felt” includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

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

Headings 56.02 and 56.03 do not, however, cover :

- (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
- (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

- (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm (0.20 inches) in length (flock), textile dust and mill neps.					
	- Wadding of textile materials and articles thereof :					
5601.2100	-- Of cotton	45%				pound
5601.2200	-- Of man-made fibres	45%				pound
5601.2900	-- Other	45%				pound
5601.3000	- Textile flock and dust and mill neps	45%				pound
56.02	Felt, whether or not impregnated, coated, covered or laminated.					
5602.1000	- Needleloom felt and stitch-bonded fibre fabrics	45%			EPA	pound
	- Other felt, not impregnated, coated, covered or laminated :					
5602.2100	-- Of wool or fine animal hair	45%			EPA	pound
5602.2900	-- Of other textile materials	45%			EPA	pound
5602.90	- Other :					
5602.9010	--- Roofing Felt	5%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5602.9090	--- Other	45%			EPA	pound
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.					
	- Of man-made filaments :					
5603.1100	-- Weighing not more than 25 g/m ² (0.737 ounces per square yard)	45%			EPA	pound
5603.1200	-- Weighing more than 25 g/m ² (0.737 ounces per square yard) but not more than 70 g/m ² (2.06 ounces per square yard)	45%			EPA	pound
5603.1300	-- Weighing more than 70 g/m ² (2.06 ounces per square yard) but not more than 150 g/m ² (4.42 ounces per square yard)	45%			EPA	pound
5603.1400	-- Weighing more than 150 g/m ² (4.42 ounces per square yard)	45%			EPA	pound
	- Other :					
5603.9100	-- Weighing not more than 25 g/m ² (0.737 ounces per square yard)	45%			EPA	pound
5603.9200	-- Weighing more than 25 g/m ² (0.737 ounces per square yard) but not more than 70 g/m ²	45%			EPA	pound
5603.9300	-- Weighing more than 70 g/m ² (2.06 ounces per square yard) but not more than 150 g/m ² (4.42 ounces per square yard)	45%			EPA	pound
5603.9400	-- Weighing more than 150 g/m ² (4.42 ounces per square yard)	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.					
5604.1000	- Rubber thread and cord, textile covered	45%			EPA	pound
5604.9000	- Other	45%			EPA	pound
56.05	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.					
5605.0000	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	45%			EPA	pound
56.06	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.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5606.0000	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	45%			EPA	pound
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.					
	- Of sisal or other textile fibres of the genus Agave :					
5607.2100	-- Binder or baler twine	45%			EPA	pound
5607.29	-- Other :					
5607.2910	--- Ropes and cables	25%			EPA	100 pound
5607.2990	--- Other	25%			EPA	pound
	- Of polyethylene or polypropylene :					
5607.4100	-- Binder or baler twine	45%			EPA	pound
5607.49	-- Other :					
5607.4910	--- Ropes and cables	25%			EPA	100 pound
5607.4990	--- Other	25%			EPA	pound
5607.50	- Of other synthetic fibres :					
5607.5010	--- Ropes and cables	25%			EPA	100 pound
5607.5090	--- Other	25%			EPA	pound
5607.90	- Other :					
5607.9010	--- Ropes and cables	25%			EPA	100 pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5607.9090	--- Other	25%			EPA	pound
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.					
	- Of man-made textile materials :					
5608.1100	-- Made up fishing nets	45%			EPA	pound
5608.1900	-- Other	45%			EPA	pound
5608.9000	- Other	45%			EPA	pound
56.09	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.					
5609.0000	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included	45%			EPA	pound

Chapter 57
Carpets and other textile floor coverings

Notes.

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

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.					
5701.1000	- Of wool or fine animal hair	45%			EPA	square yard
5701.9000	- Of other textile materials	45%			EPA	square yard
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs.					
5702.1000	- “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	45%			EPA	square yard
5702.2000	- Floor coverings of coconut fibres (coir)	45%			EPA	square yard
	- Other, of pile construction, not made up :					
5702.3100	-- Of wool or fine animal hair	45%			EPA	square yard
5702.3200	-- Of man-made textile materials	45%			EPA	square yard
5702.3900	-- Of other textile materials	45%			EPA	square yard
	- Other, of pile construction, made up :					
5702.4100	-- Of wool or fine animal hair	45%			EPA	square yard

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5702.4200	-- Of man-made textile materials	45%			EPA	square yard
5702.4900	-- Of other textile materials	45%			EPA	square yard
5702.5000	- Other, not of pile construction, not made up	45%			EPA	square yard
	- Other, not of pile construction, made up :					
5702.9100	-- Of wool or fine animal hair	45%			EPA	square yard
5702.9200	-- Of man-made textile materials	45%			EPA	square yard
5702.9900	-- Of other textile materials	45%			EPA	square yard
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.					
5703.1000	- Of wool or fine animal hair	45%			EPA	square yard
5703.2000	- Of nylon or other polyamides	45%			EPA	square yard
5703.3000	- Of other man-made textile materials	45%			EPA	square yard
5703.9000	- Of other textile materials	45%			EPA	square yard
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.					
5704.1000	- Tiles, having a maximum surface area of 0.3 m ² (3.23 square feet).	45%			EPA	square yard
5704.2000	- Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1 m ² .	45%			EPA	square yard
5704.9000	- Other	45%			EPA	square yard
57.05	Other carpets and other textile floor coverings, whether or not made up.					
5705.0000	- Other carpets and other textile floor coverings, whether or not made up	45%			EPA	square yard

Chapter 58

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

Notes.

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

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

6. In heading 58.10, the expression “embroidery” means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
 7. In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.					
5801.1000	- Of wool or fine animal hair	30%			EPA	Pound
	- Of cotton :					
5801.2100	-- Uncut weft pile fabrics	30%			EPA	Pound
5801.2200	-- Cut corduroy	30%			EPA	Pound
5801.2300	-- Other weft pile fabrics	30%			EPA	Pound
5801.2600	-- Chenille fabrics	30%			EPA	Pound
5801.2700	-- Warp pile fabrics	30%			EPA	Pound
	- Of man-made fibres :					
5801.3100	-- Uncut weft pile fabrics	30%			EPA	Pound
5801.3200	-- Cut corduroy	30%			EPA	Pound
5801.3300	-- Other weft pile fabrics	30%			EPA	Pound
5801.3600	-- Chenille fabrics	30%			EPA	Pound
5801.3700	-- Warp pile fabrics	30%			EPA	Pound
5801.9000	- Of other textile materials	30%			EPA	Pound
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.					
	- Terry towelling and similar woven terry fabrics, of cotton :					
5802.1100	-- Unbleached	30%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5802.1900	-- Other	30%			EPA	Pound
5802.2000	- Terry towelling and similar woven terry fabrics, of other textile materials	30%			EPA	Pound
5802.3000	- Tufted textile fabrics	30%			EPA	Pound
58.03	Gauze, other than narrow fabrics of heading 58.06.					
5803.0000	Gauze, other than narrow fabrics of heading 58.06	45%			EPA	Pound
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.					
5804.1000	- Tulles and other net fabrics	30%			EPA	Pound
	- Mechanically made lace :					
5804.2100	-- Of man-made fibres	45%			EPA	Pound
5804.2900	-- Of other textile materials	45%			EPA	Pound
5804.3000	- Hand-made lace	45%			EPA	Pound
58.05	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5805.0000	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	45%			EPA	Pound
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).					
5806.1000	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	45%			EPA	pound
5806.2000	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	45%			EPA	Pound
	- Other woven fabrics :					
5806.3100	-- Of cotton	45%			EPA	Pound
5806.3200	-- Of man-made fibres	45%			EPA	pound
5806.3900	-- Of other textile materials	45%			EPA	Pound
5806.4000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	45%			EPA	Pound
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5807.1000	- Woven	45%			EPA	Pound
5807.9000	- Other	45%			EPA	Pound
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.					
5808.1000	- Braids in the piece	45%			EPA	Pound
5808.9000	- Other	45%			EPA	Pound
58.09	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.					
5809.0000	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	45%			EPA	Pound
58.10	Embroidery in the piece, in strips or in motifs.					
5810.1000	- Embroidery without visible ground - Other embroidery :	45%			EPA	Pound
5810.9100	-- Of cotton	45%			EPA	Pound
5810.9200	-- Of man-made fibres	45%			EPA	Pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5810.9900	-- Of other textile materials	45%			EPA	Pound
58.11	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.					
5811.0000	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10	45%			EPA	pound

Chapter 59
Impregnated, coated, covered or laminated textile fabrics;
textile articles of a kind suitable for industrial use

Notes.

1. Except where the context otherwise requires, for the purposes of this Chapter the expression “textile fabrics” applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
2. Heading 59.03 applies to :
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);
 - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (6) Textile products of heading 58.11;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
3. For the purposes of heading 59.05, the expression “textile wall coverings” applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).

4. For the purposes of heading 59.06, the expression “rubberised textile fabrics” means :
- (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500 g/m²; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
 - (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

5. Heading 59.07 does not apply to :
- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
 - (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
 - (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
 - (e) Wood veneered on a backing of textile fabrics (heading 44.08);
 - (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
 - (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14);
or
 - (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).
6. Heading 59.10 does not apply to :
- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or

- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI :
- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only :
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
 - (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).
-

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.					
5901.1000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	45%			EPA	pound
5901.9000	- Other	45%			EPA	pound
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.					
5902.1000	- Of nylon or other polyamides	45%			EPA	pound
5902.2000	- Of polyesters	45%			EPA	pound
5902.9000	- Other	45%			EPA	pound
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.					
5903.1000	- With poly(vinyl chloride)	45%			EPA	pound
5903.2000	- With polyurethane	45%			EPA	pound
5903.9000	- Other	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.					
5904.1000	- Linoleum	5%			EPA	square yard
5904.9000	- Other	5%			EPA	square yard
59.05	Textile wall coverings.					
5905.0000	Textile wall coverings	45%			EPA	square yard
59.06	Rubberised textile fabrics, other than those of heading 59.02					
5906.1000	- Adhesive tape of a width not exceeding 20 cm (7.87 inches)	45%			EPA	pound
	- Other :					
5906.9100	-- Knitted or crocheted	45%			EPA	pound
5906.9900	-- Other	45%			EPA	pound
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.					
5907.0000	Textile fabrics otherwise impregnated, coated or covered ; painted canvas being theatrical scenery, studio back-cloths or the like	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
59.08	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.					
5908.0000	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	45%			EPA	pound
59.09	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.					
5909.0000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	45%			EPA	pound
59.10	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.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5910.0000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	45%			EPA	pound
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.					
5911.1000	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	45%			EPA	pound
5911.2000	- Bolting cloth, whether or not made up	45%			EPA	pound
	- 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) :					
5911.3100	-- Weighing less than 650 g/m ² (19.17 ounces per square yard)	45%			EPA	pound
5911.3200	-- Weighing 650 g/m ² (19.17 ounces per square yard) or more	45%			EPA	pound
5911.4000	- Straining cloth of a kind used in oil presses or the like, including that of human hair	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
5911.9000	- Other	45%			EPA	pound

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 Notes.

1. Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m² and not more than 55 g/m², having a mesh size of not less than 20 holes/cm² and not more than 100 holes/cm², and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Preferential Rate	
60.01	Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.					
6001.1000	- “Long pile” fabrics	45%			EPA	pound
	- Looped pile fabrics :					
6001.2100	-- Of cotton	45%			EPA	pound
6001.2200	-- Of man-made fibres	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Preferential Rate	
6001.2900	-- Of other textile materials	45%			EPA	pound
	- Other :					
6001.9100	-- Of cotton	45%			EPA	pound
6001.9200	-- Of man-made fibres	45%			EPA	pound
6001.9900	-- Of other textile materials	45%			EPA	pound
60.02	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.					
6002.4000	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	45%			EPA	pound
6002.9000	- Other	45%			EPA	pound
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.					
6003.1000	- Of wool or fine animal hair	45%			EPA	pound
6003.2000	- Of cotton	45%			EPA	pound
6003.3000	- Of synthetic fibres	45%			EPA	pound
6003.4000	- Of artificial fibres	45%			EPA	pound
6003.9000	- Other	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Preferential Rate	
60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.					
6004.1000	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	45%			EPA	pound
6004.9000	- Other	45%			EPA	pound
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.					
	- Of cotton :					
6005.2100	-- Unbleached or bleached	45%			EPA	pound
6005.2200	-- Dyed	45%			EPA	pound
6005.2300	-- Of yarns of different colours	45%			EPA	pound
6005.2400	-- Printed	45%			EPA	pound
	- Of synthetic fibres :					
6005.3500	-- Fabrics specified in Subheading Note 1 to this Chapter	45%			EPA	pound
6005.3600	-- Other, unbleached or bleached	45%			EPA	pound
6005.3700	-- Other, dyed	45%			EPA	pound
6005.3800	-- Other, of yarns of different colours	45%			EPA	pound
6005.3900	-- Other, printed	45%			EPA	pound
	- Of artificial fibres :					
6005.4100	-- Unbleached or bleached	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Preferential Rate	
6005.4200	-- Dyed	45%			EPA	pound
6005.4300	-- Of yarns of different colours	45%			EPA	pound
6005.4400	-- Printed	45%			EPA	pound
6005.9000	- Other	45%			EPA	pound
60.06	Other knitted or crocheted fabrics.					
6006.1000	- Of wool or fine animal hair	45%			EPA	pound
	- Of cotton :					
6006.2100	-- Unbleached or bleached	45%			EPA	pound
6006.2200	-- Dyed	45%			EPA	pound
6006.2300	-- Of yarns of different colours	45%			EPA	pound
6006.2400	-- Printed	45%			EPA	pound
	- Of synthetic fabrics :					
6006.3100	-- Unbleached or bleached	45%			EPA	pound
6006.3200	-- Dyed	45%			EPA	pound
6006.3300	-- Of yarns of different colours	45%			EPA	pound
6006.3400	-- Printed	45%			EPA	pound
	- Of artificial fibres :					
6006.4100	-- Unbleached or bleached	45%			EPA	pound
6006.4200	-- Dyed	45%			EPA	pound
6006.4300	-- Of yarns of different colours	45%			EPA	pound
6006.4400	-- Printed	45%			EPA	pound
6006.9000	- Other	45%			EPA	pound

Chapter 61
Articles of apparel and clothing accessories, knitted or crocheted

Notes.

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

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

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

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

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

- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term “ensemble” means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising :
- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 61.12.

4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.
5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
6. For the purposes of heading 61.11 :
 - (a) The expression “babies' garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;
 - (b) Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.
7. For the purposes of heading 61.12, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :
 - (a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

- (b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :
- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

8. Garments which are, prima facie, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.
9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10. Articles of this Chapter may be made of metal thread.
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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.					
6101.2000	- Of cotton	20%			EPA	number
6101.3000	- Of man-made fibres	20%			EPA	number
6101.9000	- Of other textile materials	20%			EPA	number
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.					
6102.1000	- Of wool or fine animal hair	20%			EPA	number
6102.2000	- Of cotton	20%			EPA	number
6102.3000	- Of man-made fibres	20%			EPA	number
6102.9000	- Of other textile materials	20%			EPA	number
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.					
6103.1000	- Suits	20%			EPA	number
	- Ensembles :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6103.2200	-- Of cotton	20%			EPA	number
6103.2300	-- Of synthetic fibres	20%			EPA	number
6103.2900	-- Of other textile materials	20%			EPA	number
	- Jackets and blazers :					
6103.3100	-- Of wool or fine animal hair	20%			EPA	number
6103.3200	-- Of cotton	20%			EPA	number
6103.3300	-- Of synthetic fibres	20%			EPA	number
6103.3900	-- Of other textile materials	20%			EPA	number
	- Trousers, bib and brace overalls, breeches and shorts :					
6103.4100	-- Of wool or fine animal hair	20%			EPA	number
6103.4200	-- Of cotton	20%			EPA	number
6103.4300	-- Of synthetic fibres	20%			EPA	number
6103.4900	-- Of other textile materials	20%			EPA	number
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.					
	- Suits :					
6104.1300	-- Of synthetic fibres	20%			EPA	number
6104.1900	-- Of other textile materials	20%			EPA	number
	- Ensembles :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6104.2200	-- Of cotton	20%			EPA	number
6104.2300	-- Of synthetic fibres	20%			EPA	number
6104.2900	-- Of other textile materials	20%			EPA	number
	- Jackets and blazers :					
6104.3100	-- Of wool or fine animal hair	20%			EPA	number
6104.3200	-- Of cotton	20%			EPA	number
6104.3300	-- Of synthetic fibres	20%			EPA	number
6104.3900	-- Of other textile materials	20%			EPA	number
	- Dresses :					
6104.4100	-- Of wool or fine animal hair	20%			EPA	number
6104.4200	-- Of cotton	20%			EPA	number
6104.4300	-- Of synthetic fibres	20%			EPA	number
6104.4400	-- Of artificial fibres	20%			EPA	number
6104.4900	-- Of other textile materials	20%			EPA	number
	- Skirts and divided skirts :					
6104.5100	-- Of wool or fine animal hair	20%			EPA	number
6104.5200	-- Of cotton	20%			EPA	number
6104.5300	-- Of synthetic fibres	20%			EPA	number
6104.5900	-- Of other textile materials	20%			EPA	number
	- Trousers, bib and brace overalls, breeches and shorts :					
6104.6100	-- Of wool or fine animal hair	20%			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6104.6200	-- Of cotton	20%			EPA	number
6104.6300	-- Of synthetic fibres	20%			EPA	number
6104.6900	-- Of other textile materials	20%			EPA	number
61.05	Men's or boys' shirts, knitted or crocheted.					
6105.1000	- Of cotton	20%			EPA	number
6105.2000	- Of man-made fibres	20%			EPA	number
6105.9000	- Of other textile materials	20%			EPA	number
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.					
6106.1000	- Of cotton	20%			EPA	number
6106.2000	- Of man-made fibres	20%			EPA	number
6106.9000	- Of other textile materials	20%			EPA	number
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.					
	- Underpants and briefs :					
6107.1100	-- Of cotton	20%			EPA	number
6107.1200	-- Of man-made fibres	20%			EPA	number
6107.1900	-- Of other textile materials	20%			EPA	number
	- Nightshirts and pyjamas :					
6107.2100	-- Of cotton	20%			EPA	number
6107.2200	-- Of man-made fibres	20%			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6107.2900	-- Of other textile materials	20%			EPA	number
	- Other :					
6107.9100	-- Of cotton	20%			EPA	number
6107.9900	-- Of other textile materials	20%			EPA	number
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.					
	- Slips and petticoats :					
6108.1100	-- Of man-made fibres	20%			EPA	number
6108.1900	-- Of other textile materials	20%			EPA	number
	- Briefs and panties :					
6108.2100	-- Of cotton	20%			EPA	number
6108.2200	-- Of man-made fibres	20%			EPA	number
6108.2900	-- Of other textile materials	20%			EPA	number
	- Nightdresses and pyjamas :					
6108.3100	-- Of cotton	20%			EPA	number
6108.3200	-- Of man-made fibres	20%			EPA	number
6108.3900	-- Of other textile materials	20%			EPA	number
	- Other :					
6108.9100	-- Of cotton	20%			EPA	number
6108.9200	-- Of man-made fibres	20%			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6108.9900	-- Of other textile materials	20%			EPA	number
61.09	T-shirts, singlets and other vests, knitted or crocheted.					
6109.1000	- Of cotton	20%			EPA	number
6109.9000	- Of other textile materials	20%			EPA	number
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.					
	- Of wool or fine animal hair :					
6110.11	-- Of wool :					
6110.1110**	--- Sweaters, cardigans and pullovers	Free			EPA	number
6110.1190	--- Other	20%			EPA	number
6110.12	-- Of Kashmir (cashmere) goats :					
6110.1210**	--- Sweaters, Cardigans and pullovers	Free			EPA	number
6110.1290	--- Other	20%			EPA	number
6110.19	-- Other :					
6110.1910**	--- Sweaters, cardigans and pullovers of Angora	Free			EPA	number
6110.1990	--- Other	20%			EPA	number
6110.2000	- Of cotton	20%				number
6110.3000	- Other man-made fibres	20%			EPA	number
6110.9000	- Of other textile materials	20%			EPA	number
61.11	Babies' garments and clothing accessories, knitted or crocheted.					
6111.20	- Of cotton :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6111.2010	--- Napkins	Free			EPA	pound
6111.2020	--- Other underwear	Free			EPA	pound
6111.2090	--- Other	Free			EPA	pound
6111.30	- Of synthetic fibres :					
6111.3010	--- Napkins	Free			EPA	pound
6111.3020	--- Other underwear	Free			EPA	pound
6111.3090	--- Other	Free			EPA	pound
6111.90	- Of other textile materials :					
6111.9010	--- Napkins	Free			EPA	pound
6111.9020	--- Other underwear	Free			EPA	pound
6111.9090	--- Other children's clothing up to size six.	Free			EPA	pound
61.12	Track suits, ski suits and swimwear, knitted or crocheted.					
	- Track suits :					
6112.1100	-- Of cotton	20%			EPA	number
6112.1200	-- Of synthetic fibres	20%			EPA	number
6112.1900	-- Of other textile materials	20%			EPA	number
6112.2000	- Ski suits	20%			EPA	number
	- Men's or boys' swimwear :					
6112.3100	-- Of synthetic fibres	20%			EPA	number
6112.3900	-- Of other textile materials	20%			EPA	number
	- Women's or girls' swimwear :					
6112.4100	-- Of synthetic fibres	20%			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6112.4900	-- Of other textile materials	20%			EPA	number
61.13	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.					
6113.0000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07	20%			EPA	pound
61.14	Other garments, knitted or crocheted.					
6114.2000	- Of cotton	20%			EPA	pound
6114.3000	- Of man-made fibres	20%			EPA	pound
6114.9000	- Of other textile materials	20%			EPA	pound
61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.					
6115.1000	- Graduated compression hosiery (for example, stocking for varicose veins)	Free			EPA	pound
	- Other panty hose and tights :					
6115.2100	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	20%			EPA	pound
6115.2200	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	20%			EPA	pound
6115.2900	-- Of other textile materials	20%			EPA	pound
6115.3000	- Other women's full-length or knee-length hosiery, measuring per	20%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	single yarn less than 67 decitex					
	- Other :					
6115.9400	-- Of wool or fine animal hair	20%			EPA	pound
6115.9500	-- Of cotton	20%			EPA	pound
6115.9600	-- Of synthetic fibres	20%			EPA	pound
6115.9900	-- Of other textile materials	20%			EPA	pound
61.16	Gloves, mittens and mitts, knitted or crocheted.					
6116.1000	- Impregnated, coated or covered with plastics or rubber	20%			EPA	pound
	- Other :					
6116.9100	-- Of wool or fine animal hair	20%			EPA	pound
6116.9200	-- Of cotton	20%			EPA	pound
6116.9300	-- Of synthetic fibres	20%			EPA	pound
6116.9900	-- Of other textile materials	20%			EPA	pound
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.					
6117.1000	- Shawls, scarves, mufflers, mantillas, veils and the like	20%			EPA	number
6117.8000	- Other accessories	20%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6117.9000	- Parts	20%			EPA	pound

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Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
2. This Chapter does not cover :
 - (a) Worn clothing or other worn articles of heading 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 one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

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

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- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term “ensemble” means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising :
- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 62.11.

4. For the purposes of heading 62.09 :
- (a) The expression “babies' garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;
 - (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
5. Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
6. For the purposes of heading 62.11, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :
- (a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - (b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :

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

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

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

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.
8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments.

These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

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

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.					
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :					
6201.1100	-- Of wool or fine animal hair	20%			EPA	number
6201.1200	-- Of cotton	20%			EPA	number
6201.1300	-- Of man-made fibres	20%			EPA	number
6201.1900	-- Of other textile materials	20%			EPA	number
	- Other :					
6201.9100	-- Of wool or fine animal hair	20%			EPA	number
6201.9200	-- Of cotton	20%			EPA	number
6201.9300	-- Of man-made fibres	20%			EPA	number
6201.9900	-- Of other textile materials	20%			EPA	number
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.					
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :					
6202.1100	-- Of wool or fine animal hair	20%			EPA	number
6202.1200	-- Of cotton	20%			EPA	number
6202.1300	-- Of man-made fibres	20%			EPA	number

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6202.1900	-- Of other textile materials	20%			EPA	number
	- Other :					
6202.9100	-- Of wool or fine animal hair	20%			EPA	number
6202.9200	-- Of cotton	20%			EPA	number
6202.9300	-- Of man-made fibres	20%			EPA	number
6202.9900	-- Of other textile materials	20%			EPA	number
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).					
	- Suits :					
6203.1100	-- Of wool or fine animal hair	20%			EPA	number
6203.1200	-- Of synthetic fibres	20%			EPA	number
6203.1900	-- Of other textile materials	20%			EPA	number
	- Ensembles :					
6203.2200	-- Of cotton	20%			EPA	number
6203.2300	-- Of synthetic fibres	20%			EPA	number
6203.2900	-- Of other textile materials	20%			EPA	number
	- Jackets and blazers :					
6203.3100	-- Of wool or fine animal hair	20%			EPA	number
6203.3200	-- Of cotton	20%			EPA	number
6203.3300	-- Of synthetic fibres	20%			EPA	number
6203.3900	-- Of other textile materials	20%			EPA	number
	- Trousers, bib and brace overalls, breeches and shorts :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6203.4100	-- Of wool or fine animal hair	20%			EPA	number
6203.4200	-- Of cotton	20%			EPA	number
6203.4300	-- Of synthetic fibres	20%			EPA	number
6203.4900	-- Of other textile materials	20%			EPA	number
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).					
	- Suits :					
6204.1100	-- Of wool or fine animal hair	20%			EPA	number
6204.1200	-- Of cotton	20%			EPA	number
6204.1300	-- Of synthetic fibres	20%			EPA	number
6204.1900	-- Of other textile materials	20%			EPA	number
	- Ensembles :					
6204.2100	-- Of wool or fine animal hair	20%			EPA	number
6204.2200	-- Of cotton	20%			EPA	number
6204.2300	-- Of synthetic fibres	20%			EPA	number
6204.2900	-- Of other textile materials	20%			EPA	number
	- Jackets and blazers :					
6204.3100	-- Of wool or fine animal hair	20%			EPA	number
6204.3200	-- Of cotton	20%			EPA	number
6204.3300	-- Of synthetic fibres	20%			EPA	number
6204.3900	-- Of other textile materials	20%			EPA	number
	- Dresses :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6204.4100	-- Of wool or fine animal hair	20%			EPA	number
6204.4200	-- Of cotton	20%			EPA	number
6204.4300	-- Of synthetic fibres	20%			EPA	number
6204.4400	-- Of artificial fibres	20%			EPA	number
6204.4900	-- Of other textile materials	20%			EPA	number
	- Skirts and divided skirts :					
6204.5100	-- Of wool or fine animal hair	20%			EPA	number
6204.5200	-- Of cotton	20%			EPA	number
6204.5300	-- Of synthetic fibres	20%			EPA	number
6204.5900	-- Of other textile materials	20%			EPA	number
	- Trousers, bib and brace overalls, breeches and shorts :					
6204.6100	-- Of wool or fine animal hair	20%			EPA	number
6204.6200	-- Of cotton	20%			EPA	number
6204.6300	-- Of synthetic fibres	20%			EPA	number
6204.6900	-- Of other textile materials	20%			EPA	number
62.05	Men's or boys' shirts.					
6205.2000	- Of cotton	20%			EPA	number
6205.3000	- Of man-made fibres	20%			EPA	number
6205.9000	- Of other textile materials	20%			EPA	number
62.06	Women's or girls' blouses, shirts and shirt-blouses.					
6206.1000	- Of silk or silk waste	20%			EPA	number
6206.2000	- Of wool or fine animal hair	20%			EPA	number

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6206.3000	- Of cotton	20%			EPA	number
6206.4000	- Of man-made fibres	20%			EPA	number
6206.9000	- Of other textile materials	20%			EPA	number
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.					
	- Underpants and briefs :					
6207.1100	-- Of cotton	20%			EPA	number
6207.1900	-- Of other textile materials	20%			EPA	number
	- Nightshirts and pyjamas :					
6207.2100	-- Of cotton	20%			EPA	number
6207.2200	-- Of man-made fibres	20%			EPA	number
6207.2900	-- Of other textile materials	20%			EPA	number
	- Other :					
6207.91	-- Of cotton :					
6207.9110	--- Singlets and other vests	20%			EPA	number
6207.9190	--- Other	20%			EPA	pound
6207.99	-- Of other textile materials :					
6207.9910	--- Singlets and other vests	20%			EPA	number
6207.9990	--- Other	20%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.					
	- Slips and petticoats :					
6208.1100	-- Of man-made fibres	20%			EPA	number
6208.1900	-- Of other textile materials	20%			EPA	number
	- Nightdresses and pyjamas :					
6208.2100	-- Of cotton	20%			EPA	number
6208.2200	-- Of man-made fibres	20%			EPA	number
6208.2900	-- Of other textile materials	20%			EPA	number
	- Other :					
6208.91	-- Of cotton :					
6208.9110	--- Singlets and other vests, briefs and panties	20%			EPA	number
6208.9190	--- Other	20%			EPA	pound
6208.92	-- Of man-made fibres :					
6208.9210	--- Singlets and other vests, briefs and panties	20%			EPA	number
6208.9290	--- Other	20%			EPA	pound
6208.99	-- Of other textile materials :					
6208.9910	--- Singlets and other vests, briefs and panties	20%			EPA	number
6208.9990	--- Other	20%			EPA	pound
62.09	Babies' garments and clothing accessories.					
6209.20	- Of cotton :					
6209.2010	--- Napkins	Free			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6209.2020	--- Other underwear	Free			EPA	pound
6209.2090	--- Other	Free			EPA	pound
6209.30	- Of synthetic fibres :					
6209.3010	--- Napkins	Free			EPA	pound
6209.3020	--- Other underwear	Free			EPA	pound
6209.3090	--- Other	Free			EPA	pound
6209.90	- Of other textile materials :					
6209.9010	--- Napkins	Free			EPA	pound
6209.9020	--- Other underwear	Free			EPA	pound
6209.9090	--- Other children's garment up to size six	Free			EPA	pound
62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.					
6210.1000	- Of fabrics of heading 56.02 or 56.03	20%			EPA	pound
6210.2000	- Other garments, of the type described in subheadings 6201.11 to 6201.19	20%			EPA	number
6210.3000	- Other garments, of the type described in subheadings 6202.11 to 6202.19	20%			EPA	number
6210.4000	- Other men's or boys' garments	20%			EPA	pound
6210.5000	- Other women's or girls' garments	20%			EPA	pound
62.11	Track suits, ski suits and swimwear; other garments.					
	- Swimwear :					
6211.1100	-- Men's or boys'	20%			EPA	number
6211.1200	-- Women's or girls'	20%			EPA	number

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6211.2000	- Ski suits	20%			EPA	number
	- Other garments, men's or boys':					
6211.3200	-- Of cotton	20%			EPA	pound
6211.3300	-- Of man-made fibres	20%			EPA	pound
6211.3900	-- Of other textile materials	20%			EPA	pound
	- Other garments, women's or girls' :					
6211.4200	-- Of cotton	20%			EPA	pound
6211.43	-- Of man-made fibres :					
6211.4310	--- Bullet proof vests	Free			EPA	pound
6211.4390	--- Other	20%			EPA	
6211.4900	-- Of other textile materials	20%			EPA	pound
62.12	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.					
6212.1000	- Brassieres	20%			EPA	pound
6212.2000	- Girdles and panty-girdles	20%			EPA	pound
6212.3000	- Corselettes	20%			EPA	pound
6212.9000	- Other	20%			EPA	pound
62.13	Handkerchiefs.					
6213.2000	- Of cotton	20%			EPA	pound
6213.9000	- Of other textile materials	20%			EPA	pound
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.					
6214.1000	- Of silk or silk waste	20%			EPA	number

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6214.2000	- Of wool or fine animal hair	20%			EPA	number
6214.3000	- Of synthetic fibres	20%			EPA	number
6214.4000	- Of artificial fibres	20%			EPA	number
6214.9000	- Of other textile materials	20%			EPA	number
62.15	Ties, bow ties and cravats.					
6215.1000	- Of silk or silk waste	20%			EPA	pound
6215.2000	- Of man-made fibres	20%			EPA	pound
6215.9000	- Of other textile materials	20%			EPA	pound
62.16	Gloves, mittens and mitts.					
6216.0000	Gloves, mittens and mitts	20%			EPA	pound
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.					
6217.1000	- Accessories	20%			EPA	pound
6217.9000	- Parts	20%			EPA	pound

Chapter 63

Other made up textile articles; sets; worn clothing and worn textile articles; rags

Notes.

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

1. Subheading 6304.20 covers articles made from fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).
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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	I.- OTHER MADE UP TEXTILE ARTICLES					
63.01	Blankets and travelling rugs.					
6301.1000	- Electric blankets	35%			EPA	number
6301.2000	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	35%			EPA	pound
6301.3000	- Blankets (other than electric blankets) and travelling rugs, of cotton	35%			EPA	pound
6301.4000	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	35%			EPA	pound
6301.9000	- Other blankets and travelling rugs	35%			EPA	pound
63.02	Bed linen, table linen, toilet linen and kitchen linen.					
6302.1000	- Bed linen, knitted or crocheted	30%			EPA	pound
	- Other bed linen, printed :					
6302.2100	-- Of cotton	30%			EPA	pound
6302.2200	-- Of man-made fibres	30%			EPA	pound
6302.2900	-- Of other textile materials	30%			EPA	pound
	- Other bed linen :					
6302.3100	-- Of cotton	30%			EPA	pound
6302.3200	-- Of man-made fibres	30%			EPA	pound
6302.3900	-- Of other textile materials	30%			EPA	pound
6302.4000**	- Table linen, knitted or crocheted	Free			EPA	pound
	- Other table linen :					

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6302.5100**	-- Of cotton	Free			EPA	pound
6302.5300**	-- Of man-made fibres	Free			EPA	pound
6302.5900**	-- Of other textile materials	Free			EPA	pound
6302.6000	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	30%			EPA	pound
	- Other :					
6302.9100	-- Of cotton	30%			EPA	pound
6302.9300	-- Of man-made fibres	30%			EPA	pound
6302.9900	-- Of other textile materials	30%			EPA	pound
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.					
	- Knitted or crocheted :					
6303.1200	-- Of synthetic fibres	30%			EPA	pound
6303.1900	-- Of other textile materials	30%			EPA	pound
	- Other :					
6303.9100	-- Of cotton	30%			EPA	pound
6303.9200	-- Of synthetic fibres	30%			EPA	pound
6303.9900	-- Of other textile materials	30%			EPA	pound
63.04	Other furnishing articles, excluding those of heading 94.04.					
	- Bedspreads :					
6304.1100	-- Knitted or crocheted	30%			EPA	pound
6304.1900	-- Other	30%			EPA	pound

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6304.2000	- Bed nets, of warp knit fabrics specified in Subheading Note 1 to this Chapter - Other :	30%			EPA	pound
6304.9100	-- Knitted or crocheted	30%			EPA	pound
6304.9200	-- Not knitted or crocheted, of cotton	30%			EPA	pound
6304.9300	-- Not knitted or crocheted, of synthetic fibres	30%			EPA	pound
6304.9900	-- Not knitted or crocheted, of other textile materials	30%			EPA	pound
63.05	Sacks and bags, of a kind used for the packing of goods.					
6305.1000	- Of jute or of other textile bast fibres of heading 53.03	30%			EPA	pound
6305.2000	- Of cotton	30%			EPA	pound
	- Of man-made textile materials :					
6305.3200	-- Flexible intermediate bulk containers	30%			EPA	pound
6305.3300	-- Other, of polyethylene or polypropylene strip or the like	30%			EPA	pound
6305.3900	-- Other	30%			EPA	pound
6305.9000	- Of other textile materials	30%			EPA	pound
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, saiboards or landcraft; camping goods.					
	- Tarpaulins, awnings and sunblinds :					
6306.1200	-- Of synthetic fibres	45%			EPA	pound

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6306.1900	-- Of other textile materials	45%			EPA	pound
	- Tents :					
6306.2200	-- Of synthetic fibres	45%			EPA	pound
6306.2900	-- Of other textile materials	45%			EPA	pound
6306.3000	- Sails	30%			EPA	pound
6306.4000	- Pneumatic mattresses	45%			EPA	pound
6306.90	- Other :					
6306.9010	--- Other camping goods of textile materials	45%			EPA	pound
6306.9090	--- Other	45%			EPA	pound
63.07	Other made up articles, including dress patterns.					
6307.1000	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	45%			EPA	pound
6307.2000	- Life-jackets and life-belts	Free			EPA	pound
6307.90	- Other :					
6307.9010	--- Flags of all nations	25%			EPA	pound
6307.9090	--- Other	25%			EPA	pound
	II.- SETS					
63.08	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.					

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6308.0000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	45%			EPA	pound
	III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS					
63.09	Worn clothing and other worn articles.					
6309.00	- Worn clothing and other worn articles :					
6309.0010	--- Clothing	20%			EPA	pound
6309.0020	--- Clothing accessories	20%			EPA	pound
6309.0030	--- Travelling rugs and blankets	20%			EPA	pound
6309.0040	--- Household linen and furnishing articles	20%			EPA	pound
6309.0050	--- Footwear	20%			EPA	pound
6309.0060	--- Headgear	20%			EPA	pound
6309.0090	--- Other	20%			EPA	pound
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.					
6310.1000	- Sorted	45%			EPA	pound
6310.9000	- Other	45%			EPA	pound

** Subject to an excise tax collected upon entry.

Section XII

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

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes.

1. This Chapter does not cover :
 - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
 - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
 - (c) Worn footwear of heading 63.09;
 - (d) Articles of asbestos (heading 68.12);
 - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
 - (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 64.06, the term “parts” does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
3. For the purposes of this Chapter :
 - (a) the terms “rubber” and “plastics” include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
 - (b) the term “leather” refers to the goods of headings 41.07 and 41.12 to 41.14.
4. Subject to Note 3 to this Chapter :
 - (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or

reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

- (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Notes.

1. For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression “sports footwear” applies only to :
 - (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
 - (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.					
6401.1000	- Footwear incorporating a protective metal toe-cap	20%			EPA	pair
	- Other footwear :					
6401.9200	-- Covering the ankle but not covering the knee	20%			EPA	pair
6401.9900	-- Other	20%			EPA	pair

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
64.02	Other footwear with outer soles and uppers of rubber or plastics.					
	- Sports footwear :					
6402.1200	-- Ski-boots, cross-country ski footwear and snowboard boots	20%			EPA	pair
6402.1900	-- Other	20%			EPA	pair
6402.2000	- Footwear with upper straps or thongs assembled to the sole by means of plugs	20%			EPA	pair
	- Other footwear :					
6402.9100	-- Covering the ankle	20%			EPA	pair
6402.9900	-- Other	20%			EPA	pair
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.					
	- Sports footwear :					
6403.1200	-- Ski-boots, cross-country ski footwear and snowboard boots	20%			EPA	pair
6403.1900	-- Other	20%			EPA	pair
6403.2000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	20%			EPA	pair
6403.4000	- Other footwear, incorporating a protective metal toe-cap	20%			EPA	pair
	- Other footwear with outer soles of leather :					
6403.5100	-- Covering the ankle	20%			EPA	pair
6403.59	- Other :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6403.5910	--- Made on a base or platform of wood, with neither an inner sole nor a protective metal cap	20%			EPA	pair
6403.5990	--- Other	20%			EPA	pair
	- Other footwear :					
6403.9100	-- Covering the ankle	20%			EPA	pair
6403.9900	-- Other	20%			EPA	pair
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.					
	- Footwear with outer soles of rubber or plastics :					
6404.1100	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	20%			EPA	pair
6404.1900	-- Other	25%			EPA	pair
6404.2000	- Footwear with outer soles of leather or composition leather	20%			EPA	pair
64.05	Other footwear.					
6405.1000	- With uppers of leather or composition Leather	20%			EPA	pair
6405.2000	- With uppers of textile materials	20%			EPA	pair
6405.9000	- Other	20%			EPA	pair

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.					
6406.1000	- Uppers and parts thereof, other than stiffeners	20%			EPA	pound
6406.2000	- Outer soles and heels, of rubber or plastic	20%			EPA	pound
6406.90	- Other :					
6406.9010	--- Parts of footwear made of wood	20%			EPA	pound
6406.9090	--- Other parts of footwear	20%			EPA	pound

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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.					
6501.0000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	45%			EPA	pound
65.02	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.					
6502.0000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	45%			EPA	pound
[65.03]						

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
65.04	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.					
6504.0000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	45%			EPA	pound
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.					
6505.0000	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	45%			EPA	pound
65.06	Other headgear, whether or not lined or trimmed.					
6506.10	- Safety headgear :					
6506.1010	--- Bullet proof headgear	Free			EPA	pound
6506.1090	--- Other	10%			EPA	pound
	- Other :					
6506.9100	-- Of rubber or of plastics	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6506.9900	-- Of other materials	45%			EPA	pound
65.07	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.					
6507.0000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	45%			EPA	pound

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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).					
6601.1000	- Garden or similar umbrellas	45%			EPA	number
	- Other :					
6601.9100	-- Having a telescopic shaft	45%			EPA	number
6601.9900	-- Other	45%			EPA	number
66.02	Walking-sticks, seat-sticks, whips, riding-crops and the like.					
6602.0000	Walking-sticks, seat-sticks, whips, riding-crops and the like	45%			EPA	number
66.03	Parts, trimmings and accessories of articles of heading 66.01 or 66.02.					
6603.2000	- Umbrella frames, including frames mounted on shafts (sticks)	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6603.9000	- Other	45%			EPA	pound

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

Notes.

1. This Chapter does not cover :
 - (a) Straining cloth of human hair (heading 59.11);
 - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - (c) Footwear (Chapter 64);
 - (d) Headgear or hair-nets (Chapter 65);
 - (e) Toys, sports requisites or carnival articles (Chapter 95); or
 - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).
 2. Heading 67.01 does not cover :
 - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
 - (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
 - (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.
 3. Heading 67.02 does not cover :
 - (a) Articles of glass (Chapter 70); or
 - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.
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Section XII
Chapter 67

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
67.01	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).					
6701.0000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes)	45%			EPA	pound
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.					
6702.1000	- Of plastics	45%			EPA	pound
6702.9000	- Of other materials	45%			EPA	pound
67.03	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.					
6703.0000	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.					
	- Of synthetic textile materials :					
6704.1100	-- Complete wigs	45%			EPA	pound
6704.19	-- Other :					
6704.1910	--- False beards, eyebrows and eyelashes, switches and the like	45%			EPA	pound
6704.1990	--- Other	45%			EPA	pound
6704.20	- Of human hair :					
6704.2010	--- Wigs, false beards, eyebrows and eyelashes, switches and the like	45%			EPA	pound
6704.2090	--- Other	45%			EPA	pound
6704.90	- Of other materials :					
6704.9010	--- Wigs, false beards, eyebrows and eyelashes, switches and the like	45%			EPA	pound
6704.9090	--- Other	45%			EPA	pound

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

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

Notes.

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

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
68.01	Setts, curbstones and flagstones, of natural stone (except slate).					
6801.0000	Setts, curbstones and flagstones, of natural stone (except slate)	45%			EPA	100 pound
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).					
6802.1000	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm (2.76 inches); artificially coloured granules, chippings and powder	25%			EPA	100 pound
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :					
6802.2100	-- Marble, travertine and alabaster	35%			EPA	100 pound
6802.2300	-- Granite	35%			EPA	100 pound
6802.2900	-- Other stone	35%			EPA	100 pound
	- Other :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6802.9100	-- Marble, travertine and alabaster	35%			EPA	100 pound
6802.9200	-- Other calcareous stone	35%			EPA	100 pound
6802.9300	-- Granite	35%			EPA	100 pound
6802.9900	-- Other stone	35%			EPA	100 pound
68.03	Worked slate and articles of slate or of agglomerated slate.					
6803.0000	Worked slate and articles of slate or of agglomerated slate	45%			EPA	100 pound
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.					
6804.1000	- Millstones and grindstones for milling, grinding or pulping - Other millstones, grindstones, grinding wheels and the like :	45%			EPA	pound
6804.2100	-- Of agglomerated synthetic or natural diamond	45%			EPA	pound
6804.2200	-- Of other agglomerated abrasives or of ceramics	45%			EPA	pound
6804.2300	-- Of natural stone	45%			EPA	pound
6804.3000	- Hand sharpening or polishing stones	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.					
6805.1000	- On a base of woven textile fabric only	45%			EPA	pound
6805.2000	- On a base of paper or paperboard only	45%			EPA	pound
6805.3000	- On a base of other materials	45%			EPA	pound
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.					
6806.1000	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	45%			EPA	pound
6806.2000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	45%			EPA	pound
6806.9000	- Other	45%			EPA	pound
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6807.1000	- In rolls	Free			EPA	100 pound
6807.90	- Other :					
6807.9010	--- Shingles of asphalt	Free			EPA	1000 linear inches
6807.9090	--- Other	45%			EPA	100 pound
68.08	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.					
6808.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders :					
6808.0010	--- Sheets and panels of vegetable fibre agglomerated with cement, plaster or other mineral binders	Free			EPA	100 pound
6808.0090	--- Other	Free			EPA	100 pound
68.09	Articles of plaster or of compositions based on plaster.					
	- Boards, sheets, panels, tiles and similar articles, not ornamented :					
6809.1100	-- Faced or reinforced with paper or paperboard only	Free			EPA	pound
6809.1900	-- Other	Free			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6809.9000	- Other articles	45%			EPA	pound
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.					
	- Tiles, flagstones, bricks and similar articles :					
6810.11	-- Building blocks and bricks :					
6810.1110	--- Building blocks of concrete	45%		300%	EPA	100 pound
6810.1190	--- Other	45%			EPA	100 pound
6810.19	-- Other :					
6810.1910	--- Tiles of concrete	25%		300%	EPA	100 pound
6810.1990	--- Other	45%			EPA	100 pound
	- Other articles :					
6810.9100	-- Prefabricated structural components for building or civil engineering	45%			EPA	100 pound
6810.9900	-- Other	45%			EPA	100 pound
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.					
6811.40	- Containing asbestos :					
6811.4010	--- Corrugated sheets	45%			EPA	pound
6811.4020	--- Sheets, panels, pavings & tiles; tubes, pipes & tube or pipe fittings; similar articles	45%			EPA	pound
	- Not containing asbestos :					
6811.8100	-- Corrugated sheets	45%			EPA	pound
6811.82	-- Other sheets, panels, tiles and similar articles :					
6811.8210	--- Shingles	Free			EPA	1000 linear inches

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6811.8220	--- Panels and sheets of asbestos cement, of cellulose fibre cement of the like	Free			EPA	pound
6811.8290	--- Other	Free			EPA	pound
6811.8900	-- Other articles	Free			EPA	pound
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.					
6812.8000	- Of crocidolite	45%			EPA	pound
	- Other :					
6812.9100	-- Clothing, clothing accessories, footwear and headgear	20%			EPA	pound
6812.9200	-- Paper, milpoundboard and felt	45%			EPA	pound
6812.9300	-- Compressed asbestos fibre jointing, in sheets or rolls	45%			EPA	pound
6812.9900	-- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.					
6813.20	- Containing asbestos :					
6813.2010	--- Brake lining and pads	45%			EPA	pound
6813.2090	--- Other	45%			EPA	pound
	- Not containing asbestos :					
6813.8100	-- Brake linings and pads	45%			EPA	pound
6813.8900	-- Other	45%			EPA	pound
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.					
6814.1000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	45%			EPA	pound
6814.9000	- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.					
6815.1000	- Non-electrical articles of graphite or other carbon	45%			EPA	pound
6815.2000	- Articles of peat	45%			EPA	pound
	- Other articles :					
6815.9100	-- Containing magnesite, dolomite or chromite	45%			EPA	pound
6815.9900	-- Other	45%			EPA	pound

Chapter 69
Ceramic products

Notes.

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.
 2. This Chapter does not cover :
 - (a) Products of heading 28.44;
 - (b) Articles of heading 68.04;
 - (c) Articles of Chapter 71 (for example, imitation jewellery);
 - (d) Cermets of heading 81.13;
 - (e) Articles of Chapter 82;
 - (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (g) Artificial teeth (heading 90.21);
 - (h) Articles of Chapter 91 (for example, clocks and clock cases);
 - (ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
 - (m) Articles of Chapter 97 (for example, works of art).
-

Section XIII
Chapter 69

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	I- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS					
69.01	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.					
6901.0000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	45%			EPA	100 pound
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.					
6902.1000	- Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	45%			EPA	100 pound
6902.2000	- Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	45%			EPA	100 pound
6902.9000	- Other	45%			EPA	100 pound

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.					
6903.1000	- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	45%			EPA	pound
6903.2000	- Containing by weight more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	45%			EPA	pound
6903.9000	- Other	45%			EPA	pound
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.					
6904.1000	- Building bricks	45%			EPA	pound
6904.9000	- Other	25%			EPA	pound
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.					
6905.1000	- Roofing tiles	35%			EPA	pound
6905.9000	- Other	45%			EPA	pound
69.06	Ceramic pipes, conduits, guttering and pipe fittings.					

** Subject to an excise tax collected upon entry.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6906.0000	Ceramic pipes, conduits, guttering and pipe fittings	45%			EPA	pound
69.07	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the likes, whether or not on a backing finishing ceramics.					
	- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :					
6907.2100	-- Of a water absorption coefficient by weight not exceeding 0.5 %	25%			EPA	100 pound
6907.2200	-- Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	25%			EPA	100 pound
6907.2300	-- Of a water absorption coefficient by weight exceeding 10 %	25%			EPA	100 pound
6907.3000	- Mosaic cubes and the like, other than those of subheading 6907.40	25%			EPA	100 pound
6907.4000	- Finishing ceramics	25%			EPA	100 pound
[69.08]						
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.					

** Subject to an excise tax collected upon entry.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Ceramic wares for laboratory, chemical or other technical uses :					
6909.1100	-- Of porcelain or china	45%			EPA	pound
6909.1200	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	45%			EPA	pound
6909.1900	-- Other	45%			EPA	pound
6909.9000	- Other	45%			EPA	pound
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.					
6910.10	- Of porcelain or china :					
6910.1010	--- Low-flow flush toilet	5%			EPA	number
6910.1090	--- Other	25%			EPA	number
6910.90	- Other :					
6910.9010	--- Low-flow flush toilets	10%			EPA	number
6910.9090	--- Other	25%			EPA	number
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.					
6911.1000**	- Tableware and kitchenware	Free			EPA	pound
6911.9000**	- Other	Free			EPA	pound
69.12	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.					

** Subject to an excise tax collected upon entry.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6912.0000	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	45%			EPA	pound
69.13	Statuettes and other ornamental ceramic articles.					
6913.1000**	- Of porcelain or china	Free			EPA	pound
6913.9000	- Other	45%			EPA	pound
69.14	Other ceramic articles.					
6914.1000	- Of porcelain or china	45%			EPA	pound
6914.9000	- Other	45%			EPA	pound

** Subject to an excise tax collected upon entry.

Chapter 70 Glass and glassware

Notes.

1. This Chapter does not cover :
 - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
 - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 70.03, 70.04 and 70.05 :
 - (a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;
 - (b) cutting to shape does not affect the classification of glass in sheets;
 - (c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infrared 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_2) content not less than 60 % by weight;
 - (b) Mineral wools with a silica (SiO_2) content less than 60 % but with an alkaline oxide (K_2O or Na_2O) content exceeding 5 % by weight or a boric oxide (B_2O_3) content exceeding 2 % by weight.

- (c) 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 Notes.

1. For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24 %.
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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
70.01	Cullet and other waste and scrap of glass; glass in the mass.					
7001.0000	Cullet and other waste and scrap of glass; glass in the mass	45%			EPA	pound
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.					
7002.1000	- Balls	45%			EPA	pound
7002.2000	- Rods	45%			EPA	pound
	- Tubes :					
7002.3100	-- Of fused quartz or other fused silica	45%			EPA	pound
7002.3200	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	45%			EPA	pound
7002.3900	-- Other	45%			EPA	pound
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.					
	- Non-wired sheets :					
7003.1200	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	45%			EPA	square yard
7003.1900	-- Other	45%			EPA	square yard

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7003.2000	- Wired sheets	45%			EPA	square yard
7003.3000	- Profiles	45%			EPA	square yard
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.					
7004.2000	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	45%			EPA	square yard
7004.9000	- Other glass	45%			EPA	square yard
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.					
7005.1000	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	45%			EPA	square yard
	- Other non-wired glass :					
7005.2100	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	45%			EPA	square yard
7005.2900	-- Other	45%			EPA	square yard
7005.3000	- Wired glass	45%			EPA	square yard

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
70.06	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.					
7006.0000	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	45%			EPA	square yard
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.					
	- Toughened (tempered) safety glass :					
7007.1100	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	45%			EPA	pound
7007.1900	-- Other	45%			EPA	square yard
	- Laminated safety glass :					
7007.2100	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	45%			EPA	pound
7007.2900	-- Other	45%			EPA	square yard
70.08	Multiple-walled insulating units of glass.					
7008.0000	Multiple-walled insulating units of glass	45%			EPA	pound
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.					
7009.1000	- Rear-view mirrors for vehicles	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other :					
7009.9100	-- Unframed	45%			EPA	pound
7009.9200	-- Framed	45%			EPA	pound
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.					
7010.1000	- Ampoules	45%			EPA	pound
7010.2000	- Stoppers, lids and other closures	45%			EPA	pound
7010.9000	- Other	45%			EPA	pound
70.11	Glass envelopes (including bupounds and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.					
7011.1000	- For electric lighting	45%			EPA	pound
7011.2000	- For cathode-ray tubes	45%			EPA	pound
7011.9000	- Other	45%			EPA	pound
[70.12]						
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7013.1000	- Of glass-ceramics	45%			EPA	pound
	- Stemware drinking glasses, other than of glass- ceramics :					
7013.2200**	-- Of lead crystal	Free			EPA	pound
7013.28	-- Other :					
7013.2810**	--- Of other crystal	Free			EPA	pound
7013.2890	--- Other	45%			EPA	pound
	- Other drinking glasses, other than of glass ceramics :					
7013.3300**	-- Of lead crystal	Free			EPA	pound
7013.37	-- Other :					
7013.3710**	--- Of other crystal	Free			EPA	pound
7013.3790	--- Other	45%			EPA	pound
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :					
7013.4100**	-- Of lead crystal	Free			EPA	pound
7013.4200	-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	45%			EPA	pound
7013.49	-- Other :					
7013.4910	--- Infant feeding bottles	Free			EPA	pound
7013.4920**	--- Of other crystal	Free			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7013.4990	--- Other	45%			EPA	pound
	- Other glassware :					
7013.9100**	-- Of lead crystal	Free			EPA	pound
7013.99	-- Other :					
7013.9910**	--- Of other crystal	Free			EPA	pound
7013.9990	--- Other	45%			EPA	pound
70.14	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.					
7014.0000	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked	45%			EPA	pound
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.					
7015.1000	- Glasses for corrective spectacles	Free			EPA	pound
7015.9000	- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.					
7016.1000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	45%			EPA	pound
7016.9000	- Other	45%			EPA	pound
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.					
7017.1000	- Of fused quartz or other fused silica	45%			EPA	pound
7017.2000	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	45%			EPA	pound
7017.9000	- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm (0.039 inches) in diameter.					
7018.1000	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	45%			EPA	pound
7018.2000	- Glass microspheres not exceeding 1 mm (0.039 inches) in diameter	45%			EPA	pound
7018.90	- Other :					
7018.9010**	--- Statuettes and other ornaments of crystal	Free			EPA	pound
7018.9090	--- Other	45%			EPA	pound
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).					
	- Slivers, rovings, yarn and chopped strands :					
7019.1100	-- Chopped strands, of a length of not more than 50 mm (1.97 inches)	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7019.1200	-- Rovings	45%			EPA	pound
7019.1900	-- Other	45%			EPA	pound
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :					
7019.3100	-- Mats	45%			EPA	pound
7019.3200	-- Thin sheets (voiles)	45%			EPA	pound
7019.39	-- Other :					
7019.3910	--- Insulation	5%			EPA	pound
7019.3990	--- Other	45%			EPA	pound
7019.4000	- Woven fabrics of rovings	45%			EPA	pound
	- Other woven fabrics :					
7019.5100	-- Of a width not exceeding 30 cm (11.81 inches)	45%			EPA	pound
7019.5200	-- Of a width exceeding 30 cm (11.81 inches), plain weave, weighing less than 250 g/m ² (7.373 ounces per square yard), of filaments measuring per single yarn not more than 136 tex	45%			EPA	pound
7019.5900	-- Other	45%			EPA	pound
7019.9000	- Other	45%			EPA	pound
7020.00	Other articles of glass.					
7020.0000	Other articles of glass	45%			EPA	pound

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

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

Notes.

1. Subject to Note 1 (A) to Section VI and except as provided below, all articles consisting wholly or partly :
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (*).
(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover :
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or

semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);

- (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (m) Arms or parts thereof (Chapter 93);
 - (n) Articles covered by Note 2 to Chapter 95;
 - (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or (*) The underlined portion of this Note constitutes an optional text.
 - (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
4. (A) The expression “precious metal” means silver, gold and platinum.
- (B) The expression “platinum” means platinum, iridium, osmium, palladium, rhodium and ruthenium.
- (C) The expression “precious or semi-precious stones” does not include any of the substances specified in Note 2 (b) to Chapter 96.
5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :
- (a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver
6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
7. Throughout the Nomenclature the expression “metal clad with precious metal” means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious

metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1 (A) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
9. For the purposes of heading 71.13, the expression “articles of jewellery” means :
 - (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

10. For the purposes of heading 71.14, the expression “articles of goldsmiths' or silversmiths' wares” includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
11. For the purposes of heading 71.17, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

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

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES					
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.					
7101.1000	- Natural pearls	Free			EPA	pound
	- Cultured pearls :					
7101.2100	-- Unworked	Free			EPA	pound
7101.2200	-- Worked	Free			EPA	pound
71.02	Diamonds, whether or not worked, but not mounted or set.					
7102.1000	- Unsorted	Free			EPA	carat
	- Industrial :					
7102.2100	-- Unworked or simply sawn, cleaved or bruted	Free			EPA	carat
7102.2900	-- Other	Free			EPA	carat
	- Non-industrial :					
7102.3100	-- Unworked or simply sawn, cleaved or bruted	Free			EPA	carat
7102.3900	-- Other	Free			EPA	carat

** Subject to an excise tax collected upon entry.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.					
7103.1000	- Unworked or simply sawn or roughly shaped	Free			EPA	carat
	- Otherwise worked :					
7103.9100	-- Rubies, sapphires and emeralds	Free			EPA	carat
7103.9900	-- Other	Free			EPA	carat
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.					
7104.1000	- Piezo-electric quartz	45%			EPA	pound
7104.2000	- Other, unworked or simply sawn or roughly shaped	45%			EPA	pound
7104.9000	- Other	45%			EPA	pound
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.					
7105.1000	- Of diamonds	45%			EPA	carat
7105.9000	- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	II. - PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL					
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.					
7106.1000	- Powder	Free			EPA	pound
	- Other :					
7106.9100	-- Unwrought	Free			EPA	pound
7106.9200	-- Semi-manufactured	Free			EPA	pound
71.07	Base metals clad with silver, not further worked than semi-manufactured.					
7107.0000	Base metals clad with silver, not further worked than semi-manufactured	45%			EPA	pound
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.					
	- Non-monetary :					
7108.1100	-- Powder	Free			EPA	pound
7108.1200	-- Other unwrought forms	Free			EPA	pound
7108.1300	-- Other semi-manufactured forms	Free			EPA	pound
7108.2000	- Monetary	Free			EPA	pound
71.09	Base metals or silver, clad with gold, not further worked than semi-manufactured.					
7109.0000	Base metals or silver, clad with gold, not further worked than semi-manufactured	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.					
	- Platinum :					
7110.1100	-- Unwrought or in powder form	Free			EPA	pound
7110.1900	-- Other	45%			EPA	pound
	- Palladium :					
7110.2100	-- Unwrought or in powder form	Free			EPA	pound
7110.2900	-- Other	45%			EPA	pound
	- Rhodium :					
7110.3100	-- Unwrought or in powder form	Free			EPA	pound
7110.3900	-- Other	45%			EPA	pound
	- Iridium, osmium and ruthenium :					
7110.4100	-- Unwrought or in powder form	Free			EPA	pound
7110.4900	-- Other	45%			EPA	pound
71.11	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.					
7111.0000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	45%			EPA	pound
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.					
7112.3000	- Ash containing precious metal or precious metal compounds	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other :					
7112.9100	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	45%			EPA	pound
7112.9200	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	45%			EPA	pound
7112.9900	-- Other	45%			EPA	pound
	III.-JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES					
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.					
	- Of precious metal whether or not plated or clad with precious metal :					
7113.1100	-- Of silver, whether or not plated or clad with other precious metal	Free			EPA	pound
7113.1900	-- Of other precious metal, whether or not plated or clad with precious metal	Free			EPA	pound
7113.2000	- Of base metal clad with precious metal	Free			EPA	pound
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.					
	- Of precious metal whether or not plated or clad with precious metal :					
7114.1100	-- Of silver, whether or not plated or clad with other precious metal	45%			EPA	pound
7114.1900	-- Of other precious metal, whether or not plated or clad with precious metal	45%			EPA	pound
7114.2000	- Of base metal clad with precious metal	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
71.15	Other articles of precious metal or of metal clad with precious metal.					
7115.1000	- Catalysts in the form of wire cloth or grill, of platinum	45%			EPA	pound
7115.9000	- Other	45%			EPA	pound
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).					
7116.1000	- Of natural or cultured pearls	Free			EPA	pound
7116.2000	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	Free			EPA	pound
71.17	Imitation jewellery.					
	- Of base metal, whether or not plated with precious metal :					
7117.1100	-- Cuff-links and studs	Free			EPA	pound
7117.1900	-- Other	Free			EPA	pound
7117.9000	- Other	Free			EPA	pound
71.18	Coin.					
7118.1000	- Coin (other than gold coin), not being legal tender	Free			EPA	pound
7118.9000	- Other	Free			EPA	pound

** Subject to an excise tax collected upon entry.

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, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or
 - (n) Articles of Chapter 97 (for example, works of art).

2. Throughout the Nomenclature, the expression “parts of general use” means :
 - (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
 - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
 - (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

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

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

3. Throughout the Nomenclature, the expression “base metals” means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the Nomenclature, the term “cermets” means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term “cermets” includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74) :
 - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term “alloys” includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles :

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

For this purpose :

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

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

(a) **Waste and scrap**

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) **Powders**

Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.

Chapter 72 Iron and steel

Notes.

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

(a) Pig iron

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

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

(b) Spiegeleisen

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

(c) Ferro-alloys

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4 % or more of the element iron and one or more of the following :

- more than 10 % of chromium
- more than 30 % of manganese
- more than 3 % of phosphorus
- more than 8 % of silicon
- a total of more than 10 % of other elements, excluding carbon, subject to a maximum content of 10 % in the case of copper.

(d) Steel

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) Stainless steel

Alloy steels containing, by weight, 1.2 % or less of carbon and 10.5 % or more of chromium, with or without other elements.

(f) Other alloy steel

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

- 0.3 % or more of aluminium
- 0.0008 % or more of boron
- 0.3 % or more of chromium
- 0.3 % or more of cobalt
- 0.4 % or more of copper
- 0.4 % or more of lead
- 1.65 % or more of manganese
- 0.08 % or more of molybdenum
- 0.3 % or more of nickel
- 0.06 % or more of niobium
- 0.6 % or more of silicon
- 0.05 % or more of titanium
- 0.3 % or more of tungsten (wolfram)
- 0.1 % or more of vanadium
- 0.05 % or more of zirconium
- 0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron or steel

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

(h) Granules

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

(ij) Semi-finished products

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

These products are not presented in coils.

(k) Flat-rolled products

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

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

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings. Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(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 specified proportions :

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

(b) Non-alloy free-cutting steel

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

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

(c) Silicon-electrical steel

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

(d) High speed steel

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

(e) Silico-manganese steel

Alloy steels containing by weight :

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

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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM					
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.					
7201.1000	- Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	45%			EPA	pound
7201.2000	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	45%			EPA	pound
7201.5000	- Alloy pig iron; spiegeleisen	45%			EPA	pound
72.02	Ferro-alloys.					
	- Ferro-manganese :					
7202.1100	-- Containing by weight more than 2 % of carbon	45%			EPA	pound
7202.1900	-- Other	45%			EPA	pound
	- Ferro-silicon :					
7202.2100	-- Containing by weight more than 55 % of silicon	45%			EPA	pound
7202.2900	-- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7202.3000	- Ferro-silico-manganese	45%			EPA	pound
	- Ferro-chromium :					
7202.4100	-- Containing by weight more than 4 % of carbon	45%			EPA	pound
7202.4900	-- Other	45%			EPA	pound
7202.5000	- Ferro-silico-chromium	45%			EPA	pound
7202.6000	- Ferro-nickel	45%			EPA	pound
7202.7000	- Ferro-molybdenum	45%			EPA	pound
7202.8000	- Ferro-tungsten and ferro-silico- tungsten	45%			EPA	pound
	- Other :					
7202.9100	-- Ferro-titanium and ferro-silico- titanium	45%			EPA	pound
7202.9200	-- Ferro-vanadium	45%			EPA	pound
7202.9300	-- Ferro-niobium	45%			EPA	pound
7202.9900	-- Other	45%			EPA	pound
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms ; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.					
7203.1000	- Ferrous products obtained by direct reduction of iron ore	45%			EPA	pound
7203.9000	- Other	45%			EPA	pound
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.					
7204.1000	- Waste and scrap of cast iron	45%			EPA	pound
	- Waste and scrap of alloy steel :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7204.2100	-- Of stainless steel	45%			EPA	pound
7204.2900	-- Other	45%			EPA	pound
7204.3000	- Waste and scrap of tinned iron or steel	45%			EPA	pound
	- Other waste and scrap :					
7204.4100	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	45%			EPA	pound
7204.4900	-- Other	45%			EPA	pound
7204.5000	- Remelting scrap ingots	45%			EPA	pound
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.					
7205.1000	- Granules	45%			EPA	pound
	- Powders :					
7205.2100	-- Of alloy steel	45%			EPA	pound
7205.2900	-- Other	45%			EPA	pound
	II.- IRON AND NON-ALLOY STEEL					
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).					
7206.1000	- Ingots	45%			EPA	pound
7206.9000	- Other	45%			EPA	pound
72.07	Semi-finished products of iron or non-alloy steel.					
	- Containing by weight less than 0.25 % of carbon :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7207.1100	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	45%			EPA	pound
7207.1200	-- Other, of rectangular (other than square) cross-section	45%			EPA	pound
7207.1900	-- Other	45%			EPA	pound
7207.2000	- Containing by weight 0.25 % or more of carbon	45%			EPA	pound
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm (23.622 inches) or more, hot-rolled, not clad, plated or coated.					
7208.1000	- In coils, not further worked than hot-rolled, with patterns in relief	45%			EPA	pound
	- Other, in coils, not further worked than hot-rolled, pickled :					
7208.2500	-- Of a thickness of 4.75 mm (0.187 inches) or more	45%			EPA	pound
7208.2600	-- Of a thickness of 3 mm (0.118 inches) or more but less than 4.75 mm(0.187 inches)	45%			EPA	pound
7208.2700	-- Of a thickness of less than 3 mm (0.118 inches)	45%			EPA	pound
	- Other, in coils, not further worked than hot-rolled :					
7208.3600	-- Of a thickness exceeding 10 mm (0.394 inches)	45%			EPA	pound
7208.3700	-- Of a thickness of 4.75 mm (0.187 inches) or more but not exceeding 10 mm (0.394 inches)	45%			EPA	pound
7208.3800	-- Of a thickness of 3 mm (0.118 inches) or more but less than 4.75 mm (0.187 inches)	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7208.3900	-- Of a thickness of less than 3 mm (0.118 inches)	45%			EPA	pound
7208.4000	- Not in coils, not further worked than hot-rolled, with patterns in relief	45%			EPA	pound
	- Other, not in coils, not further worked than hot-rolled :					
7208.5100	-- Of a thickness exceeding 10 mm (0.394 inches)	45%			EPA	pound
7208.5200	-- Of a thickness of 4.75 mm (0.187 inches) or more but not exceeding 10 mm (0.394 inches)	45%			EPA	pound
7208.5300	-- Of a thickness of 3 mm (0.118 inches) or more but less than 4.75 mm (0.187 inches)	45%			EPA	pound
7208.5400	-- Of a thickness of less than 3 mm (0.118 inches)	45%			EPA	pound
7208.9000	- Other	45%			EPA	pound
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm (23.622 inches) or more, cold-rolled (cold-reduced), not clad, plated or coated.					
	- In coils, not further worked than cold-rolled (cold-reduced) :					
7209.1500	-- Of a thickness of 3 mm (0.118 inches) or more	45%			EPA	pound
7209.1600	-- Of a thickness exceeding 1 mm (0.039 inches) but less than 3 mm (0.118 inches)	45%			EPA	pound
7209.1700	-- Of a thickness of 0.5 mm (0.020 inches) or more but not exceeding 1 mm (0.039 inches)	45%			EPA	pound
7209.1800	-- Of a thickness of less than 0.5 mm (0.020 inches)	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Not in coils, not further worked than cold- rolled (cold-reduced) :					
7209.2500	-- Of a thickness of 3 mm (0.118 inches) or more	45%			EPA	pound
7209.2600	-- Of a thickness exceeding 1 mm (0.039 inches) but less than 3 mm (0.118 inches)	45%			EPA	pound
7209.2700	-- Of a thickness of 0.5 mm (0.020 inches) or more but not exceeding 1 mm (0.039 inches)	45%			EPA	pound
7209.2800	-- Of a thickness of less than 0.5 mm (0.020 inches)	45%			EPA	pound
7209.9000	- Other	45%			EPA	pound
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm (23.622 inches) or more, clad, plated or coated.					
	- Plated or coated with tin :					
7210.1100	-- Of a thickness of 0.5 mm (0.020 inches) or more	45%			EPA	pound
7210.1200	-- Of a thickness of less than 0.5 mm (0.020 inches)	45%			EPA	pound
7210.2000	- Plated or coated with lead, including terne-plate	45%			EPA	pound
7210.3000	- Electrolytically plated or coated with zinc	45%			EPA	pound
	- Otherwise plated or coated with zinc :					
7210.4100	-- Corrugated	45%			EPA	pound
7210.4900	-- Other	45%			EPA	pound
7210.5000	- Plated or coated with chromium oxides or with chromium and chromium oxides	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Plated or coated with aluminium :					
7210.6100	-- Plated or coated with aluminium-zinc alloys	45%			EPA	pound
7210.6900	-- Other	45%			EPA	pound
7210.7000	- Painted, varnished or coated with plastics	45%			EPA	pound
7210.9000	- Other	45%			EPA	pound
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm (23.622 inches) not clad, plated or coated.					
	- Not further worked than hot-rolled :					
7211.1300	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm (5.906 inches) and a thickness of not less than 4 mm (0.157 inches), not in coils and without patterns in relief	45%			EPA	pound
7211.1400	-- Other, of a thickness of 4.75 mm (0.187 inches) or more	45%			EPA	pound
7211.1900	-- Other	45%			EPA	pound
	- Not further worked than cold-rolled (cold- reduced) :					
7211.2300	-- Containing by weight less than 0.25 % of carbon	45%			EPA	pound
7211.2900	-- Other	45%			EPA	pound
7211.9000	- Other	45%			EPA	pound
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm (23.622 inches), clad, plated or coated.					
7212.1000	- Plated or coated with tin	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7212.2000	- Electrolytically plated or coated with zinc	45%			EPA	pound
7212.3000	- Otherwise plated or coated with zinc	45%			EPA	pound
7212.4000	- Painted, varnished or coated with plastics	45%			EPA	pound
7212.5000	- Otherwise plated or coated	45%			EPA	pound
7212.6000	- Clad	45%			EPA	pound
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.					
7213.1000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	45%				pound
7213.2000	- Other, of free-cutting steel	45%				pound
	- Other :					
7213.9100	-- Of circular cross-section measuring less than 14 mm (0.551 inches) in diameter	45%				pound
7213.9900	-- Other	45%				pound
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.					
7214.1000	- Forged	25%				pound
7214.2000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	25%				pound
7214.3000	- Other, of free-cutting steel	45%			EPA	pound
	- Other :					
7214.9100	-- Of rectangular (other than square) cross-section	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7214.9900	-- Other	45%			EPA	pound
72.15	Other bars and rods of iron or non-alloy steel.					
7215.1000	- Of free-cutting steel, not further worked than cold-formed or cold-finished	45%			EPA	pound
7215.5000	- Other, not further worked than cold-formed or cold-finished	45%			EPA	pound
7215.9000	- Other	45%			EPA	pound
72.16	Angles, shapes and sections of iron or non-alloy steel.					
7216.1000	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm (3.15 inches)	45%			EPA	pound
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm (3.15 inches) :					
7216.2100	-- L sections	45%			EPA	pound
7216.2200	-- T sections	45%			EPA	pound
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm (3.15 inches) or more :					
7216.3100	-- U sections	45%			EPA	pound
7216.3200	-- I sections	45%			EPA	pound
7216.3300	-- H sections	45%			EPA	pound
7216.4000	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm (3.15 inches) or more	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7216.5000	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	45%			EPA	pound
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished :					
7216.6100	-- Obtained from flat-rolled products	45%			EPA	pound
7216.6900	-- Other	45%			EPA	pound
	- Other :					
7216.9100	-- Cold-formed or cold-finished from flat-rolled products	45%			EPA	pound
7216.9900	-- Other	45%			EPA	pound
72.17	Wire of iron or non-alloy steel.					
7217.1000	- Not plated or coated, whether or not polished	45%				pound
7217.2000	- Plated or coated with zinc	45%				pound
7217.3000	- Plated or coated with other base metals	45%				pound
7217.9000	- Other	45%				pound
	III.- STAINLESS STEEL					
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.					
7218.1000	- Ingots and other primary forms	45%			EPA	pound
	- Other :					
7218.9100	-- Of rectangular (other than square) cross-section	45%			EPA	pound
7218.9900	-- Other	45%			EPA	pound
72.19	Flat-rolled products of stainless steel, of a width of 600 mm (23.622 inches) or more.					
	- Not further worked than hot-rolled, in coils :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7219.1100	-- Of a thickness exceeding 10 mm (0.394 inches)	45%			EPA	pound
7219.1200	-- Of a thickness of 4.75 mm (0.187 inches) or more but not exceeding 10 mm (0.394 inches)	45%			EPA	pound
7219.1300	-- Of a thickness of 3 mm (0.118 inches) or more but less than 4.75 mm (0.187 inches)	45%			EPA	pound
7219.1400	-- Of a thickness of less than 3 mm (0.118 inches)	45%			EPA	pound
	- Not further worked than hot-rolled, not in coils :					
7219.2100	-- Of a thickness exceeding 10 mm (0.394 inches)	45%			EPA	pound
7219.2200	-- Of a thickness of 4.75 mm (0.187 inches) or more but not exceeding 10 mm (0.394 inches)	45%			EPA	pound
7219.2300	-- Of a thickness of 3 mm (0.118 inches) or more but less than 4.75 mm (0.187 inches)	45%			EPA	pound
7219.2400	-- Of a thickness of less than 3 mm (0.118 inches)	45%			EPA	pound
	- Not further worked than cold-rolled (cold-reduced) :					
7219.3100	-- Of a thickness of 4.75 mm (0.187 inches) or more	45%			EPA	pound
7219.3200	-- Of a thickness of 3 mm (0.118 inches) or more but less than 4.75 mm (0.187 inches)	45%			EPA	pound
7219.3300	-- Of a thickness exceeding 1 mm (0.039 inches) but less than 3 mm (0.118 inches)	45%			EPA	pound
7219.3400	-- Of a thickness of 0.5 mm (0.20 inches) or more but not exceeding 1 mm (0.039 inches)	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7219.3500	-- Of a thickness of less than 0.5 mm (0.020 inches)	45%			EPA	pound
7219.9000	- Other	45%			EPA	pound
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm (23.622 inches)					
	- Not further worked than hot-rolled :					
7220.1100	-- Of a thickness of 4.75 mm (0.187 inches) or more	45%			EPA	pound
7220.1200	-- Of a thickness of less than 4.75 mm (0.187 inches)	45%			EPA	pound
7220.2000	- Not further worked than cold-rolled (cold-reduced)	45%			EPA	pound
7220.9000	- Other	45%			EPA	pound
72.21	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.					
7221.0000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	45%			EPA	pound
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.					
	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :					
7222.1100	-- Of circular cross-section	45%			EPA	pound
7222.1900	-- Other	45%			EPA	pound
7222.2000	- Bars and rods, not further worked than cold-formed or cold-finished	45%			EPA	pound
7222.3000	- Other bars and rods	45%			EPA	pound
7222.4000	- Angles, shapes and sections	45%			EPA	pound
72.23	Wire of stainless steel.					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7223.0000	Wire of stainless steel	45%			EPA	pound
	IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON- ALLOY STEEL					
72.24	Other alloy steel in ingots or other primary forms ; semi-finished products of other alloy steel.					
7224.1000	- Ingots and other primary forms	45%			EPA	pound
7224.9000	- Other	45%			EPA	pound
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm (23.622 inches) or more.					
	- Of silicon-electrical steel :					
7225.1100	-- Grain-oriented	45%			EPA	pound
7225.1900	-- Other	45%			EPA	pound
7225.3000	- Other, not further worked than hot-rolled, in coils	45%			EPA	pound
7225.4000	- Other, not further worked than hot-rolled, not in coils	45%			EPA	pound
7225.5000	- Other, not further worked than cold-rolled (cold-reduced)	45%			EPA	pound
	- Other :					
7225.9100	-- Electrolytically plated or coated with zinc	45%			EPA	pound
7225.9200	-- Otherwise plated or coated with zinc	45%			EPA	pound
7225.9900	-- Other	45%			EPA	pound
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm (23.622 inches) .					
	- Of silicon-electrical steel :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7226.1100	-- Grain-oriented	45%			EPA	pound
7226.1900	-- Other	45%			EPA	pound
7226.2000	- Of high speed steel	45%			EPA	pound
	- Other :					
7226.9100	-- Not further worked than hot-rolled	45%			EPA	pound
7226.9200	-- Not further worked than cold-rolled (cold- reduced)	45%			EPA	pound
7226.9900	-- Other	45%			EPA	pound
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.					
7227.1000	- Of high speed steel	45%				pound
7227.2000	- Of silico-manganese steel	45%				pound
7227.9000	- Other	45%				pound
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.					
7228.1000	- Bars and rods, of high speed steel	45%			EPA	pound
7228.2000	- Bars and rods, of silico-manganese steel	45%			EPA	pound
7228.3000	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	45%			EPA	pound
7228.4000	- Other bars and rods, not further worked than forged	45%			EPA	pound
7228.5000	- Other bars and rods, not further worked than cold-formed or cold-finished	45%			EPA	pound
7228.6000	- Other bars and rods	45%			EPA	pound
7228.7000	- Angles, shapes and sections	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7228.8000	- Hollow drill bars and rods	45%			EPA	pound
72.29	Wire of other alloy steel.					
7229.2000	- Of silico-manganese steel	45%			EPA	pound
7229.9000	- Other	45%			EPA	pound

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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.					
7301.1000	- Sheet piling	45%			EPA	100 pound
7301.2000	- Angles, shapes and sections	45%			EPA	100 pound
73.02	Railway or tramway track construction material of iron or steel, the following : rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.					
7302.1000	- Rails	45%			EPA	100 pound
7302.3000	- Switch blades, crossing frogs, point rods and other crossing pieces	45%			EPA	100 pound
7302.4000	- Fish-plates and sole plates	45%			EPA	100 pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7302.9000	- Other	45%			EPA	100 pound
73.03	Tubes, pipes and hollow profiles, of cast iron.					
7303.0000	Tubes, pipes and hollow profiles, of cast iron	45%			EPA	100 pound
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.					
	- Line pipe of a kind used for oil or gas pipelines :					
7304.1100	-- Of stainless steel	45%			EPA	100 pound
7304.1900	-- Other	45%			EPA	100 pound
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :					
7304.2200	-- Drill pipe of stainless steel	45%			EPA	100 pound
7304.2300	-- other drill pipe	45%			EPA	100 pound
7304.2400	-- Other, of stainless steel	45%			EPA	100 pound
7304.2900	-- Other	45%			EPA	100 pound
	- Other, of circular cross-section, of iron or non-alloy steel :					
7304.3100	-- Cold-drawn or cold-rolled (cold-reduced)	45%			EPA	100 pound
7304.3900	-- Other	45%			EPA	100 pound
	- Other, of circular cross-section, of stainless steel :					
7304.4100	-- Cold-drawn or cold-rolled (cold-reduced)	45%			EPA	100 pound
7304.4900	-- Other	45%			EPA	100 pound
	- Other, of circular cross-section, of other alloy steel :					
7304.5100	-- Cold-drawn or cold-rolled (cold-reduced)	45%			EPA	100 pound
7304.5900	-- Other	45%			EPA	100 pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7304.9000	- Other	45%			EPA	100 pound
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm (16 inches), of iron or steel.					
	- Line pipe of a kind used for oil or gas pipelines :					
7305.1100	-- Longitudinally submerged arc welded	45%			EPA	100 pound
7305.1200	-- Other, longitudinally welded	45%			EPA	100 pound
7305.1900	-- Other	45%			EPA	100 pound
7305.2000	- Casing of a kind used in drilling for oil or gas	45%			EPA	100 pound
	- Other, welded :					
7305.3100	-- Longitudinally welded	45%			EPA	100 pound
7305.3900	-- Other	45%			EPA	100 pound
7305.9000	- Other	45%			EPA	100 pound
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.					
	- Line pipe of a kind used for oil or gas pipelines :					
7306.1100	-- Welded, of stainless steel	45%			EPA	100 pound
7306.1900	-- Other	45%			EPA	100 pound
	- Casing and tubing of a kind used in drilling for oil or gas :					
7306.2100	-- Welded, of stainless steel	45%			EPA	100 pound
7306.2900	-- Other	45%			EPA	100 pound
7306.3000	- Other, welded, of circular cross-section, of iron or non-alloy steel	45%			EPA	100 pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7306.4000	- Other, welded, of circular cross-section, of stainless steel	45%			EPA	100 pound
7306.5000	- Other, welded, of circular cross-section, of other alloy steel	45%			EPA	100 pound
	- Other, welded, of non-circular cross-section :					
7306.6100	-- Of square or rectangular cross-section	45%			EPA	100 pound
7306.6900	-- Of other non-circular cross-section	45%			EPA	100 pound
7306.9000	- Other	45%			EPA	100 pound
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.					
	- Cast fittings :					
7307.1100	-- Of non-malleable cast iron	45%			EPA	pound
7307.1900	-- Other	45%			EPA	pound
	- Other, of stainless steel :					
7307.2100	-- Flanges	45%			EPA	pound
7307.2200	-- Threaded elbows, bends and sleeves	45%			EPA	pound
7307.2300	-- Butt welding fittings	45%			EPA	pound
7307.2900	-- Other	45%			EPA	pound
	- Other :					
7307.9100	-- Flanges	45%			EPA	pound
7307.9200	-- Threaded elbows, bends and sleeves	45%			EPA	pound
7307.9300	-- Butt welding fittings	45%			EPA	pound
7307.9900	-- Other	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.					
7308.1000	- Bridges and bridge-sections	45%			EPA	100 pound
7308.2000	- Towers and lattice masts	45%			EPA	100 pound
7308.3000	- Doors, windows and their frames and thresholds for doors	Free			EPA	100 pound
7308.4000	- Equipment for scaffolding, shuttering, propping or pitpropping	45%			EPA	100 pound
7308.90	- Other :					
7308.9010	--- Bar joist	45%			EPA	100 pound
7308.9020	--- Insulated steel panel	25%			EPA	100 pound
7308.9030	--- Hurricane shutters	5%			EPA	100 pound
7308.9090	--- Other	45%			EPA	100 pound
73.09	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l (65.99 gallons), whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7309.0000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l (65.99 gallons), whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	45%			EPA	pound
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l (65.99 gallons), whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.					
7310.1000	- Of a capacity of 50 l (11 gallons) or more	45%			EPA	pound
	- Of a capacity of less than 50 l (11 gallons) :					
7310.2100	-- Cans which are to be closed by soldering or crimping	45%			EPA	pound
7310.2900	-- Other	45%			EPA	pound
73.11	Containers for compressed or liquefied gas, of iron or steel.					
7311.0000	Containers for compressed or liquefied gas, of iron or steel	45%			EPA	pound
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.					
7312.1000	- Stranded wire, ropes and cables	45%			EPA	pound
7312.9000	- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
73.13	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.					
7313.0000	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	45%			EPA	pound
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.					
	- Woven cloth :					
7314.1200	-- Endless bands for machinery, of stainless steel	45%			EPA	pound
7314.1400	-- Other woven cloth, of stainless steel	45%			EPA	pound
7314.1900	-- Other	45%			EPA	pound
7314.2000	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm (0.118 inches) or more and having a mesh size of 100 cm ² (15.5 square inches) or more	45%			EPA	pound
	- Other grill, netting and fencing, welded at the intersection :					
7314.3100	-- Plated or coated with zinc	45%			EPA	pound
7314.3900	-- Other	45%			EPA	pound
	- Other cloth, grill, netting and fencing :					
7314.4100	-- Plated or coated with zinc	45%			EPA	pound
7314.4200	-- Coated with plastics	45%			EPA	pound
7314.4900	-- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7314.5000	- Expanded metal	45%			EPA	pound
73.15	Chain and parts thereof, of iron or steel.					
	- Articulated link chain and parts thereof :					
7315.1100	-- Roller chain	45%			EPA	pound
7315.1200	-- Other chain	45%			EPA	pound
7315.1900	-- Parts	45%			EPA	pound
7315.2000	- Skid chain	45%			EPA	pound
	- Other chain :					
7315.8100	-- Stud-link	45%			EPA	pound
7315.8200	-- Other, welded link	45%			EPA	pound
7315.8900	-- Other	45%			EPA	pound
7315.9000	- Other parts	45%			EPA	pound
73.16	Anchors, grapnels and parts thereof, of iron or steel.					
7316.0000	Anchors, grapnels and parts thereof, of iron or steel	30%			EPA	pound
73.17	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.					
7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper :					
7317.0010	--- Nails	Free			EPA	100 pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7317.0090	--- Other	45%			EPA	100 pound
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.					
	- Threaded articles :					
7318.1100	-- Coach screws	45%			EPA	pound
7318.1200	-- Other wood screws	45%			EPA	pound
7318.1300	-- Screw hooks and screw rings	45%			EPA	pound
7318.1400	-- Self-tapping screws	45%			EPA	pound
7318.1500	-- Other screws and bolts, whether or not with their nuts or washers	45%			EPA	pound
7318.1600	-- Nuts	45%			EPA	pound
7318.1900	-- Other	45%			EPA	pound
	- Non-threaded articles :					
7318.2100	-- Spring washers and other lock washers	45%			EPA	pound
7318.2200	-- Other washers	45%			EPA	pound
7318.2300	-- Rivets	45%			EPA	pound
7318.2400	-- Cotters and cotter-pins	45%			EPA	pound
7318.2900	-- Other	45%			EPA	pound
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.					
7319.4000	- Safety pins and other pins	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7319.90	- Other :					
7319.9010	--- Pins of iron or steel, n.e.s.	45%			EPA	pound
7319.9090	--- Other	45%			EPA	pound
73.20	Springs and leaves for springs, of iron or steel.					
7320.1000	- Leaf-springs and leaves therefor	45%			EPA	pound
7320.2000	- Helical springs	45%			EPA	pound
7320.9000	- Other	45%			EPA	pound
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non- electric domestic appliances, and parts thereof, of iron or steel.					
	- Cooking appliances and plate warmers :					
7321.1100	-- For gas fuel or for both gas and other fuels	5%			EPA	number
7321.12	-- For liquid fuel :					
7321.1210	--- Kerosene stoves	5%			EPA	number
7321.1290	--- Other	5%			EPA	number
7321.19	-- Other, including appliances for solid fuel :					
7321.1910	--- Appliances for solid fuel	5%			EPA	number
7321.1990	--- Other	5%			EPA	number
	- Other appliances :					
7321.8100	-- For gas fuel or for both gas and other fuels	5%			EPA	number
7321.8200	-- For liquid fuel	5%			EPA	number
7321.8900	-- Other, including appliances for solid fuel	5%			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7321.9000	- Parts	5%			EPA	pound
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.					
	- Radiators and parts thereof :					
7322.1100	-- Of cast iron	45%			EPA	pound
7322.1900	-- Other	45%			EPA	pound
7322.9000	- Other	45%			EPA	pound
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.					
7323.1000	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	45%			EPA	pound
	- Other :					
7323.9100	-- Of cast iron, not enamelled	45%			EPA	pound
7323.9200	-- Of cast iron, enamelled	45%			EPA	pound
7323.9300	-- Of stainless steel	45%			EPA	pound
7323.9400	-- Of iron (other than cast iron) or steel, enameled	45%			EPA	pound
7323.9900	-- Other	45%			EPA	pound
73.24	Sanitary ware and parts thereof, of iron or steel.					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7324.1000	- Sinks and wash basins, of stainless steel	25%			EPA	pound
	- Baths :					
7324.2100	-- Of cast iron, whether or not enameled	25%			EPA	pound
7324.2900	-- Other	25%			EPA	pound
7324.9000	- Other, including parts	25%			EPA	pound
73.25	Other cast articles of iron or steel.					
7325.1000	- Of non-malleable cast iron	45%			EPA	pound
	- Other :					
7325.9100	-- Grinding balls and similar articles for mills	45%			EPA	pound
7325.9900	-- Other	45%			EPA	pound
73.26	Other articles of iron or steel.					
	- Forged or stamped, but not further worked :					
7326.1100	-- Grinding balls and similar articles for mills	45%			EPA	pound
7326.1900	-- Other	45%			EPA	pound
7326.2000	- Articles of iron or steel wire	45%			EPA	pound
7326.9000	- Other	45%			EPA	pound

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

(c) Master alloys

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other

alloys or as de-oxidants, desulphurising agents or for similar uses in the metallurgy of non-ferrous metals.

However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.53

(d) Bars and rods

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

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

(e) Profiles

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

(f) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened

circles” and “modified rect angles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel).

Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(g) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) Tubes and pipes

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

Subheading Notes.

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.

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Chapter 74

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
74.01	Copper mattes; cement copper (precipitated copper).					
7401.0000	Copper mattes; cement copper (precipitated copper)	45%			EPA	ton.
74.02	Unrefined copper; copper anodes for electrolytic refining.					
7402.0000	Unrefined copper; copper anodes for electrolytic refining	45%			EPA	pound
74.03	Refined copper and copper alloys, unwrought.					
	- Refined copper :					
7403.1100	-- Cathodes and sections of cathodes	45%			EPA	pound
7403.1200	-- Wire-bars	45%			EPA	pound
7403.1300	-- Billets	45%			EPA	pound
7403.1900	-- Other	45%			EPA	pound
	- Copper alloys :					
7403.2100	-- Copper-zinc base alloys (brass)	45%			EPA	pound
7403.2200	-- Copper-tin base alloys (bronze)	45%			EPA	pound
7403.2900	-- Other copper alloys (other than master alloys of heading 74.05)	45%			EPA	pound
74.04	Copper waste and scrap.					
7404.0000	Copper waste and scrap	45%			EPA	pound
74.05	Master alloys of copper.					
7405.0000	Master alloys of copper	45%			EPA	pound
74.06	Copper powders and flakes.					
7406.1000	- Powders of non-lamellar structure	45%			EPA	pound
7406.2000	- Powders of lamellar structure; flakes	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
74.07	Copper bars, rods and profiles.					
7407.1000	- Of refined copper	45%			EPA	pound
	- Of copper alloys :					
7407.2100	-- Of copper-zinc base alloys (brass)	45%			EPA	pound
7407.2900	-- Other	45%			EPA	pound
74.08	Copper wire.					
	- Of refined copper :					
7408.1100	-- Of which the maximum cross-sectional dimension exceeds 6 mm (0.236 inches)	45%			EPA	pound
7408.1900	-- Other	45%			EPA	pound
	- Of copper alloys :					
7408.2100	-- Of copper-zinc base alloys (brass)	45%			EPA	pound
7408.2200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	45%			EPA	pound
7408.2900	-- Other	45%			EPA	pound
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm (0.006 inches).					
	- Of refined copper :					
7409.1100	-- In coils	45%			EPA	pound
7409.1900	-- Other	45%			EPA	pound
	- Of copper-zinc base alloys (brass) :					
7409.2100	-- In coils	45%			EPA	pound
7409.2900	-- Other	45%			EPA	pound
	- Of copper-tin base alloys (bronze) :					
7409.3100	-- In coils	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7409.3900	-- Other	45%			EPA	pound
7409.4000	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	45%			EPA	pound
7409.9000	- Of other copper alloys	45%			EPA	pound
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm (0.006 inches).					
	- Not backed :					
7410.1100	-- Of refined copper	45%			EPA	pound
7410.1200	-- Of copper alloys	45%			EPA	pound
	- Backed :					
7410.2100	-- Of refined copper	45%			EPA	pound
7410.2200	-- Of copper alloys	45%			EPA	pound
74.11	Copper tubes and pipes.					
7411.1000	- Of refined copper	35%			EPA	pound
	- Of copper alloys :					
7411.2100	-- Of copper-zinc base alloys (brass)	45%			EPA	pound
7411.2200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	45%			EPA	pound
7411.2900	-- Other	45%			EPA	pound
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).					
7412.1000	- Of refined copper	45%			EPA	pound
7412.2000	- Of copper alloys	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
74.13	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.					
7413.0000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	45%			EPA	pound
[74.14]						
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.					
7415.1000	- Nails and tacks, drawing pins, staples and similar articles	45%			EPA	100 pound
	- Other articles, not threaded :					
7415.2100	-- Washers (including spring washers)	45%			EPA	100 pound
7415.2900	-- Other	45%			EPA	100 pound
	- Other threaded articles :					
7415.3300	-- Screws; bolts and nuts	45%			EPA	100 pound
7415.3900	-- Other	45%			EPA	100 pound
[74.16]						
[74.17]						
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.					
7418.1000	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7418.2000	- Sanitary ware and parts thereof	45%			EPA	pound
74.19	Other articles of copper.					
7419.1000	- Chain and parts thereof	45%			EPA	pound
	- Other :					
7419.9100	-- Cast, moulded, stamped or forged, but not further worked	45%			EPA	pound
7419.9900	-- Other	45%			EPA	pound

Chapter 75
Nickel and articles thereof

Notes.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel).

Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

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

Subheading Notes.

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

(a) Nickel, not alloyed

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

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

TABLE – Other elements

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

(b) Nickel alloys

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

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

2. Notwithstanding the provisions of Chapter Note 1 (c), 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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.					
7501.1000	- Nickel mattes	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7501.2000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	45%			EPA	pound
75.02	Unwrought nickel.					
7502.1000	- Nickel, not alloyed	45%			EPA	pound
7502.2000	- Nickel alloys	45%			EPA	pound
75.03	Nickel waste and scrap.					
7503.0000	Nickel waste and scrap	45%			EPA	pound
75.04	Nickel powders and flakes.					
7504.0000	Nickel powders and flakes	45%			EPA	pound
75.05	Nickel bars, rods, profiles and wire.					
	- Bars, rods and profiles :					
7505.1100	-- Of nickel, not alloyed	45%			EPA	pound
7505.1200	-- Of nickel alloys	45%			EPA	pound
	- Wire :					
7505.2100	-- Of nickel, not alloyed	45%			EPA	pound
7505.2200	-- Of nickel alloys	45%			EPA	pound
75.06	Nickel plates, sheets, strip and foil.					
7506.1000	- Of nickel, not alloyed	45%			EPA	pound
7506.2000	- Of nickel alloys	45%			EPA	pound
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, epoundows, sleeves).					
	- Tubes and pipes :					
7507.1100	-- Of nickel, not alloyed	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7507.1200	-- Of nickel alloys	45%			EPA	pound
7507.2000	- Tube or pipe fittings	45%			EPA	pound
75.08	Other articles of nickel.					
7508.1000	- Cloth, grill and netting, of nickel wire	45%			EPA	pound
7508.9000	- Other	45%			EPA	pound

Chapter 76
Aluminium and articles thereof

Notes.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel).

Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including modified rectangles of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

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

Subheading Notes.

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

(a) Aluminium, not alloyed

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

TABLE – Other elements

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

(b) Aluminium alloys

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

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

2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7616.91 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
76.01	Unwrought aluminium.					
7601.1000	- Aluminium, not alloyed	45%			EPA	pound
7601.2000	- Aluminium alloys	45%			EPA	pound
76.02	Aluminium waste and scrap.					
7602.0000	Aluminium waste and scrap	45%			EPA	pound
76.03	Aluminium powders and flakes.					
7603.1000	- Powders of non-lamellar structure	45%			EPA	pound
7603.2000	- Powders of lamellar structure ; flakes	45%			EPA	pound
76.04	Aluminium bars, rods and profiles.					
7604.1000	- Of aluminium, not alloyed	45%			EPA	pound
	- Of aluminium alloys :					
7604.2100	-- Hollow profiles	45%			EPA	pound
7604.2900	-- Other	45%			EPA	pound
76.05	Aluminium wire.					
	- Of aluminium, not alloyed :					
7605.1100	-- Of which the maximum cross-sectional dimension exceeds 7 mm (0.276 inches)	45%			EPA	pound
7605.1900	-- Other	45%			EPA	pound
	- Of aluminium alloys :					
7605.2100	-- Of which the maximum cross-sectional dimension exceeds 7 mm (0.276 inches)	45%			EPA	pound
7605.2900	-- Other	45%			EPA	pound
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm (0.008 inches).					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Rectangular (including square) :					
7606.11	-- Of aluminum, not alloyed :					
7606.1110	--- Shingles	5%			EPA	pound
7606.1190	--- Other	45%			EPA	pound
7606.12	-- Of aluminum, alloys :					
7606.1210	--- Shingles	5%			EPA	pound
7606.1290	--- Other	45%			EPA	pound
	- Other :					
7606.9100	-- Of aluminium, not alloyed	45%			EPA	pound
7606.9200	-- Of aluminium alloys	45%			EPA	pound
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 (0.008 inches).					
	- Not backed :					
7607.1100	-- Rolled but not further worked	30%			EPA	pound
7607.1900	-- Other	30%			EPA	pound
7607.2000	- Backed	30%			EPA	pound
76.08	Aluminium tubes and pipes.					
7608.1000	- Of aluminium, not alloyed	45%			EPA	pound
7608.2000	- Of aluminium alloys	45%			EPA	pound
76.09	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7609.0000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	45%			EPA	pound
76.10	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.					
7610.10	- Doors, windows and their frames and thresholds for doors :					
7610.1010	--- Double glazed and or vacuum sealed windows	25%			EPA	pound
7610.1020	--- Aluminium Doors	Free			EPA	pound
7610.1090	--- Other	35%			EPA	pound
7610.90	- Other :					
7610.9010	--- Hurricane Shutters	25%			EPA	100 pound
7610.9090	--- Other	45%			EPA	100 pound
76.11	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l (65.99 gallons), whether or not lined or hear-insulated, but not fitted with mechanical or thermal equipment.					

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Chapter 76

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7611.0000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l (65.99 gallons), whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	45%			EPA	pound
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l (65.99 gallons), whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.					
7612.1000	- Collapsible tubular containers	45%			EPA	pound
7612.9000	- Other	45%			EPA	pound
76.13	Aluminium containers for compressed or liquefied gas.					
7613.0000	Aluminium containers for compressed or liquefied gas	45%			EPA	pound
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.					
7614.1000	- With steel core	45%			EPA	pound
7614.9000	- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
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.					
7615.1000	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	45%			EPA	pound
7615.2000	- Sanitary ware and parts thereof	45%			EPA	pound
76.16	Other articles of aluminium.					
7616.1000	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	45%			EPA	pound
	- Other :					
7616.9100	-- Cloth, grill, netting and fencing of aluminum wire	45%			EPA	pound
7616.9900	-- Other	45%			EPA	pound

Chapter 77

(Reserved for possible future use in the Harmonized System)

Chapter 78
Lead and articles thereof

Notes.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including

“flattened circles” and “modified rectangles, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel).

Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including modified rectangles of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 78.04 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

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

Subheading Notes.

1. In this Chapter the expression “refined lead” means:

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

TABLE – Other elements

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



TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
78.01	Unwrought lead.					
7801.1000	- Refined lead	45%			EPA	pound
	- Other :					
7801.9100	-- Containing by weight antimony as the principal other element	45%			EPA	pound
7801.9900	-- Other	45%			EPA	pound
78.02	Lead waste and scrap.					
7802.0000	Lead waste and scrap	45%			EPA	pound
[78.03]						
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.					
	- Plates, sheets, strip and foil :					
7804.1100	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm (0.008 inches)	45%			EPA	pound
7804.1900	-- Other	45%			EPA	pound
7804.2000	- Powders and flakes	45%			EPA	pound
[78.05]						
78.06	Other articles of lead.					
7806.00	- Other articles of lead :					
7806.0010	--- Lead bars, rods, profiles and wires, n.e.s.	45%			EPA	pound
7806.0090	--- Other articles of lead	45%			EPA	pound

Chapter 79
Zinc and articles thereof

Notes.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including

“flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel).

Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 79.05 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

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

Subheading Notes.

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

(a) **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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
79.01	Unwrought zinc.					
	- Zinc, not alloyed :					
7901.1100	-- Containing by weight 99.99 % or more of zinc	45%			EPA	pound
7901.1200	-- Containing by weight less than 99.99 % of zinc	45%			EPA	pound
7901.2000	- Zinc alloys	45%			EPA	pound
79.02	Zinc waste and scrap.					
7902.0000	Zinc waste and scrap	45%			EPA	pound
79.03	Zinc dust, powders and flakes.					
7903.1000	- Zinc dust	45%			EPA	pound
7903.9000	- Other	45%			EPA	pound
79.04	Zinc bars, rods, profiles and wire.					
7904.0000	Zinc bars, rods, profiles and wire	45%			EPA	pound
79.05	Zinc plates, sheets, strip and foil.					
7905.0000	Zinc plates, sheets, strip and foil	45%			EPA	pound
[79.06]						
79.07	Other articles of zinc.					
7907.0000	Other articles of zinc	45%			EPA	pound

Chapter 80
Tin and articles thereof

Notes.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

(e) Tubes and pipes

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

Subheading Notes.

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 is equal to or greater than the limit specified in the foregoing table.
-

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
80.01	Unwrought tin.					
8001.1000	- Tin, not alloyed	45%			EPA	pound
8001.2000	- Tin alloys	45%			EPA	pound
80.02	Tin waste and scrap.					
8002.0000	Tin waste and scrap	45%			EPA	pound
80.03	Tin bars, rods, profiles and wire.					
8003.0000	Tin bars, rods, profiles and wire	45%			EPA	pound
[80.04]						
[80.05]						
[80.06]						
80.07	Other articles of tin.					
8007.0000	Other articles of tin	45%			EPA	pound

Chapter 81
Other base metals; cermets; articles thereof

Subheading Notes.

- Note 1 to Chapter 74, defining “bars and rods”, “profiles”, “wire” and “plates, sheets, strip and foil” applies, *mutatis mutandis*, to this Chapter.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.					
8101.1000	- Powders	45%			EPA	pound
	- Other :					
8101.9400	-- Unwrought tungsten, including bars and rods obtained simply by sintering	45%			EPA	pound
8101.9600	-- Wire	45%			EPA	pound
8101.9700	-- Waste and scrap	45%			EPA	pound
8101.9900	-- Other	45%			EPA	pound
81.02	Molybdenum and articles thereof, including waste and scrap.					
8102.1000	- Powders	45%			EPA	pound
	- Other :					
8102.9400	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	45%			EPA	pound
8102.9500	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8102.9600	-- Wire	45%			EPA	pound
8102.9700	-- Waste and scrap	45%			EPA	pound
8102.9900	-- Other	45%			EPA	pound
81.03	Tantalum and articles thereof, including waste and scrap.					
8103.2000	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	45%			EPA	pound
8103.3000	- Waste and scrap	45%			EPA	pound
8103.9000	- Other	45%			EPA	pound
81.04	Magnesium and articles thereof, including waste and scrap.					
	- Unwrought magnesium :					
8104.1100	-- Containing at least 99.8 % by weight of magnesium	45%			EPA	pound
8104.1900	-- Other	45%			EPA	pound
8104.2000	- Waste and scrap	45%			EPA	pound
8104.3000	- Raspings, turnings and granules, graded according to size; powders	45%			EPA	pound
8104.9000	- Other	45%			EPA	pound
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.					
8105.2000	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	45%			EPA	pound
8105.3000	- Waste and scrap	45%			EPA	pound
8105.9000	- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
81.06	Bismuth and articles thereof, including waste and scrap.					
8106.0000	Bismuth and articles thereof, including waste and scrap	45%			EPA	pound
81.07	Cadmium and articles thereof, including waste and scrap.					
8107.2000	- Unwrought cadmium; powders	45%			EPA	pound
8107.3000	- Waste and scrap	45%			EPA	pound
8107.9000	- Other	45%			EPA	pound
81.08	Titanium and articles thereof, including waste and scrap.					
8108.2000	- Unwrought titanium; powders	45%			EPA	pound
8108.3000	- Waste and scrap	45%			EPA	pound
8108.9000	- Other	45%			EPA	pound
81.09	Zirconium and articles thereof, including waste and scrap.					
8109.2000	- Unwrought zirconium; powders	45%			EPA	pound
8109.3000	- Waste and scrap	45%			EPA	pound
8109.9000	- Other	45%			EPA	pound
81.10	Antimony and articles thereof, including waste and scrap.					
8110.1000	- Unwrought antimony; powders	45%			EPA	pound
8110.2000	- Waste and scrap	45%			EPA	pound
8110.9000	- Other	45%			EPA	pound
81.11	Manganese and articles thereof, including waste and scrap.					
8111.0000	Manganese and articles thereof, including waste and scrap	45%			EPA	pound

Section XV
Chapter 81

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.					
	- Beryllium :					
8112.1200	-- Unwrought; powders	45%			EPA	pound
8112.1300	-- Waste and scrap	45%			EPA	pound
8112.1900	-- Other	45%			EPA	pound
	- Chromium :					
8112.2100	-- Unwrought; powders	45%			EPA	pound
8112.2200	-- Waste and scrap	45%			EPA	pound
8112.2900	-- Other	45%			EPA	pound
	- Thallium :					
8112.5100	-- Unwrought; powders	45%			EPA	pound
8112.5200	-- Waste and scrap	45%			EPA	pound
8112.5900	-- Other	45%			EPA	pound
	- Other :					
8112.9200	-- Unwrought; waste and scrap; powders	45%			EPA	pound
8112.9900	-- Other	45%			EPA	pound
81.13	Cermets and articles thereof, including waste and scrap.					
8113.0000	Cermets and articles thereof, including waste and scrap	45%			EPA	pound

Chapter 82

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

Notes.

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of :
 - (a) Base metal;
 - (b) Metal carbides or cermets;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
82.01	Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.					
8201.1000	- Spades and shovels	25%			EPA	pound
8201.3000	- Mattocks, picks, hoes and rakes	25%			EPA	pound
8201.4000	- Axes, bill hooks and similar hewing tools	25%			EPA	pound
8201.5000	- Secateurs and similar one-handed pruners and shears (including poultry shears)	25%			EPA	pound
8201.6000	- Hedge shears, two-handed pruning shears and similar two-handed shears	25%			EPA	pound
8201.90	- Other hand tools of a kind used in agriculture, horticulture or forestry :					
8201.9010	--- Machetes	25%			EPA	number
8201.9020	--- Forks, including pitchforks	25%			EPA	pound
8201.9090	--- Other	25%			EPA	pound
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).					
8202.1000	- Hand saws	25%			EPA	pound
8202.2000	- Band saw blades	25%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Circular saw blades (including slitting or slotting saw blades) :					
8202.3100	-- With working part of steel	25%			EPA	pound
8202.3900	-- Other, including parts	25%			EPA	pound
8202.4000	- Chain saw blades	25%			EPA	pound
	- Other saw blades :					
8202.9100	-- Straight saw blades, for working metal	25%			EPA	pound
8202.9900	-- Other	25%			EPA	pound
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe- cutters, bolt croppers, perforating punches and similar hand tools.					
8203.1000	- Files, rasps and similar tools	25%			EPA	pound
8203.2000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	25%			EPA	pound
8203.3000	- Metal cutting shears and similar tools	25%			EPA	pound
8203.4000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	25%			EPA	pound
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.					
	- Hand-operated spanners and wrenches :					
8204.1100	-- Non-adjustable	25%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8204.1200	-- Adjustable	25%			EPA	pound
8204.2000	- Interchangeable spanner sockets, with or without handles	25%			EPA	pound
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.					
8205.1000	- Drilling, threading or tapping tools	25%			EPA	pound
8205.2000	- Hammers and sledge hammers	25%			EPA	pound
8205.3000	- Planes, chisels, gouges and similar cutting tools for working wood	25%			EPA	pound
8205.4000	- Screwdrivers	25%			EPA	pound
	- Other hand tools (including glaziers' diamonds) :					
8205.5100	-- Household tools	25%			EPA	pound
8205.5900	-- Other	25%			EPA	pound
8205.6000	- Blow lamps	25%			EPA	pound
8205.7000	- Vices, clamps and the like	25%			EPA	pound
8205.9000	- Other, including sets of articles of two or more of the foregoing subheadings	25%			EPA	pound
82.06	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8206.0000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	25%			EPA	pound
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.					
	- Rock drilling or earth boring tools :					
8207.1300	-- With working part of cermets	25%			EPA	pound
8207.1900	-- Other, including parts	25%			EPA	pound
8207.2000	- Dies for drawing or extruding metal	25%			EPA	pound
8207.3000	- Tools for pressing, stamping or punching	25%			EPA	pound
8207.4000	- Tools for tapping or threading	25%			EPA	pound
8207.5000	- Tools for drilling, other than for rock drilling	25%			EPA	pound
8207.6000	- Tools for boring or broaching	25%			EPA	pound
8207.7000	- Tools for milling	25%			EPA	pound
8207.8000	- Tools for turning	25%			EPA	pound
8207.9000	- Other interchangeable tools	25%			EPA	pound
82.08	Knives and cutting blades, for machines or for mechanical appliances.					
8208.1000	- For metal working	25%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8208.2000	- For wood working	25%			EPA	pound
8208.3000	- For kitchen appliances or for machines used by the food industry	25%			EPA	pound
8208.4000	- For agricultural, horticultural or forestry machines	25%			EPA	pound
8208.9000	- Other	25%			EPA	pound
82.09	Plates, sticks, tips and the like for tools, unmounted, of cermets.	25%				
8209.0000	Plates, sticks, tips and the like for tools, unmounted, of cermets	25%			EPA	pound
82.10	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.					
8210.0000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	25%			EPA	pound
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.					
8211.1000	- Sets of assorted articles	25%			EPA	number
	- Other :					
8211.9100	-- Table knives having fixed blades	25%			EPA	number
8211.9200	-- Other knives having fixed blades	25%			EPA	number
8211.9300	-- Knives having other than fixed blades	25%			EPA	number
8211.9400	-- Blades	25%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8211.9500	-- Handles of base metal	25%			EPA	pound
82.12	Razors and razor blades (including razor blade blanks in strips).					
8212.1000	- Razors	25%			EPA	number
8212.2000	- Safety razor blades, including razor blade blanks in strips	25%			EPA	number
8212.9000	- Other parts	25%			EPA	pound
82.13	Scissors, tailors' shears and similar shears, and blades therefor.					
8213.0000	Scissors, tailors' shears and similar shears, and blades therefor	25%			EPA	pound
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).					
8214.1000	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	25%			EPA	pound
8214.2000	- Manicure or pedicure sets and instruments (including nail files)	25%			EPA	pound
8214.9000	- Other	25%			EPA	pound
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.					
8215.1000	- Sets of assorted articles containing at least one article plated with precious metal	25%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8215.2000	- Other sets of assorted articles	25%			EPA	pound
	- Other :					
8215.9100	-- Plated with precious metal	25%			EPA	pound
8215.9900	-- Other	25%			EPA	pound

Chapter 83

Miscellaneous articles of base metal

Notes.

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading 83.02, the word “castors” means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.					
8301.1000	- Padlocks	20%			EPA	pound
8301.2000	- Locks of a kind used for motor vehicles	45%			EPA	pound
8301.3000	- Locks of a kind used for furniture	20%			EPA	pound
8301.4000	- Other locks	20%			EPA	pound
8301.5000	- Clasps and frames with clasps, incorporating locks	20%			EPA	pound
8301.6000	- Parts	20%			EPA	pound

Section XV
Chapter 83

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8301.7000	- Keys presented separately	20%			EPA	pound
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.					
8302.1000	- Hinges	25%			EPA	pound
8302.2000	- Castors	45%			EPA	pound
8302.3000	- Other mountings, fittings and similar articles suitable for motor vehicles	45%			EPA	pound
	- Other mountings, fittings and similar articles :					
8302.4100	-- Suitable for buildings	45%			EPA	pound
8302.4200	-- Other, suitable for furniture	45%			EPA	pound
8302.4900	-- Other	45%			EPA	pound
8302.5000	- Hat-racks, hat-pegs, brackets and similar fixtures	45%			EPA	pound
8302.6000	- Automatic door closers	45%			EPA	pound
83.03	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8303.0000	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	45%			EPA	pound
83.04	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.					
8304.0000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03	45%			EPA	pound
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.					
8305.1000	- Fittings for loose-leaf binders or files	45%			EPA	pound
8305.2000	- Staples in strips	45%			EPA	pound
8305.9000	- Other, including parts	45%			EPA	pound
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.					

Section XV
Chapter 83

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8306.1000	- Bells, gongs and the like	45%			EPA	pound
	- Statuettes and other ornaments :					
8306.2100	-- Plated with precious metal	45%			EPA	pound
8306.2900	-- Other	45%			EPA	pound
8306.3000	- Photograph, picture or similar frames; mirrors	45%			EPA	pound
83.07	Flexible tubing of base metal, with or without fittings.					
8307.1000	- Of iron or steel	45%			EPA	pound
8307.9000	- Of other base metal	45%			EPA	pound
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.					
8308.1000	- Hooks, eyes and eyelets	45%			EPA	pound
8308.2000	- Tubular or bifurcated rivets	45%			EPA	pound
8308.9000	- Other, including parts	45%			EPA	pound
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.					

Section XV
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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8309.1000	- Crown corks	45%			EPA	pound
8309.9000	- Other	45%			EPA	pound
83.10	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.					
8310.0000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05	45%			EPA	pound
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.					
8311.1000	- Coated electrodes of base metal, for electric arc-welding	45%			EPA	pound
8311.2000	- Cored wire of base metal, for electric arc-welding	45%			EPA	pound
8311.3000	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	45%			EPA	pound
8311.9000	- Other	45%			EPA	pound

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

1. This Section does not cover :
 - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
 - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
 - (e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11); Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (h) Drill pipe (heading 73.04);
 - (ij) Endless belts of metal wire or strip (Section XV);
 - (k) Articles of Chapter 82 or 83;
 - (l) Articles of Section XVII;
 - (m) Articles of Chapter 90;
 - (n) Clocks, watches or other articles of Chapter 91;
 - (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
 - (p) Articles of Chapter 95; or

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

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 96.03).

2. Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover :

- (a) Germination plant, incubators or brooders (heading 84.36);
- (b) Grain dampening machines (heading 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (e) Machinery, plant or laboratory equipment, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover :

- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
- (b) Office machinery of heading 84.72.

Heading 84.24 does not cover :

- (a) Ink-jet printing machines (heading 84.43); or
 - (b) Water-jet cutting machines (heading 84.56).
3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :
- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
 - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
 - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
5. (A) For the purposes of heading 84.71, the expression “automatic data processing machines” means machines capable of :
- (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
 - (ii) Being freely programmed in accordance with the requirements of the user;
 - (iii) Performing arithmetical computations specified by the user; and
 - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :
- (i) It is of a kind solely or principally used in an automatic data processing system;
 - (ii) It is connectable to the central processing unit either directly or through one or more other units; and
 - (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

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

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

- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above :
- (i) Printers, copying machines, facsimile machines, whether or not combined;
 - (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
 - (iii) Loudspeakers and microphones;
 - (iv) Television cameras, digital cameras and video camera recorders;
 - (v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading 84.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 % or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

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

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79.

Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
9. (A) Notes 9 (a) and 9 (b) to Chapter 85 also apply with respect to the expressions “semiconductor devices” and “electronic integrated circuits”, respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light-emitting diodes (LED)
- (B) For the purposes of this Note and of heading 84.86, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel.

The expression “flat panel display” does not cover cathode-ray tube technology.

- (C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for :
 - (i) the manufacture or repair of masks and reticles;
 - (ii) assembling semiconductor devices or electronic integrated circuits;
 - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

1. For the purposes of subheading 8465.20, the term “machining centres” applies only to 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 5 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
3. For the purposes of subheading 8481.20, the expression “valves for oleohydraulic or pneumatic transmissions” means valves which are used specifically in the transmission of “fluid power” in a hydraulic or pneumatic system, where the energy source is supplied in

the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes

4. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.



Section XVI
Chapter 84

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.					
8401.1000	- Nuclear reactors	45%			EPA	pound
8401.2000	- Machinery and apparatus for isotopic separation, and parts thereof	45%			EPA	pound
8401.3000	- Fuel elements (cartridges), non-irradiated	45%			EPA	pound
8401.4000	- Parts of nuclear reactors	45%			EPA	pound
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.					
	- Steam or other vapour generating boilers :					
8402.1100	-- Watertube boilers with a steam production exceeding 45 t per hour	45%			EPA	pound
8402.1200	-- Watertube boilers with a steam production not exceeding 45 t per hour	45%			EPA	pound
8402.1900	-- Other vapour generating boilers, including hybrid boilers	45%			EPA	pound
8402.2000	- Super-heated water boilers	45%			EPA	pound
8402.9000	- Parts	45%			EPA	pound
84.03	Central heating boilers other than those of heading 84.02.					
8403.1000	- Boilers	45%			EPA	number
8403.9000	- Parts	45%			EPA	pound

** Subject to an excise tax collected upon entry.

Section XVI
Chapter 84

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.04	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.					
8404.1000	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	45%			EPA	pound
8404.2000	- Condensers for steam or other vapour power units	45%			EPA	pound
8404.9000	- Parts	45%			EPA	pound
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.					
8405.1000	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	45%			EPA	pound
8405.9000	- Parts	45%			EPA	pound
84.06	Steam turbines and other vapour turbines.					
8406.1000	- Turbines for marine propulsion	5%			EPA	number
	- Other turbines :					
8406.8100	-- Of an output exceeding 40 MW	45%			EPA	number
8406.8200	-- Of an output not exceeding 40 MW	45%			EPA	number
8406.9000	- Parts	45%			EPA	pound
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.					

** Subject to an excise tax collected upon entry.

Section XVI
Chapter 84

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8407.1000	- Aircraft engines	5%			EPA	Number
	- Marine propulsion engines :					
8407.2100	-- Outboard motors	5%			EPA	number
8407.2900	-- Other	5%			EPA	number
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :					
8407.31	-- Of a cylinder capacity not exceeding 50 cc :					
8407.3110**	--- For vehicles of heading 87.11 and subheading 8703.10	Free			EPA	number
8407.3190	--- Other	45%			EPA	number
8407.32	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :					
8407.3210**	--- For vehicles of heading 87.11 and subheading 8703.10	Free			EPA	number
8407.3290	--- Other	45%			EPA	number
8407.33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc :					
8407.3310**	--- For vehicles of heading 87.11	Free			EPA	number
8407.3320	--- For vehicles of headings 87.03 and 87.04	Free			EPA	number
8407.3390	--- Other	45%			EPA	number
8407.34	-- Of a cylinder capacity exceeding 1,000 cc :					
8407.3410**	--- For vehicles of heading 87.11	Free			EPA	number
8407.3420**	--- For vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05	Free			EPA	number
8407.3490	--- Other	45%			EPA	number
8407.90	- Other engines :					

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8407.9010**	--- For vehicles of heading 87.11 and subheading 8703.10	Free			EPA	number
8407.9020**	--- For vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.10)	Free			EPA	number
8407.9090	--- Other	45%			EPA	number
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).					
8408.1000	- Marine propulsion engines	5%			EPA	number
8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87 :					
8408.2010**	--- For vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05	Free			EPA	number
8408.2090	--- Other	45%			EPA	number
8408.9000	- Other engines	45%			EPA	number
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.					
8409.1000	- For aircraft engines	5%			EPA	pound
	- Other :					
8409.91	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines :					
8409.9110	--- For engines of subheadings 8407.2100 and 8407.2900	5%			EPA	pound
8409.9120**	--- For engines of subheadings 8407.3110, 8407.3210, 8407.3310, 8407.3410 and 8407.9010	Free			EPA	pound
8409.9130**	--- For engines of subheadings 8407.3320, 8407.3420 and 8407.9020	Free			EPA	pound
8409.9190	--- Other	45%			EPA	pound

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8409.99	-- Other :					
8409.9910	--- For engines of subheading 8408.1000	10%			EPA	pound
8409.9920**	--- For engines of subheading 8408.2010	Free			EPA	pound
8409.9990	--- Other	45%			EPA	pound
84.10	Hydraulic turbines, water wheels, and regulators therefor.					
	- Hydraulic turbines and water wheels :					
8410.1100	-- Of a power not exceeding 1,000 kW	45%			EPA	number
8410.1200	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	45%			EPA	number
8410.1300	-- Of a power exceeding 10,000 kW	45%			EPA	number
8410.9000	- Parts, including regulators	45%			EPA	pound
84.11	Turbo-jets, turbo-propellers and other gas turbines.					
	- Turbo-jets :					
8411.1100	-- Of a thrust not exceeding 25 kN	5%			EPA	number
8411.1200	-- Of a thrust exceeding 25 kN	5%			EPA	number
	- Turbo-propellers :					
8411.2100	-- Of a power not exceeding 1,100 kW	5%			EPA	number
8411.2200	-- Of a power exceeding 1,100 kW	5%			EPA	number
	- Other gas turbines :					
8411.81	-- Of a power not exceeding 5,000 kW :					
8411.8110	--- For marine propulsion	5%			EPA	number
8411.8190	--- Other	45%			EPA	number
8411.82	-- Of a power exceeding 5,000 kW :					

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8411.8210	--- For marine propulsion	5%			EPA	number
8411.8290	--- Other	45%			EPA	number
	- Parts :					
8411.9100	-- Of turbo-jets or turbo-propellers	5%			EPA	pound
8411.99	- Other :					
8411.9910	--- For marine propulsion	5%			EPA	number
8411.9990	--- Other	45%			EPA	number
84.12	Other engines and motors.					
8412.1000	- Reaction engines other than turbo-jets	45%			EPA	number
	- Hydraulic power engines and motors :					
8412.2100	-- Linear acting (cylinders)	45%			EPA	number
8412.2900	-- Other	45%			EPA	number
	- Pneumatic power engines and motors :					
8412.3100	-- Linear acting (cylinders)	45%			EPA	number
8412.3900	-- Other	45%			EPA	number
8412.80	- Other :					
8412.8010	--- Wind engines (windmills)	Free			EPA	number
8412.8090	--- Other	45%			EPA	number
8412.9000	- Parts	45%			EPA	pound
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.					
	- Pumps fitted or designed to be fitted with a measuring device :					
8413.1100	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	45%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8413.1900	-- Other	45%			EPA	number
8413.2000	- Hand pumps, other than those of subheading 8413.11 or 8413.19	45%			EPA	number
8413.3000	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	45%			EPA	number
8413.4000	- Concrete pumps	45%			EPA	number
8413.5000	- Other reciprocating positive displacement pumps	45%			EPA	number
8413.6000	- Other rotary positive displacement pumps	45%			EPA	number
8413.70	- Other centrifugal pumps :					
8413.7010	--- Solar	5%			EPA	number
8413.7090	--- Other	45%			EPA	number
	- Other pumps; liquid elevators :					
8413.81	-- Pumps					
8413.8110	--- Solar	5%			EPA	number
8413.8120	--- Breast pumps	Free			EPA	number
8413.8190	--- Other	45%			EPA	number
8413.8200	-- Liquid elevators	45%			EPA	number
	- Parts :					
8413.9100	-- Of pumps	45%			EPA	pound
8413.9200	-- Of liquid elevators	45%			EPA	pound
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.					

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8414.1000	- Vacuum pumps	45%			EPA	number
8414.2000	- Hand- or foot-operated air pumps	45%			EPA	number
8414.3000	- Compressors of a kind used in refrigerating equipment	45%			EPA	number
8414.4000	- Air compressors mounted on a wheeled chassis for towing	45%			EPA	number
	- Fans :					
8414.5100	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	Free			EPA	number
8414.5900	-- Other	Free			EPA	number
8414.6000	- Hoods having a maximum horizontal side not exceeding 120 cm (47.24 inches)	45%			EPA	number
8414.8000	- Other	45%			EPA	number
8414.9000	- Parts	45%			EPA	number
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.					
8415.1000	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"	40%			EPA	number
8415.1010	--- Solar units	Free			EPA	number
8415.1090	--- Other	40%			EPA	number
8415.2000**	- Of a kind used for persons, in motor vehicles	Free			EPA	number
	- Other :					

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8415.81	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) :					
8415.8110	--- Solar units	Free			EPA	number
8415.8190	--- Other	40%			EPA	number
8415.82	-- Other, incorporating a refrigerating unit:					
8415.8210	--- Solar units	Free			EPA	number
8415.8290	--- Other	40%			EPA	number
8415.83	-- Not incorporating a refrigerating unit:					
8415.8310	--- Solar units	Free			EPA	number
8415.8390	--- Other	40%			EPA	number
8415.9000	- Parts	40%			EPA	pound
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.					
8416.1000	- Furnace burners for liquid fuel	45%			EPA	pound
8416.2000	- Other furnace burners, including combination burners	45%			EPA	pound
8416.3000	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	45%			EPA	pound
8416.9000	- Parts	45%			EPA	pound
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.					

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8417.1000	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	45%			EPA	number
8417.2000	- Bakery ovens, including biscuit ovens	45%			EPA	number
8417.8000	- Other	45%			EPA	number
8417.9000	- Parts	45%			EPA	pound
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.					
8418.1000	- Combined refrigerator-freezers, fitted with separate external doors	5%			EPA	number
	- Refrigerators, household type :					
8418.2100	-- Compression-type	5%			EPA	number
8418.2900	-- Other	5%			EPA	number
8418.3000	- Freezers of the chest type, not exceeding 800 l (28.25 cubic feet) capacity	5%			EPA	number
8418.4000	- Freezers of the upright type, not exceeding 900 l (31.78 cubic feet) capacity :	35%			EPA	number
8418.5000	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	45%			EPA	number
	- Other refrigerating or freezing equipment; heat pumps :					
8418.6100	-- Heat pumps other than air conditioning machines of heading 84.15	45%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8418.6900	-- Other	45%			EPA	pound
	- Parts :					
8418.9100	-- Furniture designed to receive refrigerating or freezing equipment	45%			EPA	pound
8418.9900	-- Other	45%			EPA	pound
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.					
	- Instantaneous or storage water heaters, non-electric :					
8419.1100	-- Instantaneous gas water heaters	25%			EPA	number
8419.19	-- Other					
8419.1910	--- Solar water heater	5%			EPA	number
8419.1920	--- Tankless water heater	5%			EPA	number
8419.1990	--- Other	25%			EPA	number
8419.2000	- Medical, surgical or laboratory sterilisers	45%			EPA	number
	- Dryers :					
8419.3100	-- For agricultural products	45%			EPA	number
8419.3200	-- For wood, paper pulp, paper or paperboard	45%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8419.3900	-- Other	45%			EPA	number
8419.4000	- Distilling or rectifying plant	45%			EPA	number
8419.5000	- Heat exchange units	45%			EPA	number
8419.6000	- Machinery for liquefying air or other gases	45%			EPA	number
	- Other machinery, plant and equipment :					
8419.8100	-- For making hot drinks or for cooking or heating food	45%			EPA	number
8419.8900	-- Other	45%			EPA	number
8419.9000	- Parts	45%			EPA	pound
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.					
8420.1000	- Calendering or other rolling machines	45%			EPA	number
	- Parts :					
8420.9100	-- Cylinders	45%			EPA	pound
8420.9900	-- Other	45%			EPA	pound
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.					
	- Centrifuges, including centrifugal dryers :					
8421.1100	-- Cream separators	45%			EPA	number
8421.1200	-- Clothes-dryers	45%			EPA	number
8421.1900	-- Other	45%			EPA	number
	- Filtering or purifying machinery and apparatus for liquids :					

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8421.2100	-- For filtering or purifying water	45%			EPA	number
8421.2200	-- For filtering or purifying beverages other than water	45%			EPA	number
8421.2300	-- Oil or petrol-filters for internal combustion engines	45%			EPA	number
8421.2900	-- Other	45%			EPA	number
	- Filtering or purifying machinery and apparatus for gases :					
8421.3100	-- Intake air filters for internal combustion engines	45%			EPA	number
8421.39	-- Other :					
8421.3910	--- Filter for kidney machines	Free			EPA	number
8421.3990	--- Other	45%			EPA	number
	- Parts :					
8421.9100	-- Of centrifuges, including centrifugal dryers	45%			EPA	pound
8421.9900	-- Other	45%			EPA	pound
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.					
	- Dish washing machines :					
8422.1100	-- Of the household type	5%			EPA	number
8422.1110	--- With an efficient rating greater than 15.0	5%			EPA	number
8422.1900	-- Other	35%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8422.2000	- Machinery for cleaning or drying bottles or other containers	45%			EPA	number
8422.3000	- 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	45%			EPA	number
8422.4000	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	45%			EPA	number
8422.90	- Parts :					
8422.9010	--- Of dishwashing machines	35%			EPA	pound
8422.9090	--- Other	45%			EPA	pound
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg (0.002 ounces) or better), including weight operated counting or checking machines; weighing machine weights of all kinds.					
8423.1000	- Personal weighing machines, including baby scales; household scales	45%			EPA	number
8423.2000	- Scales for continuous weighing of goods on conveyors	45%			EPA	number
8423.3000	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	45%			EPA	number
	- Other weighing machinery :					
8423.8100	-- Having a maximum weighing capacity not exceeding 30 kg (66 pound)	45%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8423.8200	-- Having a maximum weighing capacity exceeding 30 kg (66 pound) but not exceeding 5,000 kg (11,000 pound)	45%			EPA	number
8423.8900	-- Other	45%			EPA	number
8423.9000	- Weighing machine weights of all kinds; parts of weighing machinery	45%			EPA	pound
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.					
8424.1000	- Fire extinguishers, whether or not charged	45%			EPA	number
8424.2000	- Spray guns and similar appliances	45%			EPA	number
8424.3000	- Steam or sand blasting machines and similar jet projecting machines	45%			EPA	number
	- Agricultural or horticultural sprayers :	45%			EPA	number
8424.4100	-- Portable sprayers	45%			EPA	number
8424.4900	-- Other	45%			EPA	number
	- Other appliances	45%			EPA	number
8424.8200	-- Agricultural or horticultural	45%			EPA	number
8424.8900	-- Other	45%			EPA	number
8424.9000	- Parts	45%			EPA	pound
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.					

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles :					
8425.1100	-- Powered by electric motor	45%			EPA	number
8425.1900	-- Other	45%			EPA	number
	- Winches; capstans :					
8425.3100	-- Powered by electric motor	45%			EPA	number
8425.3900	-- Other	45%			EPA	number
	- Jacks; hoists of a kind used for raising vehicles :					
8425.4100	-- Built-in jacking systems of a type used in garages	45%			EPA	number
8425.4200	-- Other jacks and hoists, hydraulic	45%			EPA	number
8425.4900	-- Other	45%			EPA	number
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.					
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :					
8426.1100	-- Overhead travelling cranes on fixed support	45%			EPA	number
8426.1200	-- Mobile lifting frames on tyres and straddle carriers	45%			EPA	number
8426.1900	-- Other	45%			EPA	number
8426.2000	- Tower cranes	45%			EPA	number
8426.3000	- Portal or pedestal jib cranes	45%			EPA	number
	- Other machinery, self-propelled :					
8426.4100	-- On tyres	45%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8426.4900	-- Other	45%			EPA	number
	- Other machinery :					
8426.9100	-- Designed for mounting on road vehicles	45%			EPA	number
8426.9900	-- Other	45%			EPA	number
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.					
8427.1000	- Self-propelled trucks powered by an electric motor	45%			EPA	number
8427.2000	- Other self-propelled trucks	45%			EPA	number
8427.9000	- Other trucks	45%			EPA	number
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).					
8428.1000	- Lifts and skip hoists	45%			EPA	number
8428.2000	- Pneumatic elevators and conveyors	45%			EPA	number
	- Other continuous-action elevators and conveyors, for goods or materials :					
8428.3100	-- Specially designed for underground use	45%			EPA	number
8428.3200	-- Other, bucket type	45%			EPA	number
8428.3300	-- Other, belt type	45%			EPA	number
8428.3900	-- Other	45%			EPA	number
8428.4000	- Escalators and moving walkways	45%			EPA	number
8428.6000	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	45%			EPA	number
8428.9000	- Other machinery	45%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.					
	- Bulldozers and angledozers :					
8429.1100	-- Track laying	45%			EPA	number
8429.1900	-- Other	45%			EPA	number
8429.2000	- Graders and levellers	45%			EPA	number
8429.3000	- Scrapers	45%			EPA	number
8429.4000	- Tamping machines and road rollers	45%			EPA	number
	- Mechanical shovels, excavators and shovel loaders :					
8429.5100	-- Front-end shovel loaders	45%			EPA	number
8429.5200	-- Machinery with a 360° revolving superstructure	45%			EPA	number
8429.5900	-- Other	45%			EPA	number
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.					
8430.1000	- Pile-drivers and pile-extractors	45%			EPA	number
8430.2000	- Snow-ploughs and snow-blowers	45%			EPA	number
	- Coal or rock cutters and tunnelling machinery :					
8430.3100	-- Self-propelled	45%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8430.3900	-- Other	45%			EPA	number
	- Other boring or sinking machinery :					
8430.4100	-- Self-propelled	45%			EPA	number
8430.4900	-- Other	45%			EPA	number
8430.5000	- Other machinery, self-propelled	45%			EPA	number
	- Other machinery, not self-propelled :					
8430.6100	-- Tamping or compacting machinery	45%			EPA	number
8430.6900	-- Other	45%			EPA	number
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.					
8431.1000	- Of machinery of heading 84.25	45%			EPA	pound
8431.2000	- Of machinery of heading 84.27	45%			EPA	pound
	- Of machinery of heading 84.28 :					
8431.3100	-- Of lifts, skip hoists or escalators	45%			EPA	pound
8431.3900	-- Other	45%			EPA	pound
	- Of machinery of heading 84.26, 84.29 or 84.30 :					
8431.4100	-- Buckets, shovels, grabs and grips	45%			EPA	pound
8431.4200	-- Bulldozer or angledozer blades	45%			EPA	pound
8431.4300	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	45%			EPA	pound
8431.4900	-- Other	45%			EPA	pound

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.					
8432.1000	- Ploughs	45%			EPA	number
	- Harrows, scarifiers, cultivators, weeders and hoes :					
8432.2100	-- Disc harrows	45%			EPA	number
8432.2900	-- Other	45%			EPA	number
	- Seeders, planters and transplanters :	45%			EPA	number
8432.3100	-- No-till direct seeders, planters and transplanters	45%			EPA	number
8432.3900	-- Other	45%			EPA	number
	- Manure spreaders and fertiliser distributors :	45%			EPA	number
8432.4100	-- Manure spreaders	45%			EPA	number
8432.4200	-- Fertiliser distributors	45%			EPA	number
8432.8000	- Other machinery	45%			EPA	number
8432.9000	- Parts	45%			EPA	pound
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.					
	- Mowers for lawns, parks or sports-grounds :					
8433.1100	-- Powered, with the cutting device rotating in a horizontal plane	35%			EPA	number
8433.1900	-- Other	35%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8433.2000	- Other mowers, including cutter bars for tractor mounting	35%			EPA	number
8433.3000	- Other haymaking machinery	45%			EPA	number
8433.4000	- Straw or fodder balers, including pick-up balers	45%			EPA	number
	- Other harvesting machinery; threshing machinery :					
8433.5100	-- Combine harvester-threshers	45%			EPA	number
8433.5200	-- Other threshing machinery	45%			EPA	number
8433.5300	-- Root or tuber harvesting machines	45%			EPA	number
8433.5900	-- Other	45%			EPA	number
8433.6000	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	45%			EPA	number
8433.90	- Parts :					
8433.9010	--- For mowers for lawns, parks or sports-grounds	35%			EPA	pound
8433.9090	--- Other	35%			EPA	pound
84.34	Milking machines and dairy machinery.					
8434.1000	- Milking machines	45%			EPA	number
8434.2000	- Dairy machinery	45%			EPA	number
8434.9000	- Parts	45%			EPA	pound
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.					
8435.1000	- Machinery	45%			EPA	number
8435.9000	- Parts	45%			EPA	pound

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.					
8436.1000	- Machinery for preparing animal feeding stuffs	45%			EPA	Number
	- Poultry-keeping machinery; poultry incubators and brooders :					
8436.2100	-- Poultry incubators and brooders	45%			EPA	number
8436.2900	-- Other	45%			EPA	number
8436.8000	- Other machinery	45%			EPA	number
	- Parts :					
8436.9100	-- Of poultry-keeping machinery or poultry incubators and brooders	45%			EPA	pound
8436.9900	-- Other	45%			EPA	pound
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.					
8437.1000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	45%			EPA	number
8437.8000	- Other machinery	45%			EPA	number
8437.9000	- Parts	45%			EPA	pound

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.					
8438.1000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	45%			EPA	number
8438.2000	- Machinery for the manufacture of confectionery, cocoa or chocolate	45%			EPA	number
8438.3000	- Machinery for sugar manufacture	45%			EPA	number
8438.4000	- Brewery machinery	45%			EPA	number
8438.5000	- Machinery for the preparation of meat or poultry	45%			EPA	number
8438.6000	- Machinery for the preparation of fruits, nuts or vegetables	45%			EPA	number
8438.8000	- Other machinery	45%			EPA	number
8438.9000	- Parts	45%			EPA	pound
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.					
8439.1000	- Machinery for making pulp of fibrous cellulosic material	45%			EPA	number
8439.2000	- Machinery for making paper or paperboard	45%			EPA	number
8439.3000	- Machinery for finishing paper or paperboard	45%			EPA	number
	- Parts :					
8439.9100	-- Of machinery for making pulp of fibrous cellulosic material	45%			EPA	pound

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8439.9900	-- Other	45%			EPA	pound
84.40	Book-binding machinery, including book-sewing machines.					
8440.1000	- Machinery	45%			EPA	number
8440.9000	- Parts	45%			EPA	pound
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.					
8441.1000	- Cutting machines	45%			EPA	number
8441.2000	- Machines for making bags, sacks or envelopes	45%			EPA	number
8441.3000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	45%			EPA	number
8441.4000	- Machines for moulding articles in paper pulp, paper or paperboard	45%			EPA	number
8441.8000	- Other machinery	45%			EPA	number
8441.9000	- Parts	45%			EPA	pound
84.42	Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).					
8442.3000	- Machinery, apparatus and equipment	45%			EPA	number
8442.4000	- Parts of the foregoing machinery, apparatus or equipment	45%			EPA	pound

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8442.5000	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	45%			EPA	pound
84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.					
	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42					
8443.11	-- Offset printing machinery, reel-fed :					
8443.1110	--- For printing newspapers	25%			EPA	number
8443.1190	--- Other	25%			EPA	number
8443.1200	-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	45%			EPA	number
8443.13	-- Other offset printing machinery :					
8443.1310	--- For printing newspapers	25%			EPA	number
8443.1390	--- Other	45%			EPA	number
8443.1400	-- Letterpress printing machinery, reel fed, excluding flexographic printing	45%			EPA	number
8443.1500	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	45%			EPA	number
8443.1600	-- Flexographic printing machinery	45%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8443.1700	-- Gravure printing machinery	45%			EPA	number
8443.19	-- Other :					number
8443.1910	--- For printing newspaper	25%			EPA	number
8443.1990	--- Other	25%			EPA	number
	- Other printers, copying machiners and facsimile machines, whether or not combined :					
8443.3100	-- 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	5%			EPA	number
8443.32	-- Other, capable of connecting to an automatic data processing machine or to a network :					
8443.3210	--- Printers	Free			EPA	number
8443.3290	--- Other	45%			EPA	number
8443.3900	-- Other	45%			EPA	number
	- Parts and accessories :					
8443.9100	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	45%			EPA	pound
8443.99	--- Other :					
8443.9910	---Parts and accessories of SubHeading 8443.3100 and 8443.3210.	5%			EPA	pound
8443.9990	--- Other	45%			EPA	pound
84.44	Machines for extruding, drawing, texturing or cutting man-made textile materials.					

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8444.0000	Machines for extruding, drawing, texturing or cutting man-made textile materials	45%			EPA	number
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.					
	- Machines for preparing textile fibres :					
8445.1100	-- Carding machines	45%			EPA	number
8445.1200	-- Combing machines	45%			EPA	number
8445.1300	-- Drawing or roving machines	45%			EPA	number
8445.1900	-- Other	45%			EPA	number
8445.2000	- Textile spinning machines	45%			EPA	number
8445.3000	- Textile doubling or twisting machines	45%			EPA	number
8445.4000	- Textile winding (including weft-winding) or reeling machines	45%			EPA	number
8445.9000	- Other	45%			EPA	number
84.46	Weaving machines (looms).					
8446.1000	- For weaving fabrics of a width not exceeding 30 cm (11.81 inches)	45%			EPA	number
	- For weaving fabrics of a width exceeding 30 cm (11.81 inches), shuttle type :					
8446.2100	-- Power looms	45%			EPA	number
8446.2900	-- Other	45%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8446.3000	- For weaving fabrics of a width exceeding 30 cm (11.81 inches), shuttleless type	45%			EPA	number
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.					
	- Circular knitting machines :					
8447.1100	-- With cylinder diameter not exceeding 165 mm (6.5 inches)	45%			EPA	Number
8447.1200	-- With cylinder diameter exceeding 165 mm (6.5 inches)	45%			EPA	Number
8447.2000	- Flat knitting machines; stitch-bonding machines	45%			EPA	Number
8447.9000	- Other	45%			EPA	number
84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).					
	- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :					
8448.1100	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	45%			EPA	pound
8448.1900	-- Other	45%			EPA	pound

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8448.2000	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	45%			EPA	pound
	- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :					
8448.3100	-- Card clothing	45%			EPA	pound
8448.3200	-- Of machines for preparing textile fibres, other than card clothing	45%			EPA	pound
8448.3300	-- Spindles, spindle flyers, spinning rings and ring travellers	45%			EPA	pound
8448.3900	-- Other	45%			EPA	pound
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery :					
8448.4200	-- Reeds for looms, healds and heald-frames	45%			EPA	pound
8448.4900	-- Other	45%			EPA	pound
	- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :					
8448.5100	-- Sinkers, needles and other articles used in forming stitches	45%			EPA	pound
8448.5900	-- Other	45%			EPA	pound
84.49	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.					
8449.0000	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	45%			EPA	pound

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.50	Household or laundry-type washing machines, including machines which both wash and dry.					
	- Machines, each of a dry linen capacity not exceeding 10 kg (22 pound) :					
8450.1100	-- Fully-automatic machines :	5%			EPA	number
8450.1200	-- Other machines, with built-in centrifugal drier	5%			EPA	number
8450.1900	-- Other	5%			EPA	number
8450.2000	- Machines, each of a dry linen capacity exceeding 10 kg (22 pound)	45%			EPA	number
8450.9000	- Parts	5%			EPA	pound
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.					
8451.1000	- Dry-cleaning machines	45%			EPA	Number
	- Drying machines :					
8451.2100	-- Each of a dry linen capacity not exceeding 10 kg (22 pound) :	5%			EPA	number
8451.2900	-- Other	45%			EPA	number
8451.3000	- Ironing machines and presses (including fusing presses)	45%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8451.4000	- Washing, bleaching or dyeing machines	45%			EPA	number
8451.5000	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	45%			EPA	number
8451.8000	- Other machinery	45%			EPA	number
8451.90	- Parts :					
8451.9010	--- For drying machines of subheading 8451.20	5%			EPA	pound
8451.9090	--- Other	45%			EPA	pound
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.					
8452.1000	- Sewing machines of the household type	5%			EPA	number
	- Other sewing machines :					
8452.2100	-- Automatic units	5%			EPA	number
8452.2900	-- Other	5%			EPA	number
8452.3000	- Sewing machine needles	5%			EPA	pound
8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:					
8452.9010	--- Furniture, bases and covers for sewing machines and parts thereof	5%			EPA	pound
8452.9090	--- Parts of sewing machines, n.e.s.	5%			EPA	pound
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.					

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8453.1000	- Machinery for preparing, tanning or working hides, skins or leather	45%			EPA	number
8453.2000	- Machinery for making or repairing footwear	45%			EPA	number
8453.8000	- Other machinery	45%			EPA	number
8453.9000	- Parts	45%			EPA	pound
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.					
8454.1000	- Converters	45%			EPA	number
8454.2000	- Ingot moulds and ladles	45%			EPA	number
8454.3000	- Casting machines	45%			EPA	number
8454.9000	- Parts	45%			EPA	pound
84.55	Metal-rolling mills and rolls therefor.					
8455.1000	- Tube mills	45%			EPA	number
	- Other rolling mills :					
8455.2100	-- Hot or combination hot and cold	45%			EPA	number
8455.2200	-- Cold	45%			EPA	number
8455.3000	- Rolls for rolling mills	45%			EPA	number
8455.9000	- Other parts	45%			EPA	pound
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.					

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Operated by laser or other light or photon beam processes :					
8456.1100	-- Operated by laser	45%			EPA	number
8456.1200	-- Operated by other light or photon beam processes.	45%			EPA	number
8456.2000	- Operated by ultrasonic processes	45%			EPA	number
8456.3000	- Operated by electro-discharge processes	45%			EPA	number
8456.4000	- Operated by plasma arc processes	45%			EPA	number
8456.5000	- Water-jet cutting machines	45%			EPA	number
8456.9000	- Other	45%			EPA	number
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.					
8457.1000	- Machining centres	45%			EPA	number
8457.2000	- Unit construction machines (single station)	45%			EPA	number
8457.3000	- Multi-station transfer machines	45%			EPA	number
84.58	Lathes (including turning centres) for removing metal.					
	- Horizontal lathes :					
8458.1100	-- Numerically controlled	45%			EPA	number
8458.1900	-- Other	45%			EPA	number
	- Other lathes :					
8458.9100	-- Numerically controlled	45%			EPA	number
8458.9900	-- Other	45%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.					
8459.1000	- Way-type unit head machines	45%			EPA	number
	- Other drilling machines :					
8459.2100	-- Numerically controlled	45%			EPA	number
8459.2900	-- Other	45%			EPA	number
	- Other boring-milling machines :					
8459.3100	-- Numerically controlled	45%			EPA	number
8459.3900	-- Other	45%			EPA	number
	- Other boring machines					
8459.4100	-- Numerically controlled	45%			EPA	number
8459.4900	-- Other	45%			EPA	number
	- Milling machines, knee-type :					
8459.5100	-- Numerically controlled	45%			EPA	number
8459.5900	-- Other	45%			EPA	number
	- Other milling machines :					
8459.6100	-- Numerically controlled	45%			EPA	number
8459.6900	-- Other	45%			EPA	number
8459.7000	- Other threading or tapping machines	45%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.					
	- Flat-surface grinding machines :					
8460.1200	-- Numerically controlled	45%			EPA	number
8460.1900	-- Other	45%			EPA	number
	- Other grinding machines :					
8460.2200	-- Centreless grinding machines, numerically controlled	45%			EPA	number
8460.2300	-- Other cylindrical grinding machines, numerically controlled.	45%			EPA	number
8460.2400	-- Other, numerically controlled	45%			EPA	number
8460.2900	-- Other	45%			EPA	number
	- Sharpening (tool or cutter grinding) machines :					
8460.3100	-- Numerically controlled	45%			EPA	number
	-- Other					
8460.4000	- Honing or lapping machines	45%			EPA	number
8460.9000	- Other	45%			EPA	number
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.					

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8461.2000	- Shaping or slotting machines	45%			EPA	number
8461.3000	- Broaching machines	45%			EPA	number
8461.4000	- Gear cutting, gear grinding or gear finishing machines	45%			EPA	number
8461.5000	- Sawing or cutting-off machines	45%			EPA	number
8461.9000	- Other	45%			EPA	number
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.					
8462.1000	- Forging or die-stamping machines (including presses) and hammers	45%			EPA	number
	- Bending, folding, straightening or flattening machines (including presses) :					
8462.2100	-- Numerically controlled	45%			EPA	number
8462.2900	-- Other	45%			EPA	number
	- Shearing machines (including presses), other than combined punching and shearing machines :					
8462.3100	-- Numerically controlled	45%			EPA	number
8462.3900	-- Other	45%			EPA	number
	- Punching or notching machines (including presses), including combined punching and shearing machines :					
8462.4100	-- Numerically controlled	45%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8462.4900	-- Other	45%			EPA	number
	- Other :					
8462.9100	-- Hydraulic presses	45%			EPA	number
8462.9900	-- Other	45%			EPA	number
84.63	Other machine-tools for working metal or cermets, without removing material.					
8463.1000	- Draw-benches for bars, tubes, profiles, wire or the like	45%			EPA	Number
8463.2000	- Thread rolling machines	45%			EPA	number
8463.3000	- Machines for working wire	45%			EPA	number
8463.9000	- Other	45%			EPA	number
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.					
8464.1000	- Sawing machines	45%			EPA	number
8464.2000	- Grinding or polishing machines	45%			EPA	number
8464.9000	- Other	45%			EPA	number
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.					
8465.1000	- Machines which can carry out different types of machining operations without tool change between such operations	45%			EPA	number
8465.2000	- Machining centres	45%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other :					
8465.9100	-- Sawing machines	45%			EPA	number
8465.9200	-- Planing, milling or moulding (by cutting) machines	45%			EPA	number
8465.9300	-- Grinding, sanding or polishing machines	45%			EPA	number
8465.9400	-- Bending or assembling machines	45%			EPA	number
8465.9500	-- Drilling or morticing machines	45%			EPA	number
8465.9600	-- Splitting, slicing or paring machines	45%			EPA	number
8465.9900	-- Other	45%			EPA	number
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.					
8466.1000	- Tool holders and self-opening dieheads	45%			EPA	pound
8466.2000	- Work holders	45%			EPA	pound
8466.3000	- Dividing heads and other special attachments for the machine	45%			EPA	pound
	- Other :					
8466.9100	-- For machines of heading 84.64	45%			EPA	pound
8466.9200	-- For machines of heading 84.65	45%			EPA	pound
8466.9300	-- For machines of headings 84.56 to 84.61	45%			EPA	pound
8466.9400	-- For machines of heading 84.62 or 84.63	45%			EPA	pound

** Subject to an excise tax collected upon entry.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.					
	- Pneumatic :					
8467.1100	-- Rotary type (including combined rotary-percussion)	45%			EPA	number
8467.1900	-- Other	45%			EPA	number
	- With self-contained electric motor :					
8467.2100	-- Drills of all kinds	45%			EPA	number
8467.2200	-- Saws	45%			EPA	number
8467.29	-- Other :					
8467.2910	--- Hedge trimmers	35%			EPA	number
8467.2990	--- Other	45%			EPA	number
	- Other tools :					
8467.8100	-- Chain saws	45%			EPA	number
8467.8900	-- Other	45%			EPA	number
	- Parts :					
8467.9100	-- Of chain saws	45%			EPA	pound
8467.9200	-- Of pneumatic tools	45%			EPA	pound
8467.9900	-- Other	45%			EPA	pound
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.					
8468.1000	- Hand-held blow pipes	45%			EPA	number

** Subject to an excise tax collected upon entry.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8468.2000	- Other gas-operated machinery and apparatus	45%			EPA	number
8468.8000	- Other machinery and apparatus	45%			EPA	number
8468.9000	- Parts	45%			EPA	number
[84.69]						
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.					
8470.1000	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	10%			EPA	number
	- Other electronic calculating machines :					
8470.2100	-- Incorporating a printing device	5%			EPA	number
8470.2900	-- Other	5%			EPA	number
8470.3000	- Other calculating machines	5%			EPA	number
8470.50	- Cash registers :					
8470.5010	--- Transaction terminal (credit card swipe machine)	Free			EPA	number
8470.5020	--- Point of sale system	Free			EPA	number
8470.5090	--- Other	45%			EPA	number
8470.9000	- Other	45%			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.					
8471.3000	- Portable automatic data processing machines, weighing not more than 10 kg (22 pound), consisting of at least a central processing unit, a keyboard and a display	Free			EPA	number
	- Other automatic data processing machines :					
8471.41	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined :					
8471.4110	--- Personal computers	Free			EPA	number
8471.4190	--- Other	5%			EPA	number
8471.49	-- Other, presented in the form of systems :					
8471.4910	--- Personal computers	Free			EPA	number
8471.4990	--- Other	5%			EPA	number
8471.5000	- 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 : storage units, input units, output units	5%			EPA	number
8471.6000	- Input or output units, whether or not containing storage units in the same housing	5%			EPA	number
8471.7000	- Storage units	5%			EPA	number
8471.8000	- Other units of automatic data processing machines	5%			EPA	number

** Subject to an excise tax collected upon entry.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8471.9000	- Other	5%			EPA	number
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).					
8472.1000	- Duplicating machines	60%			EPA	number
8472.3000	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	60%			EPA	number
8472.9000	- Other	45%			EPA	number
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.					
	- Parts and accessories of the machines of heading 84.70 :					
8473.2100	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	5%			EPA	pound
8473.2900	-- Other	60%			EPA	pound
8473.3000	- Parts and accessories of the machines of heading 84.71	5%			EPA	pound
8473.4000	- Parts and accessories of the machines of heading 84.72	60%			EPA	pound
8473.5000	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.70 to 84.72	5%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.					
8474.1000	- Sorting, screening, separating or washing machines	45%			EPA	number
8474.2000	- Crushing or grinding machines	45%			EPA	number
	- Mixing or kneading machines :					
8474.3100	-- Concrete or mortar mixers	45%			EPA	number
8474.3200	-- Machines for mixing mineral substances with bitumen	45%			EPA	number
8474.3900	-- Other	45%			EPA	number
8474.8000	- Other machinery	45%			EPA	number
8474.9000	- Parts	45%			EPA	pound
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.					
8475.1000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	45%			EPA	number
	- Machines for manufacturing or hot working glass or glassware :					
8475.2100	-- Machines for making optical fibres and preforms thereof	45%			EPA	number

** Subject to an excise tax collected upon entry.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8475.2900	-- Other	45%			EPA	number
8475.9000	- Parts	45%			EPA	pound
84.76	Automatic goods-vending machines (for example : postage stamp, cigarette, food or beverage machines), including money-changing machines.					
	- Automatic beverage-vending machines :					
8476.2100	-- Incorporating heating or refrigerating devices	60%			EPA	number
8476.2900	-- Other	60%			EPA	number
	- Other machines :					
8476.8100	-- Incorporating heating or refrigerating devices	60%			EPA	number
8476.8900	-- Other	60%			EPA	number
8476.9000	- Parts	60%			EPA	pound
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.					
8477.1000	- Injection-moulding machines	45%			EPA	number
8477.2000	- Extruders	45%			EPA	number
8477.3000	- Blow moulding machines	45%			EPA	number
8477.4000	- Vacuum moulding machines and other thermoforming machines	45%			EPA	number
	- Other machinery for moulding or otherwise forming :					
8477.5100	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	45%			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8477.5900	-- Other	45%			EPA	number
8477.8000	- Other machinery	45%			EPA	number
8477.9000	- Parts	45%			EPA	pound
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.					
8478.1000	- Machinery	45%			EPA	number
8478.9000	- Parts	45%			EPA	pound
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.					
8479.1000	- Machinery for public works, building or the like	45%			EPA	number
8479.2000	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	45%			EPA	number
8479.3000	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	45%			EPA	number
8479.4000	- Rope or cable-making machines	45%			EPA	number
8479.5000	- Industrial robots, not elsewhere specified or included	45%			EPA	number
8479.6000	- Evaporative air coolers	45%			EPA	number
	-Passenger boarding bridges :					
8479.7100	-- Of a kind used in airports	45%			EPA	number
8479.7900	-- Other	45%			EPA	number
	- Other machines and mechanical appliances :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8479.8100	-- For treating metal, including electric wire coil-winders	45%			EPA	number
8479.8200	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	45%			EPA	number
8479.8900	-- Other	45%			EPA	number
8479.9000	- Parts	45%			EPA	pound
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.					
8480.1000	- Moulding boxes for metal foundry	45%			EPA	pound
8480.2000	- Mould bases	45%			EPA	pound
8480.3000	- Moulding patterns	45%			EPA	pound
	- Moulds for metal or metal carbides :					
8480.4100	-- Injection or compression types	45%			EPA	pound
8480.4900	-- Other	45%			EPA	pound
8480.5000	- Moulds for glass	45%			EPA	pound
8480.6000	- Moulds for mineral materials	25%			EPA	pound
	- Moulds for rubber or plastics :					
8480.7100	-- Injection or compression types	45%			EPA	pound
8480.7900	-- Other	45%			EPA	pound
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.					

** Subject to an excise tax collected upon entry.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8481.1000	- Pressure-reducing valves	45%			EPA	pound
8481.2000	- Valves for oleohydraulic or pneumatic transmissions	45%			EPA	pound
8481.3000	- Check (nonreturn) valves	45%			EPA	pound
8481.4000	- Safety or relief valves	45%			EPA	pound
8481.80	- Other appliances :					
8481.8010	--- Low-flow shower heads	5%			EPA	pound
8481.8090	--- Other	5%			EPA	pound
8481.9000	- Parts	45%			EPA	pound
84.82	Ball or roller bearings.					
8482.1000	- Ball bearings	45%			EPA	number
8482.2000	- Tapered roller bearings, including cone and tapered roller assemblies	45%			EPA	number
8482.3000	- Spherical roller bearings	45%			EPA	number
8482.4000	- Needle roller bearings	45%			EPA	number
8482.5000	- Other cylindrical roller bearings	45%			EPA	number
8482.8000	- Other, including combined ball/roller bearings	45%			EPA	number
	- Parts :					
8482.9100	-- Balls, needles and rollers	45%			EPA	pound
8482.9900	-- Other	45%			EPA	pound

** Subject to an excise tax collected upon entry.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).					
8483.1000	- Transmission shafts (including cam shafts and crank shafts) and cranks	45%			EPA	number
8483.2000	- Bearing housings, incorporating ball or roller bearings	45%			EPA	number
8483.3000	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	45%			EPA	number
8483.4000	- 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	45%			EPA	number
8483.5000	- Flywheels and pulleys, including pulley blocks	45%			EPA	number
8483.6000	- Clutches and shaft couplings (including universal joints)	45%			EPA	number
8483.9000	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	45%			EPA	pound
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.					

** Subject to an excise tax collected upon entry.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8484.1000	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	45%			EPA	pound
8484.2000	- Mechanical seals	45%			EPA	pound
8484.9000	- Other	45%			EPA	pound
[84.85]						
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.					
8486.1000	- Machines and apparatus for the manufacture of boules or wafers	45%			EPA	pound
8486.2000	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	45%			EPA	pound
8486.3000	- Machines and apparatus for the manufacture of flat panel displays	45%			EPA	pound
8486.4000	- Machines and apparatus specified in Note 9 (C) to this Chapter	45%			EPA	pound
8486.9000	- Parts and accessories	45%			EPA	pound
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter					
8487.1000	- Ships' or boats' propellers and blades therefor	10%			EPA	pound

** Subject to an excise tax collected upon entry.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8487.9000	- Other	45%			EPA	pound

** Subject to an excise tax collected upon entry.

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).

1. For the purposes of heading 85.23 :

- a. “Solid-state non-volatile storage devices” (for example, “flash memory cards” or “flash electronic storage cards”) are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, “FLASH E²PROM”) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
 - b. The term “smart cards” means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.
2. 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.
 3. 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.
 4. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).
 5. For the purposes of headings 85.41 and 85.42 :
 - a. “Diodes, transistors and similar semiconductor devices” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
 - b. “Electronic integrated circuits” are :
 - i. Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound

- semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
- ii. Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
 - iii. Multi-chip 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 quantities and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. “Physical or chemical quantities” relates to real world phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain,

magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

- (b) “Silicon based actuators” consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.
- (c) “Silicon based resonators” are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
- (d) “Silicon based oscillators” are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

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

10. For the purposes of heading 85.48, “spent primary cells, spent primary batteries and spent electric accumulators” are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Notes.

1. Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

Section XVI
Chapter 85

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
85.01	Electric motors and generators (excluding generating sets).					
8501.1000	- Motors of an output not exceeding 37.5 W	45%			EPA	number
8501.2000	- Universal AC/DC motors of an output exceeding 37.5 W	45%			EPA	number
	- Other DC motors; DC generators :					
8501.3100	-- Of an output not exceeding 750 W	45%			EPA	number
8501.3200	-- Of an output exceeding 750 W but not exceeding 75 kW	45%			EPA	number
8501.3300	-- Of an output exceeding 75 kW but not exceeding 375 kW	45%			EPA	number
8501.3400	-- Of an output exceeding 375 kW	45%			EPA	number
8501.4000	- Other AC motors, single-phase	45%			EPA	number
	- Other AC motors, multi-phase :					
8501.5100	-- Of an output not exceeding 750 W	45%			EPA	number
8501.5200	-- Of an output exceeding 750 W but not exceeding 75 kW	45%			EPA	number
8501.5300	-- Of an output exceeding 75 kW	45%			EPA	number
	- AC generators (alternators) :					
8501.6100	-- Of an output not exceeding 75 kVA	45%			EPA	number
8501.6200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	45%			EPA	number
8501.6300	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	45%			EPA	number
8501.6400	-- Of an output exceeding 750 kVA	45%			EPA	number
85.02	Electric generating sets and rotary converters.					

** Subject to an excise tax collected upon entry.

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Chapter 85

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :					
8502.1100	-- Of an output not exceeding 75 kVA	5%			EPA	number
8502.1200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	5%			EPA	number
8502.1300	-- Of an output exceeding 375 kVA	5%			EPA	number
8502.2000	- Generating sets with spark-ignition internal combustion piston engines	5%			EPA	number
	- Other generating sets :					
8502.3100	-- Wind-powered	5%			EPA	number
8502.3900	-- Other	5%			EPA	number
8502.4000	- Electric rotary converters	Free			EPA	number
85.03	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02					
8503.0000	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02	45%			EPA	pound
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.					
8504.1000	- Ballasts for discharge lamps or tubes	45%			EPA	number
	- Liquid dielectric transformers :					
8504.2100	-- Having a power handling capacity not exceeding 650 kVA	45%			EPA	number
8504.2200	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	45%			EPA	number
8504.2300	-- Having a power handling capacity exceeding 10,000 kVA	45%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other transformers :					
8504.3100	-- Having a power handling capacity not exceeding 1 kVA	45%			EPA	number
8504.3200	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	45%			EPA	number
8504.3300	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	45%			EPA	number
8504.3400	-- Having a power handling capacity exceeding 500 kVA	45%			EPA	number
8504.40	- Static converters :					
8504.4010	--- Inverters for solar panels	Free			EPA	number
8504.4090	--- Other	45%			EPA	number
8504.5000	- Other inductors	45%			EPA	number
8504.9000	- Parts	45%			EPA	pound
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brake; electro-magnetic lifting heads.					
	- Permanent magnets and articles intended to become permanent magnets after magnetisation :					
8505.1100	-- Of metal	45%			EPA	pound
8505.1900	-- Other	45%			EPA	pound
8505.2000	- Electro-magnetic couplings, clutches and brakes	45%			EPA	pound
8505.9000	- Other, including parts	45%			EPA	pound

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
85.06	Primary cells and primary batteries.					
8506.1000	- Manganese dioxide	25%			EPA	number
8506.3000	- Mercuric oxide	25%			EPA	number
8506.4000	- Silver oxide	25%			EPA	number
8506.5000	- Lithium	25%			EPA	number
8506.6000	- Air-zinc	25%			EPA	number
8506.8000	- Other primary cells and primary batteries	25%			EPA	number
8506.9000	- Parts	25%			EPA	pound
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).					
8507.1000	- Lead-acid, of a kind used for starting piston engines	60%		300%	EPA	number
8507.2000	- Other lead-acid accumulators	10%			EPA	number
8507.3000	- Nickel-cadmium	10%			EPA	number
8507.4000	- Nickel-iron	10%			EPA	number
8507.5000	- Nickel-metal hydride	10%			EPA	number
8507.6000	- Lithium-ion	10%			EPA	number
8507.8000	- Other accumulators	10%			EPA	number
8507.9000	- Parts	10%			EPA	pound
85.08	Vacuum cleaners.					
	- With self-contained electric motor :					

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8508.1100	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	45%			EPA	number
8508.1900	-- Other	45%			EPA	number
8508.6000	- Other vacuum cleaners	45%			EPA	number
8508.7000	- Parts	45%			EPA	pound
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.					
8509.4000	- Food grinders and mixers; fruit or vegetable juice extractors	45%			EPA	number
8509.8000	- Other appliances	45%			EPA	number
8509.9000	- Parts	45%			EPA	pound
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.					
8510.10	- Shavers :					
8510.1010	--- For use on human hair	45%			EPA	number
8510.1090	--- Other	45%			EPA	number
8510.20	- Hair clippers :					
8510.2010	--- For use on human hair	45%			EPA	number
8510.2090	--- Other	45%			EPA	number
8510.30	- Hair-removing appliances :					
8510.3010	--- For use on human hair	45%			EPA	number
8510.3090	--- Other	45%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8510.90	- Parts :					
8510.9010	--- For items of subheadings 8510.1010, 8510.2010 and 8510.3010	45%			EPA	pound
8510.9090	--- Other	45%			EPA	pound
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression- ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut- outs of a kind used in conjunction with such engines.					
8511.10	- Sparking plugs :					
8511.1010	--- For aircraft	5%			EPA	number
8511.1090	--- Other	45%			EPA	number
8511.20	- Ignition magnetos; magneto- dynamos; magnetic flywheels :					
8511.2010	--- For aircraft	5%			EPA	number
8511.2020**	--- For vehicles of heading 87.11 and subheading 8703.1010	Free			EPA	number
8511.2030**	--- For other vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	Free			EPA	number
8511.2090	--- Other	45%			EPA	number
8511.30	- Distributors; ignition coils :					
8511.3010	--- For aircraft	5%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8511.3020**	--- For vehicles of heading 87.11 and subheading 8703.1010	Free			EPA	number
8511.3030**	--- For other vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	Free			EPA	number
8511.3090	--- Other	45%			EPA	number
8511.40	- Starter motors and dual purpose starter-generators :					
8511.4010	--- For aircraft	5%			EPA	number
8511.4020**	--- For vehicles of heading 87.11 subheading 8703.1010	Free			EPA	number
8511.4030**	--- For other vehicle of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010).	Free			EPA	number
8511.4090	--- Other	45%			EPA	number
8511.50	- Other generators :					
8511.5010	--- For aircraft	5%			EPA	number
8511.5020**	--- For vehicles of heading 87.11 and subheading 8703.1010	Free			EPA	number
8511.5030**	--- For other vehicle of headings 87.01, 87.02, 87.30, 87.04 and 87.05 (excluding subheading 8703.1010)	Free			EPA	number
8511.5090	--- Other	45%			EPA	number
8511.80	- Other equipment :					
8511.8010	--- For aircraft	5%			EPA	number
8511.8020**	--- For vehicles of heading 87.11 and subheading 8703.1010	Free			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8511.8030**	--- For vehicles of heading 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	Free			EPA	number
8511.8090	--- Other	45%			EPA	number
8511.90	- Parts :					
8511.9010	--- For aircraft	5%			EPA	pound
8511.9020**	--- For vehicle of heading 87.11 and subheading 8703.1010	Free			EPA	pound
8511.9030**	--- For other vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	Free			EPA	pound
8511.9090	--- Other	45%			EPA	pound
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.					
8512.1000	- Lighting or visual signalling equipment of a kind used on bicycles	45%			EPA	number
8512.20	- Other lighting or visual signalling equipment :					
8512.2010**	--- For vehicles of heading 87.11 and subheading 8703.1010	Free			EPA	number
8512.2020**	--- For vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	Free			EPA	number
8512.2090	--- Other	45%			EPA	number
8512.30	- Sound signalling equipment :					number
8512.3010**	--- For vehicles of heading 87.11 and subheading 8703.1010	Free			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8512.3020**	--- For vehicles of heading 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	Free			EPA	number
8512.3090	--- Other	45%			EPA	number
8512.4000**	- Windscreen wipers, defrosters and demisters	Free			EPA	number
8512.9000	- Parts	45%			EPA	pound
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.					
8513.1000	- Lamps	45%			EPA	number
8513.9000	- Parts	45%			EPA	pound
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.					
8514.1000	- Resistance heated furnaces and ovens	45%			EPA	number
8514.2000	- Furnaces and ovens functioning by induction or dielectric loss	45%			EPA	number
8514.3000	- Other furnaces and ovens	45%			EPA	number
8514.4000	- Other equipment for the heat treatment of materials by induction or dielectric loss.	45%			EPA	number
8514.9000	- Parts	45%			EPA	pound

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.					
	- Brazing or soldering machines and apparatus :					
8515.1100	-- Soldering irons and guns	45%			EPA	number
8515.1900	-- Other	45%			EPA	number
	- Machines and apparatus for resistance welding of metal :					
8515.2100	-- Fully or partly automatic	45%			EPA	number
8515.2900	-- Other	45%			EPA	number
	- Machines and apparatus for arc (including plasma arc) welding of metals :					
8515.3100	-- Fully or partly automatic	45%			EPA	number
8515.3900	-- Other	45%			EPA	number
8515.8000	- Other machines and apparatus	45%			EPA	number
8515.9000	- Parts	45%			EPA	pound

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.					
8516.10	- Electric instantaneous or storage water heaters and immersion heaters :					
8516.1010	--- Tankless water heaters	5%			EPA	number
8516.1090	--- Other	45%			EPA	number
	- Electric space heating apparatus and electric soil heating apparatus :					
8516.2100	-- Storage heating radiators	45%			EPA	number
8516.29	-- Other :					
8516.2910	--- Electric soil heating apparatus	45%			EPA	number
8516.2990	--- Other	45%			EPA	number
	- Electro-thermic hair-dressing or hand-drying apparatus :					
8516.3100	-- Hair dryers	35%			EPA	number
8516.3200	-- Other hair-dressing apparatus	35%			EPA	number
8516.3300	-- Hand-drying apparatus	35%			EPA	number
8516.4000	- Electric smoothing irons	35%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8516.5000	- Microwave ovens	35%			EPA	number
8516.6000	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	35%			EPA	number
	- Other electro-thermic appliances :					
8516.7100	-- Coffee or tea makers	35%			EPA	number
8516.7200	-- Toasters	35%			EPA	number
8516.7900	-- Other	35%			EPA	number
8516.8000	- Electric heating resistors	35%			EPA	number
8516.9000	- Parts	35%			EPA	pound
85.17	Telephone sets, including telephones for cellular networks or for other wireless network; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.					
	- Telephone sets, including telephones for cellular networks or for other wireless networks :					
8517.1100	-- Line telephone sets with cordless handsets	10%			EPA	number
8517.1200	-- Telephones for cellular networks or for other wireless networks	10%			EPA	number
8517.1800	-- Other	10%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :					
8517.6100	-- Base stations	45%			EPA	number
8517.6200	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	10%			EPA	number
8517.69	-- Other :					
8517.6910	--- Line telephone sets; videophones	10%			EPA	number
8517.6920	--- Electrical apparatus for line telephone or line telegraphy	10%			EPA	number
8517.6990	--- Other	10%			EPA	number
8517.7000	- Parts	10%			EPA	pound
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.					
8518.1000	- Microphones and stands therefor	35%			EPA	number
	- Loudspeakers, whether or not mounted in their enclosures :					
8518.2100	-- Single loudspeakers, mounted in their enclosures	45%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8518.2200	-- Multiple loudspeakers, mounted in the same enclosure	45%			EPA	number
8518.2900	-- Other	45%			EPA	number
8518.3000	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	45%			EPA	number
8518.4000	- Audio-frequency electric amplifiers	45%			EPA	number
8518.5000	- Electric sound amplifier sets	45%			EPA	number
8518.9000	- Parts	45%			EPA	pound
85.19	Sound recording or reproducing apparatus.					
8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment :					
8519.2010	--- Other sound recording apparatus (excluding record players, dictating machines and cassette-players)	45%			EPA	number
8519.2090	--- Other					
8519.3000	- Turntables (record-decks)	45%			EPA	number
8519.5000	- Telephone answering machines	45%			EPA	number
	- Other apparatus :					
8519.81	-- Using magnetic, optical or semiconductor media :					
8519.8110	--- Compact disc players	35%			EPA	number
8519.8120	--- Transcribing machines, cassette players and other sound-reproducing apparatus without a sound-recording device	35%			EPA	number
8519.8130	--- Dictating machines not capable of operating without an external source of power	35%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8519.8140	--- Magnetic tape recorders, cassette recorders, other sound-recording equipment	35%			EPA	number
8519.8190	--- Other	35%			EPA	number
8519.8900	-- Other	35%			EPA	number
[85.20]						
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.					
8521.1000	- Magnetic tape-type	35%			EPA	number
8521.9000	- Other	35%			EPA	number
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.					
8522.1000	- Pick-up cartridges	35%			EPA	pound
8522.9000	- Other	35%			EPA	pound
85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.					
	- Magnetic media :					
8523.21	-- Cards incorporating a magnetic stripe :					
8523.2110	--- Unrecorded	45%			EPA	number
8523.2120	--- Recorded	45%			EPA	number
8523.29	-- Other :					
8523.2910	--- Magnetic tapes or discs, unrecorded	10%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8523.2920	--- Magnetic tapes for reproducing sound or image, recorded	10%			EPA	number
8523.2930	--- Magnetic tapes, recorded, for reproducing phenomena other than sound or image	Free			EPA	number
8523.2990	--- Other	45%			EPA	number
	- Optical media :					
8523.4100	-- Unrecorded	10%			EPA	number
8523.49	-- Other :					
8523.4910	--- Recorded, for sound or image	10%			EPA	number
8523.4920	--- Recorded, for reproducing phenomena other than sound or image	Free			EPA	number
8523.4990	--- Other :	45%			EPA	number
	- Semiconductor media :					
8523.51	-- Solid-state non-volatile storage devices :					
8523.5110	--- Unrecorded media, for sound	10%			EPA	number
8523.5120	--- Recorded media, for sound or image	10%			EPA	number
8523.5130	--- Recording media for phenomena other than sound or image	10%			EPA	number
8523.5200	-- "Smart cards"	10%			EPA	number
8523.59	-- Other :					
8523.5910	--- Unrecorded, for sound	10%			EPA	number
8523.5920	--- Recorded, for sound or image	10%			EPA	number
8523.5930	--- Recorded phenomena other than sound or image	Free			EPA	number
8523.5940	--- Proximity cards and tags	10%			EPA	number
8523.5990	--- Other	10%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8523.80	- Other :					
8523.8010	--- Gramophone records	10%			EPA	number
8523.8020	--- Unrecorded media for sound	10%			EPA	number
8523.8030	--- Recorded media for sound or image	10%			EPA	number
8523.8040	--- Recording media, excluding those for sound or image recordings	Free			EPA	number
[85.24]						
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.					
8525.5000	- Transmission apparatus	45%			EPA	number
8525.6000	- Transmission apparatus incorporating reception apparatus	45%			EPA	number
8525.8000	- Television cameras, digital cameras and video camera recorders	Free			EPA	number
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.					
8526.10	- Radar apparatus :					
8526.1010	--- For marine use	30%			EPA	number
8526.1090	--- Other	30%			EPA	number
	- Other :					
8526.9100	-- Radio navigational aid apparatus	30%			EPA	number
8526.9200	-- Radio remote control apparatus	30%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.					
	- Radio-broadcast receivers capable of operating without an external source of power :					
8527.1200	-- Pocket-size radio cassette-players	35%			EPA	number
8527.1300	-- Other apparatus combined with sound recording or reproducing apparatus	35%			EPA	number
8527.1900	-- Other	35%			EPA	number
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :					
8527.2100	-- Combined with sound recording or reproducing apparatus	45%			EPA	number
8527.2900	-- Other	45%			EPA	number
	- Other :					
8527.9100	-- Combined with sound recording or reproducing apparatus	45%			EPA	number
8527.9200	-- Not combined with sound recording or reproducing apparatus but combined with a clock.	45%			EPA	number
8527.99	-- Other :					
8527.9910	--- Other radio broadcasting receivers not capable of operating without an external source of power	35%			EPA	number
8527.9990	--- Other	45%			EPA	number

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.					
	- Cathode-ray tube monitors :					
8528.4200	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	Free			EPA	number
8528.4900	-- Other	45%			EPA	number
	- Other monitors :					
8528.5200	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	Free			EPA	number
8528.59	-- Other					
8528.5910	--- Surveillance security system	Free				number
8528.5990	--- Other	45%				number
	- Projectors :					
8528.6200	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	45%			EPA	number
8528.6900	-- Other	45%			EPA	number
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus					

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		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8528.7100	-- Not designed to incorporate a video display or screen :	35%			EPA	number
8528.7200	-- Other, colour	35%			EPA	number
8528.7300	-- Other, monochrome	35%			EPA	number
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.					
8529.1000	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	45%			EPA	pound
8529.9000	- Other	45%			EPA	pound
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).					
8530.1000	- Equipment for railways or tramways	45%			EPA	number
8530.8000	- Other equipment	45%			EPA	number
8530.9000	- Parts	45%			EPA	pound
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.					
8531.1000	- Burglar or fire alarms and similar apparatus	Free			EPA	number
8531.2000	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diode (LED)	Free			EPA	number
8531.8000	- Other apparatus	45%			EPA	number
8531.9000	- Parts	Free			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).					
8532.1000	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	45%			EPA	pound
	- Other fixed capacitors :					
8532.2100	-- Tantalum	45%			EPA	pound
8532.2200	-- Aluminium electrolytic	45%			EPA	pound
8532.2300	-- Ceramic dielectric, single layer	45%			EPA	pound
8532.2400	-- Ceramic dielectric, multilayer	45%			EPA	pound
8532.2500	-- Dielectric of paper or plastics	45%			EPA	pound
8532.2900	-- Other	45%			EPA	pound
8532.3000	- Variable or adjustable (pre-set) capacitors	45%			EPA	pound
8532.9000	- Parts	45%			EPA	pound
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.					
8533.1000	- Fixed carbon resistors, composition or film types	45%			EPA	pound
	- Other fixed resistors :					
8533.2100	-- For a power handling capacity not exceeding 20 W	45%			EPA	pound
8533.2900	-- Other	45%			EPA	pound
	- Wirewound variable resistors, including rheostats and potentiometers :					
8533.3100	-- For a power handling capacity not exceeding 20 W	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8533.3900	-- Other	45%			EPA	pound
8533.4000	- Other variable resistors, including rheostats and potentiometers	45%			EPA	pound
8533.9000	- Parts	45%			EPA	pound
85.34	Printed circuits.					
8534.0000	Printed circuits	45%			EPA	pound
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.					
8535.1000	- Fuses	45%			EPA	pound
	- Automatic circuit breakers :					
8535.2100	-- For a voltage of less than 72.5 kV	45%			EPA	pound
8535.2900	-- Other	45%			EPA	pound
8535.3000	- Isolating switches and make-and-break switches	45%			EPA	pound
8535.4000	- Lightning arresters, voltage limiters and surge suppressors	45%			EPA	pound
8535.9000	- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.					
8536.1000	- Fuses	45%			EPA	pound
8536.2000	- Automatic circuit breakers	45%			EPA	pound
8536.3000	- Other apparatus for protecting electrical circuits	45%			EPA	pound
	- Relays :					
8536.4100	-- For a voltage not exceeding 60 V	45%			EPA	pound
8536.4900	-- Other	45%			EPA	pound
8536.5000	- Other switches	45%			EPA	pound
	- Lamp-holders, plugs and sockets :					
8536.6100	-- Lamp-holders	45%			EPA	pound
8536.6900	-- Other	45%			EPA	pound
8536.7000	- Connectors for optical fibres, optical fibre bundles or cables	45%			EPA	pound
8536.9000	- Other apparatus	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.					
8537.1000	- For a voltage not exceeding 1,000 V	45%			EPA	pound
8537.2000	- For a voltage exceeding 1,000 V	45%			EPA	pound
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.					
8538.1000	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	45%			EPA	pound
8538.9000	- Other	45%			EPA	pound
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.					
8539.1000	- Sealed beam lamp units	45%			EPA	pound
	- Other filament lamps, excluding ultra-violet or infra-red lamps :					
8539.2100	-- Tungsten halogen	45%			EPA	number
8539.2200	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	45%			EPA	number
8539.2900	-- Other	45%			EPA	number
	- Discharge lamps, other than ultra-violet lamps :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8539.3100	-- Fluorescent, hot cathode	45%			EPA	number
8539.3200	-- Mercury or sodium vapour lamps; metal halide lamps	45%			EPA	number
8539.39	-- Other :					
8539.3910	--- Energy saving fluorescent bulbs	Free			EPA	number
8539.3990	--- Other	45%			EPA	number
8539.4100	- Ultra-violet or infra-red lamps; arc-lamps : -- Arc-lamps	45%			EPA	number
8539.4900	-- Other	45%			EPA	number
8539.5000	- Light-emitting diode (LED) lamps	Free			EPA	number
8539.9000	- Parts	45%			EPA	pound
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).					
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes :					
8540.1100	-- Colour	45%			EPA	number
8540.1200	-- Monochrome	45%			EPA	number
8540.2000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	45%			EPA	number
8540.4000	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	45%			EPA	number
8540.6000	- Other cathode-ray tubes	45%			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :					
8540.7100	-- Magnetrons	45%			EPA	number
8540.7900	-- Other	45%			EPA	number
	- Other valves and tubes :					
8540.8100	-- Receiver or amplifier valves and tubes	45%			EPA	number
8540.8900	-- Other	45%			EPA	number
	- Parts :					
8540.9100	-- Of cathode-ray tubes	45%			EPA	pound
8540.9900	-- Other	45%			EPA	pound
85.41	Diodes, transistors and similar semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals.					
8541.1000	- Diodes, other than photosensitive or light-emitting diodes (LED)	45%			EPA	number
	- Transistors, other than photosensitive transistors :					
8541.2100	-- With a dissipation rate of less than 1 w	45%			EPA	number
8541.2900	-- Other	45%			EPA	number
8541.3000	- Thyristors, diacs and triacs, other than photosensitive devices	45%			EPA	number
8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED) :					
8541.4010	--- Photovoltaic cells (solar panels)	Free			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8541.4090	--- Other	10%			EPA	number
8541.5000	- Other semiconductor devices	45%			EPA	number
8541.6000	- Mounted piezo-electric crystals	45%			EPA	number
8541.9000	- Parts	45%			EPA	pound
85.42	Electronic integrated circuits.					
	- Electronic integrated circuits:					
8542.3100	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	45%			EPA	number
8542.3200	-- Memories	45%			EPA	number
8542.3300	-- Amplifiers	45%			EPA	number
8542.3900	-- Other	45%			EPA	number
8542.9000	- Parts	45%			EPA	pound
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.					
8543.1000	- Particle accelerators	45%			EPA	number
8543.2000	- Signal generators	Free			EPA	number
8543.3000	- Machines and apparatus for electro-plating, electrolysis or electro-phoresis	45%			EPA	number
8543.70	- Other machines and apparatus :					
8543.7010	--- Electronic cigarettes	45%			EPA	number
8543.7020	--- Electronic books	Free			EPA	number
8543.7090	--- Other	45%			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8543.9000	- Parts	45%			EPA	pound
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.					
	- Winding wire :					
8544.1100	-- Of copper	25%			EPA	pound
8544.1900	-- Other	25%			EPA	pound
8544.2000	- Co-axial cable and other co-axial electric conductors	35%			EPA	pound
8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships :					
8544.3010	--- Of a kind used for aircraft	10%			EPA	pound
8544.3020**	--- Of a kind used for vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05	Free			EPA	pound
8544.3090	--- Other	45%			EPA	pound
	- Other electric conductors, for a voltage not exceeding 1,000 V:					
8544.4200	-- Fitted with connectors	35%			EPA	pound
8544.49	-- Other :					
8544.4910	--- Voltage exceeding 80 V but less than 1,000 V not fitted with connectors	35%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8544.4990	--- Other	35%			EPA	pound
8544.6000	- Other electric conductors, for a voltage exceeding 1,000 V	45%			EPA	pound
8544.7000	- Optical fibre cables	45%			EPA	pound
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.					
	- Electrodes :					
8545.1100	-- Of a kind used for furnaces	45%			EPA	pound
8545.1900	-- Other	45%			EPA	pound
8545.2000	- Brushes	45%			EPA	pound
8545.9000	- Other	45%			EPA	pound
85.46	Electrical insulators of any material.					
8546.1000	- Of glass	45%			EPA	pound
8546.2000	- Of ceramics	45%			EPA	pound
8546.9000	- Other	45%			EPA	pound
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8547.1000	- Insulating fittings of ceramics	45%			EPA	pound
8547.2000	- Insulating fittings of plastics	45%			EPA	pound
8547.9000	- Other	45%			EPA	pound
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.					
8548.1000	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	45%			EPA	pound
8548.9000	- Other	45%			EPA	pound

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Section XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT**Notes.**

1. This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions « parts » and « parts and accessories » do not apply to the following articles, whether or not they are identifiable as for the goods of this Section :
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section :
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;

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- (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
- 5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows :
 - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

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

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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.

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Chapter 86

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators.					
8601.1000	- Powered from an external source of electricity	45%			EPA	number
8601.2000	- Powered by electric accumulators	45%			EPA	number
86.02	Other rail locomotives; locomotive tenders.					
8602.1000	- Diesel-electric locomotives	45%			EPA	number
8602.9000	- Other	45%			EPA	number
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.					
8603.1000	- Powered from an external source of electricity	45%			EPA	number
8603.9000	- Other	45%			EPA	number
86.04	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).					
8604.0000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	45%			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
86.05	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).					
8605.0000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04)	45%			EPA	number
86.06	Railway or tramway goods vans and wagons, not self-propelled					
8606.1000	- Tank wagons and the like	45%			EPA	number
8606.3000	- Self-discharging vans and wagons, other than those of subheading 8606.10	45%			EPA	number
	- Other :					
8606.9100	-- Covered and closed	45%			EPA	number
8606.9200	-- Open, with non-removable sides of a height exceeding 60 cm (23.62 inches)	45%			EPA	number
8606.9900	-- Other	45%			EPA	number
86.07	Parts of railway or tramway locomotives or rolling-stock.					
	- Bogies, bissel-bogies, axles and wheels, and parts thereof :					
8607.1100	-- Driving bogies and bissel-bogies	45%			EPA	pound
8607.1200	-- Other bogies and bissel-bogies	45%			EPA	pound
8607.1900	-- Other, including parts	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Brakes and parts thereof :					
8607.2100	-- Air brakes and parts thereof	45%			EPA	pound
8607.2900	-- Other	45%			EPA	pound
8607.3000	- Hooks and other coupling devices, buffers, and parts thereof	45%			EPA	pound
	- Other :					
8607.9100	-- Of locomotives	45%			EPA	pound
8607.9900	-- Other	45%			EPA	pound
86.08	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.					
8608.0000	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	45%			EPA	pound
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport :					
8609.0010	--- Shipping containers	45%			EPA	pound
8609.0090	--- Other	45%			EPA	pound

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Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Notes.

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

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
87.01	Tractors (other than tractors of heading 87.09).					
8701.1000**	- Single axle tractors	Free			EPA	number
8701.2000**	- Road tractors for semi-trailers	Free			EPA	number
8701.3000**	- Track-laying tractors	Free			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other of an engine power :					
8701.9100**	-- Not exceeding 18 kw	Free			EPA	number
8701.9200**	-- Exceeding 18 kw but not exceeding 37 kw	Free			EPA	number
8701.9300**	-- Exceeding 37 kw but not exceeding 75 kw	Free			EPA	number
8701.9400**	-- Exceeding 75 kw but not exceeding 130 kw	Free			EPA	number
8701.9500**	-- Exceeding 130 kw	Free			EPA	number
87.02	Motor vehicles for the transport of ten or more persons, including the driver.					
8702.10	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	Free			EPA	number
8702.1010**	--- With only compression ignition internal combustion piston engine (diesel or semi-diesel) not exceeding 10 years	Free			EPA	number
8702.1020**	--- With only compression ignition internal combustion piston engine (diesel or semi-diesel) exceeding 10 years	Free			EPA	number
8702.1030	- Used, with compression-ignition internal combustion piston engine (diesel or semi-diesel), exceeding 10 years	Free			EPA	number
8702.20	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :				EPA	number
8702.2010**	--- New with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	Free			EPA	number
8702.2020**	--- Used with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	Free			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8702.30	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion :	Free			EPA	number
8702.3010**	--- New with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	Free			EPA	number
8702.3020**	--- Used with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	Free			EPA	number
8702.40	- With only electric motor for propulsion :	Free			EPA	number
8702.4010**	--- New with only electric motor for propulsion	Free			EPA	number
8702.4020**	--- Used with only electric motor for propulsion	Free			EPA	number
8702.90	- Other :					
8702.9010	--- Other motor vehicles not exceeding 10 years	Free			EPA	number
8702.9020	--- Other motor vehicles exceeding 10 years	Free			EPA	number
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.					
8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles :					
8703.1010**	--- Golf cars	Free			EPA	number
8703.1090**	--- Other	Free			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :					
8703.21	-- Of a cylinder capacity not exceeding 1,000 cc :					
8703.2110**	--- New motor vehicles	Free			EPA	number
8703.2120**	--- Used motor vehicles not exceeding 10 years	Free			EPA	number
8703.2130**	--- Used motor vehicles exceeding 10 years	Free			EPA	number
8703.2140**	--- Antique Vehicles (vehicles twenty-five to eighty-four years)	Free			EPA	number
8703.2150**	--- Vintage Vehicles (vehicles eighty-five years and older)	Free			EPA	number
8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :					
8703.2210**	--- New motor vehicles	Free			EPA	number
8703.2220**	--- Used motor vehicles not exceeding 10 years	Free			EPA	number
8703.2230**	--- Used motor vehicles exceeding 10 years	Free			EPA	number
8703.2240**	--- Antique Vehicles (vehicles twenty-five to eighty-four years)	Free			EPA	number
8703.2250**	--- Vintage Vehicles (vehicles eighty-five years and older)	Free			EPA	number
8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :					
8703.2310**	--- New motor vehicles	Free			EPA	number
8703.2320**	--- Used motor vehicles not exceeding 10 years	Free			EPA	number
8703.2330**	--- Used motor vehicles exceeding 10 years	Free			EPA	number
8703.2340**	--- Antique Vehicles (vehicles twenty-five to eighty-four years)	Free			EPA	number
8703.2350**	--- Vintage Vehicles (vehicles eighty-five years and older)	Free			EPA	number
8703.24	-- Of a cylinder capacity exceeding 3,000 cc :					
8703.2410**	--- New motor vehicles	Free			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8703.2420**	--- Used motor vehicles not exceeding 10 years	Free			EPA	number
8703.2430**	--- Used motor vehicles exceeding 10 years	Free			EPA	number
8703.2440**	--- Antique Vehicles (vehicles twenty-five to eighty-four years)	Free			EPA	number
8703.2450**	--- Vintage Vehicles (vehicles eighty-five years and older)	Free			EPA	number
	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :					
8703.31	-- Of a cylinder capacity not exceeding 1,500 cc :					
8703.3110**	--- New motor vehicles	Free			EPA	number
8703.3120**	--- Used motor vehicles not exceeding 10 years	Free			EPA	number
8703.3130**	--- Used motor vehicles exceeding 10 years	Free			EPA	number
8703.3140**	--- Antique Vehicles (vehicles twenty-five to eighty-four years)	Free			EPA	number
8703.3150**	--- Vintage Vehicles (vehicles eighty-five years and older)	Free			EPA	number
8703.32	-- Of a cylinder capacity exceeding 1,500 cc; but not exceeding 2,500 cc :					
8703.3210**	--- New motor vehicles	Free			EPA	number
8703.3220**	--- Used motor vehicles not exceeding 10 years	Free			EPA	number
8703.3230**	--- Used motor vehicles exceeding 10 years	Free			EPA	number
8703.3240**	--- Antique Vehicles (vehicles twenty-five to eighty-four years)	Free			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8703.3250**	--- Vintage Vehicles (vehicles eighty-five years and older)	Free			EPA	number
8703.33	-- Of a cylinder capacity exceeding 2,500 cc :					
8703.3310**	--- New motor vehicles	Free			EPA	number
8703.3320**	--- Used motor vehicles not exceeding 10 years	Free			EPA	number
8703.3330**	--- Used motor vehicles exceeding 10 years	Free			EPA	number
8703.3340**	--- Antique Vehicles (vehicles twenty-five to eighty-four years)	Free			EPA	number
8703.3350**	--- Vintage Vehicles (vehicles eighty-five years and older)	Free			EPA	number
8703.40	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :					
8703.4010**	--- New hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of value exceeding \$50,000	Free			EPA	number
8703.4020**	--- New hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of value not exceeding \$50,000	Free			EPA	number
8703.4030**	--- Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of value exceeding \$50,000	Free			EPA	number
8703.4040**	--- Used hybrid motor vehicle, with both spark-ignition internal combustion reciprocating piston engine and electric motor of value not exceeding \$50,000	Free			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8703.50	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :					
8703.5010**	--- New hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of value exceeding \$50,000	Free			EPA	number
8703.5020**	--- New hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor value not exceeding \$50,000	Free			EPA	number
8703.5030**	--- Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor value exceeding \$50,000	Free			EPA	number
8703.5040**	--- Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor value not exceeding \$50,000	Free			EPA	number
8703.60	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :					
8703.6010**	--- New hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of value exceeding \$50,000	Free			EPA	number
8703.6020**	--- New hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of value not exceeding \$50,000	Free			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8703.6030**	--- Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of value exceeding \$50,000	Free			EPA	number
8703.6040**	--- Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of value not exceeding \$50,000	Free			EPA	number
8703.70	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :					
8703.7010**	--- New hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of value exceeding \$50,000	Free			EPA	number
8703.7020**	--- New hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of value not exceeding \$50,000	Free			EPA	number
8703.7030**	--- Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of value exceeding \$50,000	Free			EPA	number
8703.7040**	--- Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of value not exceeding \$50,000	Free			EPA	number
8703.80	- Other vehicles, with only electric motor for propulsion :					
8703.8010**	--- New electric motor vehicles of value exceeding \$50,000	Free			EPA	number
8703.8020**	--- New electric motor vehicles of value not exceeding \$50,000	Free			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8703.8030**	--- Used electric motor vehicle of value exceeding \$50,000	Free			EPA	number
8703.8040**	--- Used electric motor vehicle of value not exceeding \$50,000	Free			EPA	number
8703.9000**	- Other	Free			EPA	number
87.04	Motor vehicles for the transport of goods.					
8704.10	- Dumpers designed for off-highway use :					
8704.1010**	--- New dumpers designed for off-highway use	Free			EPA	number
8704.1020**	--- Used dumpers designed for off-highway use not exceeding 10 years	Free			EPA	number
8704.1030**	--- Used dumpers designed for off-highway use exceeding 10 years.	Free			EPA	number
	-Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :					
8704.21	-- g.v.w. not exceeding 5 tonnes :					
8704.2110**	--- New vehicles of g.v.w. not exceeding 5 tonnes	Free			EPA	number
8704.2120**	--- Used vehicles of g.v.w. not exceeding 5 tonnes not exceeding 10 years	Free			EPA	number
8704.2130**	--- Used vehicles of g.v.w. not exceeding 5 tonnes exceeding 10 years	Free			EPA	number
8704.22	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :					
8704.2210**	--- New vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	Free			EPA	number
8704.2220**	--- Used vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes not exceeding 10 years	Free			EPA	number
8704.2230**	--- Used vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes exceeding 10 years	Free			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8704.23	-- g.v.w. exceeding 20 tonnes :					
8704.2310**	--- New vehicles of g.v.w. exceeding 20 tonnes	Free			EPA	number
8704.2320**	--- Used vehicles of g.v.w. exceeding 20 tonnes not exceeding 10 years	Free			EPA	number
8704.2330**	--- Used vehicles of g.v.w. exceeding 20 tonnes exceeding 10 years	Free			EPA	number
	- Other, with spark-ignition internal combustion piston engine :					
8704.31	-- g.v.w. not exceeding 5 tonnes :					
8704.3110**	--- New vehicles of g.v.w. not exceeding 5 tonnes	Free			EPA	number
8704.3120**	--- Used vehicles of g.v.w. not exceeding 5 tonnes not exceeding 10 years	Free			EPA	number
8704.3130**	--- Used vehicles of g.v.w. not exceeding 5 tonnes exceeding 10 years	Free			EPA	number
8704.32	-- g.v.w. exceeding 5 tonnes :					
8704.3210**	--- New vehicles of g.v.w. exceeding 5 tonnes	Free			EPA	number
8704.3220**	--- Used vehicles of g.v.w. exceeding 5 tonnes not exceeding 10 years	Free			EPA	number
8704.3230**	--- Used vehicles of g.v.w. exceeding 5 tonnes exceeding 10 years	Free			EPA	number
8704.90	- Other :					
8704.9010**	--- New hybrid and electric vehicles of a value exceeding \$50,000	Free			EPA	number
8704.9020**	--- Used hybrid and electric vehicles of a value not exceeding \$50,000	Free			EPA	number
8704.9030**	--- New hybrid and electric vehicle of a value exceeding \$50,000	Free			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8704.9040**	--- Used hybrid and electric vehicles of a value not exceeding \$50,000	Free			EPA	number
8704.9090**	--- Other	Free			EPA	number
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).					
8705.1000**	- Crane lorries	Free			EPA	number
8705.2000**	- Mobile drilling derricks	Free			EPA	number
8705.3000**	- Fire fighting vehicles	Free			EPA	number
8705.4000**	- Concrete-mixer lorries	Free			EPA	number
8705.9000**	- Other	Free			EPA	number
87.06	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.					
8706.00	- Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05 :					
8706.0010**	--- For vehicles of heading 87.02	Free			EPA	number
8706.0020**	--- For vehicles of subheading 8703.10	Free			EPA	number
8706.0030**	--- For vehicles of subheadings 8703.20, 8703.30 and 8703.90	Free			EPA	number
8706.0040**	--- For vehicles of heading 87.04	Free			EPA	number
8706.0050**	--- For vehicles of heading 87.05	Free			EPA	number
8706.0090**	--- Other	Free			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.					
8707.10	- For vehicles of heading 87.03 :					
8707.1010**	--- For vehicles of subheading 8703.10	Free			EPA	number
8707.1090**	--- Other	Free			EPA	number
8707.90	- Other :					
8707.9010**	--- For vehicles of heading 87.02	Free			EPA	number
8707.9020**	--- For vehicles of heading 87.04	Free			EPA	number
8707.9030**	--- For vehicles of heading 87.05	Free			EPA	number
8707.9090**	--- Other	Free			EPA	number
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.					
8708.10	- Bumpers and parts thereof :					
8708.1010**	--- For vehicles of heading 87.01	Free			EPA	pound
8708.1020**	--- For vehicles of subheading 8703.10	Free			EPA	pound
8708.1090**	--- Other	Free			EPA	pound
	- Other parts and accessories of bodies (including cabs) :					
8708.21	-- Safety seat belts :					
8708.2110**	--- For vehicles of heading 87.01	Free			EPA	pound
8708.2120**	--- For vehicles of subheading 8703.10	Free			EPA	pound
8708.2190**	--- Other	Free			EPA	pound
8708.29	-- Other :					
8708.2910**	--- For vehicles of heading 87.01	Free			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8708.2920**	--- For vehicles of subheading 8703.10	Free			EPA	pound
8708.2990**	--- Other	Free			EPA	pound
8708.30	- Brakes and servo-brakes; parts thereof :					
8708.3010**	--- For vehicles of heading 8701	Free			EPA	pound
8708.3020**	--- For vehicles of subheading 8703.10	Free			EPA	pound
8708.3090**	--- Other	Free			EPA	pound
8708.40	- Gear boxes and parts thereof :					
8708.4010**	--- For vehicles of heading 87.01	Free			EPA	pound
8708.4020**	--- For vehicles of subheading 8703.10	Free			EPA	pound
8708.4090**	--- Other	Free			EPA	pound
8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof :					
8708.5010**	--- For vehicles of heading 87.01	Free			EPA	pound
8708.5020**	--- For vehicles of subheading 8703.10	Free			EPA	pound
8708.5090**	--- Other	Free			EPA	pound
8708.70	- Road wheels and parts and accessories thereof :					
8708.7010**	--- For vehicles of heading 87.01	Free			EPA	pound
8708.7020**	--- For vehicles of subheading 8703.10	Free			EPA	pound
8708.7090**	--- Other	Free			EPA	pound
8708.80	- Suspension systems and parts thereof (including shock-absorbers) :					
8708.8010**	--- For vehicles of heading 87.01	Free			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8708.8020**	--- For vehicles of subheading 8703.10	Free			EPA	pound
8708.8090**	--- Other	Free			EPA	pound
	- Other parts and accessories :					
8708.91	-- Radiators and parts thereof :					
8708.9110**	--- For vehicles of heading 87.01	Free			EPA	pound
8708.9120**	--- For vehicles of subheading 8703.10	Free			EPA	pound
8708.9190**	--- Other	Free			EPA	pound
8708.92	-- Silencers (mufflers) and exhaust pipes; parts thereof :					
8708.9210**	--- For vehicles of heading 87.01	Free			EPA	pound
8708.9220**	--- For vehicles of subheading 8703.10	Free			EPA	pound
8708.9290**	--- Other	Free			EPA	pound
8708.93	-- Clutches and parts thereof :					
8708.9310**	--- For vehicles of heading 87.01	Free			EPA	pound
8708.9320**	--- For vehicles of subheading 8703.10	Free			EPA	pound
8708.9390**	--- Other	Free			EPA	pound
8708.94	-- Steering wheels, steering columns and steering boxes; parts thereof :					
8708.9410**	--- For vehicles of heading 87.01	Free			EPA	pound
8708.9420**	--- For vehicles of subheading 8703.10	Free			EPA	pound
8708.9490**	--- Other	Free			EPA	pound
8708.9500**	-- Safety airbags with inflater system; parts thereof	Free			EPA	pound
8708.99	-- Other :					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8708.9910**	--- For vehicles of heading 87.01	Free			EPA	pound
8708.9920**	--- For vehicles of subheading 8703.10	Free			EPA	pound
8708.9990**	--- Other	Free			EPA	pound
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.					
	- Vehicles :					
8709.1100**	-- Electrical	Free			EPA	number
8709.1900**	-- Other	Free			EPA	number
8709.9000**	- Parts	Free			EPA	pound
87.10	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.					
8710.0000**	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Free			EPA	number
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.					
8711.1000**	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	Free			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8711.2000**	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	Free			EPA	number
8711.3000**	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	Free			EPA	number
8711.4000**	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	Free			EPA	number
8711.5000**	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	Free			EPA	number
8711.6000**	- With electric motor for propulsion	Free			EPA	number
8711.90	- Other :					
8711.9010**	--- Electric motorcycles	Free			EPA	number
8711.9090**	--- Other	Free			EPA	number
87.12	Bicycles and other cycles (including delivery tricycles), not motorised.					
8712.0000	Bicycles and other cycles (including delivery tricycles), not motorized	Free			EPA	number
87.13	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.					
8713.1000	- Not mechanically propelled	Free			EPA	number
8713.9000	- Other	Free			EPA	number
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13.					
8714.1000	- Of motorcycles (including mopeds)	Free			EPA	pound
8714.2000	- Of carriages for disabled persons.	Free			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other :					
8714.9100**	-- Frames and forks, and parts thereof	Free			EPA	pound
8714.9200**	-- Wheel rims and spokes	Free			EPA	pound
8714.9300**	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	Free			EPA	pound
8714.9400**	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	Free			EPA	pound
8714.9500**	-- Saddles	Free			EPA	number
8714.9600**	-- Pedals and crank-gear, and parts thereof	Free			EPA	pound
8714.9900**	-- Other	Free			EPA	pound
87.15	Baby carriages and parts thereof.					
8715.0000	Baby carriages and parts thereof	Free			EPA	pound
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.					
8716.1000**	- Trailers and semi-trailers of the caravan type, for housing or camping	Free			EPA	number
8716.2000**	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	Free			EPA	number
	- Other trailers and semi-trailers for the transport of goods :					
8716.3100**	-- Tanker trailers and tanker semi-trailers	Free			EPA	number
8716.3900**	-- Other	Free			EPA	number
8716.4000**	- Other trailers and semi-trailers	Free			EPA	number
8716.8000**	- Other vehicles	Free			EPA	number
8716.9000**	- Parts	Free			EPA	pound

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Chapter 88

Aircraft, spacecraft, and parts thereof

Subheading Notes.

1. For the purposes of subheadings 8802.11 to 8802.40, the expression “unladen weight” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

TARIFF CODE Heading Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.					
8801.0000	Balloons and dirigibles ; gliders, hang gliders and other non-powered aircraft	45%			EPA	number
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.					
	- Helicopters :					
8802.1100	-- Of an unladen weight not exceeding 2,000 kg (4,400 pound)	Free			EPA	number
8802.1200	-- Of an unladen weight exceeding 2,000 kg (4,400 pound)	Free			EPA	number
8802.2000	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg (4,400 pound)	Free			EPA	number
8802.3000	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg (4,400 pound) but not exceeding 15,000 kg (33,000 pound)	Free			EPA	number

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TARIFF CODE Heading Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8802.4000	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg (33,000 pound)	Free			EPA	number
8802.6000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	45%			EPA	number
88.03	Parts of goods of heading 88.01 or 88.02.					
8803.10	- Propellers and rotors and parts thereof :					
8803.1010	--- For goods of heading 88.01	45%			EPA	pound
8803.1090	--- For goods of heading 88.02	10%			EPA	pound
8803.20	- Under-carriages and parts thereof :					
8803.2010	--- For goods of heading 88.01	45%			EPA	pound
8803.2090	--- For goods of heading 88.02	10%			EPA	pound
8803.3000	- Other parts of aeroplanes or helicopters	10%			EPA	pound
8803.9000	- Other	45%			EPA	pound
88.04	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.					
8804.0000	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	45%			EPA	pound
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.					
8805.1000	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	45%			EPA	pound
	- Ground flying trainers and parts thereof :					
8805.2100	-- Air combat simulators and parts thereof	45%			EPA	pound
8805.2900	-- Other	45%			EPA	pound

Chapter 89

Ships, boats and floating structures

Notes.

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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.					
8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds :					
8901.1010	--- Of 150 gross tons or more	Free			EPA	number
8901.1090	--- Other	30%			EPA	number
8901.20	- Tankers :					
8901.2010	--- Of 150 gross tons or more	Free			EPA	number
8901.2090	--- Other	30%			EPA	number
8901.30	- Refrigerated vessels, other than those of subheading 8901.20 :					
8901.3010	--- Of 150 gross tons or more	Free			EPA	number
8901.3090	--- Other	30%			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods :					
8901.9010	--- Of 150 gross tons or more	Free			EPA	number
8901.9090	--- Other	30%			EPA	number
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.					
8902.00	- Fishing vessels; factory ships and other vessels for processing or preserving fishery products					
8902.0010	--- Of 150 gross tons or more	Free			EPA	number
8902.0090	--- Other	30%			EPA	number
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.					
8903.1000	- Inflatable	30%			EPA	number
	- Other :					
8903.91	-- Sail boats with or without auxiliary motor :					
8903.9110	--- Of 150 gross tons or more	Free			EPA	number
8903.9120	--- Pleasure vessels of less than 150 gross tons and not less than 30 feet in length	10%			EPA	number
8903.9130	--- Pleasure vessels of less than 150 gross tons but more than 100 feet in length	10%			EPA	number
8903.9190	--- Other	10%			EPA	number
8903.92	-- Motorboats, other than outboard motorboats :					number
8903.9210	--- Of 150 gross tons or more	Free			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8903.9220	--- Pleasure vessels of less than 150 gross tons and not less than 30 feet in length	10%			EPA	number
8903.9230	--- Pleasure vessels of less than 150 gross tons but more than 100 feet in length	10%			EPA	number
8903.9290	--- Other	10%			EPA	number
8903.99	-- Other :					
8903.9910	--- Pleasure vessels of less than 150 gross tons and not less than 30 feet in length	10%			EPA	number
8903.9920	--- Pleasure vessels of less than 150 gross tons but more than 100 feet in length	10%			EPA	number
8903.9990	--- Other	10%			EPA	number
89.04	Tugs and pusher craft.					
8904.00	- Tugs and pusher craft :					
8904.0010	--- Of 150 gross tons or more	10%			EPA	number
8904.0090	--- Other	10%			EPA	number
89.05	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.					
8905.1000	- Dredgers	45%			EPA	number
8905.2000	- Floating or submersible drilling or production platforms	45%			EPA	number
8905.9000	- Other	45%			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
89.06	Other vessels, including warships and lifeboats other than rowing boats.					number
8906.1000	- Warships	10%			EPA	number
8906.9000	- Other	30%			EPA	number
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).					
8907.1000	- Inflatable rafts	45%			EPA	number
8907.9000	- Other	45%			EPA	number
89.08	Vessels and other floating structures for breaking up.					
8908.0000	Vessels and other floating structures for breaking up	45%			EPA	number

Section XVIII

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

Chapter 90

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

Notes.

1. This Chapter does not cover :
 - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
 - (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
 - (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
 - (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
 - (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
 - (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
 - (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 sensitized semiconductor materials) of heading 84.86;
- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25) radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
 - (ij) Searchlights or spotlights of heading 94.05;
 - (k) Articles of Chapter 95;
 - (l) Monopods, bipods, tripods and similar articles, of heading 96.20
 - (m) Capacity measures, which are to be classified according to their constituent material; or
 - (n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :
- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;
 - (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
 - (c) All other parts and accessories are to be classified in heading 90.33.
3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
6. For the purposes of heading 90.21, the expression “orthopaedic appliances” means appliances for :
 - Preventing or correcting bodily deformities; or
 - Supporting or holding parts of the body following an illness, operation or injury.

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

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, therefore against disturbances, by constantly or periodically measuring its actual value; and
 - (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, therefore against disturbances, by constantly or periodically measuring its actual value.

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Chapter 90

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.					
9001.1000	- Optical fibres, optical fibre bundles and cables	45%			EPA	pound
9001.2000	- Sheets and plates of polarizing material	45%			EPA	pound
9001.3000	- Contact lenses	Free			EPA	number
9001.40	- Spectacle lenses of glass :					
9001.4010	--- Corrective	Free			EPA	number
9001.4090	--- Other	45%			EPA	number
9001.50	- Spectacle lenses of other materials :					number
9001.5010	--- Corrective	Free			EPA	number
9001.5090	--- Other	45%			EPA	number
9001.9000	- Other	45%			EPA	pound
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.					
	- Objective lenses :					
9002.11	-- For cameras, projectors or photographic enlargers or reducers :					

** Subject to an excise tax collected upon entry.

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Chapter 90

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9002.1100	--- For photographic cameras	10%			EPA	pound
9002.1900	-- Other	45%			EPA	pound
9002.20	- Filters :					
9002.2010	--- For cinematographic and photographic cameras	10%			EPA	pound
9002.2090	--- Other	45%			EPA	pound
9002.90	- Other :					
9002.9010	--- Viewfinders for cinematographic and photographic cameras	10%			EPA	pound
9002.9090	--- Other	45%			EPA	pound
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.					
	- Frames and mountings :					
9003.1100	-- Of plastics	45%			EPA	number
9003.1900	-- Of other materials	45%			EPA	number
9003.9000	- Parts	45%			EPA	pound
90.04	Spectacles, goggles and the like, corrective, protective or other.					
9004.1000	- Sunglasses	Free			EPA	number
9004.90	- Other :					
9004.9010	--- Spectacles (corrective)	Free			EPA	number
9004.9090	--- Other	45%			EPA	number
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefore; other astronomical instruments and mountings therefore, but not including instruments for radio-astronomy.					

** Subject to an excise tax collected upon entry.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9005.1000	- Binoculars	45%			EPA	number
9005.8000	- Other instruments	45%			EPA	number
9005.9000	- Parts and accessories (including mountings)	45%			EPA	pound
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.					
9006.3000	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	25%			EPA	number
9006.4000	- Instant print cameras	Free			EPA	number
	- Other cameras :					
9006.5100	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	Free			EPA	number
9006.52	-- Other, for roll film of a width less than 35 mm					number
9006.5210	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	Free			EPA	number
9006.5290	--- Other	Free				number
9006.5300	-- Other, for roll film of a width of 35 mm	Free			EPA	number
9006.5900	-- Other	Free			EPA	number
	- Photographic flashlight apparatus and flashbulbs					
9006.6100	-- Discharge lamp ("electronic") flashlight apparatus	Free			EPA	number

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Chapter 90

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9006.6900	-- Other	Free			EPA	number
	- Parts and accessories :					
9006.9100	-- For cameras	Free			EPA	pound
9006.9900	-- Other	Free			EPA	pound
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.					
9007.1000	- Cameras	10%			EPA	number
9007.2000	- Projectors	45%			EPA	number
	- Parts and accessories :					
9007.9100	-- For cameras	10%			EPA	pound
9007.9200	-- For projectors	45%			EPA	pound
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.					
9008.5000	- Projectors, enlargers and reducers	45%			EPA	number
9008.9000	- Parts and accessories	45%			EPA	pound
[90.09]						
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9010.1000	- 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	45%			EPA	number
9010.5000	- Other apparatus and equipment for photographic (including cinemato-graphic) laboratories; negatoscopes	45%			EPA	number
9010.6000	- Projection screens	45%			EPA	number
9010.9000	- Parts and accessories	45%			EPA	pound
90.11	Compound optical microscopes, including those for photomicrography, cinephoto-micrography or microprojection.					
9011.1000	- Stereoscopic microscopes	45%			EPA	number
9011.2000	- Other microscopes, for photomicrography, cinephoto-micrography or microprojection	45%			EPA	number
9011.8000	- Other microscopes	45%			EPA	number
9011.9000	- Parts and accessories	45%			EPA	pound
90.12	Microscopes other than optical microscopes; diffraction apparatus.					
9012.1000	- Microscopes other than optical microscopes; diffraction apparatus	45%			EPA	number
9012.9000	- Parts and accessories	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.					
9013.1000	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	45%			EPA	number
9013.2000	- Lasers, other than laser diodes	45%			EPA	number
9013.8000	- Other devices, appliances and instruments	45%			EPA	number
9013.9000	- Parts and accessories	45%			EPA	pound
90.14	Direction finding compasses; other navigational instruments and appliances.					
9014.10	- Direction finding compasses :					
9014.1010	--- For marine use	30%			EPA	number
9014.1090	--- Other	45%			EPA	number
9014.2000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	45%			EPA	number
9014.80	- Other instruments and appliances :					
9014.8010	--- For marine use	30%			EPA	number
9014.8090	--- Other	45%			EPA	number
9014.9000	- Parts and accessories	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.					
9015.1000	- Rangefinders	45%			EPA	number
9015.2000	- Theodolites and tachymeters (tacheometers)	45%			EPA	number
9015.3000	- Levels	45%			EPA	number
9015.4000	- Photogrammetrical surveying instruments and appliances	45%			EPA	pound
9015.8000	- Other instruments and appliances	45%			EPA	number
9015.9000	- Parts and accessories	45%			EPA	pound
90.16	Balances of a sensitivity of 5 cg (0.002 ounces) or better, with or without weights.					
9016.0000	Balances of a sensitivity of 5 cg (0.002 ounces) or better, with or without weights	45%			EPA	pound
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers), calipers not specified or included elsewhere in this Chapter.					
9017.1000	- Drafting tables and machines, whether or not automatic	45%			EPA	number
9017.2000	- Other drawing, marking-out or mathematical calculating instruments	45%			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9017.3000	- Micrometers, callipers and gauges	45%			EPA	number
9017.80	- Other instruments :					
9017.8010	--- School rulers	10%			EPA	number
9017.8090	--- Other	45%			EPA	number
9017.9000	- Parts and accessories	45%			EPA	pound
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.					
	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters) :					
9018.1100	-- Electro-cardiographs	Free			EPA	number
9018.1200	-- Ultrasonic scanning apparatus	Free			EPA	number
9018.1300	-- Magnetic resonance imaging apparatus	Free			EPA	number
9018.1400	-- Scintigraphic apparatus	Free			EPA	number
9018.1900	-- Other	Free			EPA	number
9018.2000	- Ultra-violet or infra-red ray apparatus	Free			EPA	pound
	- Syringes, needles, catheters, cannulae and the like :					
9018.31	-- Syringes, with or without needles					
9018.3110	--- Insulin syringes with or without needles	Free			EPA	number
9018.3190	--- Other	Free			EPA	number
9018.3200	-- Tubular metal needles and needles for sutures	Free			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9018.3900	-- Other	Free			EPA	number
	- Other instruments and appliances, used in dental sciences :					
9018.4100	-- Dental drill engines, whether or not combined on a single base with other dental equipment	Free			EPA	pound
9018.4900	-- Other	Free			EPA	number
9018.5000	- Other ophthalmic instruments and appliances	Free			EPA	pound
9018.90	- Other instruments and appliances :					
9018.9010	--- Kidney machines	Free			EPA	number
9018.9020	--- Medical atomizers	Free			EPA	number
9018.9030	--- Lancets	Free			EPA	number
9018.9040	--- Blood pressure measuring instrument	Free			EPA	number
9018.9050	--- Incubators	Free			EPA	number
9018.9060	--- Defibrillators	Free			EPA	number
9018.9090	--- Other	Free			EPA	number
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.					
9019.1000	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	Free			EPA	pound
9019.2000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Free			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
90.20	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.					
9020.0000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Free			EPA	pound
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.					
9021.1000	- Orthopaedic or fracture appliances	Free			EPA	pound
	- Artificial teeth and dental fittings :					
9021.2100	-- Artificial teeth	Free			EPA	pound
9021.2900	-- Other	Free			EPA	pound
	- Other artificial parts of the body :					
9021.3100	-- Artificial joints	Free			EPA	pound
9021.3900	-- Other	Free			EPA	pound
9021.4000	- Hearing aids, excluding parts and accessories	Free			EPA	number
9021.5000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	Free			EPA	number
9021.9000	- Other	Free			EPA	pound

** Subject to an excise tax collected upon entry.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.					
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :					
9022.1200	-- Computed tomography apparatus	Free			EPA	number
9022.1300	-- Other, for dental uses	Free			EPA	number
9022.1400	-- Other, for medical, surgical or veterinary uses	Free			EPA	number
9022.1900	-- For other uses	Free			EPA	number
	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :					
9022.2100	-- For medical, surgical, dental or veterinary uses	Free			EPA	number
9022.2900	-- For other uses	Free			EPA	number
9022.3000	- X-ray tubes	Free			EPA	number
9022.9000	- Other, including parts and accessories	Free			EPA	pound

** Subject to an excise tax collected upon entry.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
90.23	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.					
9023.0000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	45%			EPA	pound
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).					
9024.1000	- Machines and appliances for testing metals	45%			EPA	number
9024.8000	- Other machines and appliances	45%			EPA	number
9024.9000	- Parts and accessories	45%			EPA	pound
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.					
	- Thermometers and pyrometers, not combined with other instruments :					
9025.1100	-- Liquid-filled, for direct reading	45%			EPA	number
9025.1900	-- Other	45%			EPA	number
9025.8000	- Other instruments	45%			EPA	number
9025.9000	- Parts and accessories	45%			EPA	pound

** Subject to an excise tax collected upon entry.

Section XVIII
Chapter 90

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.					
9026.1000	- For measuring or checking the flow or level of liquids	45%			EPA	number
9026.2000	- For measuring or checking pressure	45%			EPA	number
9026.8000	- Other instruments or apparatus	45%			EPA	number
9026.9000	- Parts and accessories	45%			EPA	pound
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.					
9027.1000	- Gas or smoke analysis apparatus	45%			EPA	number
9027.2000	- Chromatographs and electrophoresis instruments	45%			EPA	number
9027.3000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	45%			EPA	number
9027.5000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	45%			EPA	number

** Subject to an excise tax collected upon entry.

Section XVIII
Chapter 90

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9027.80	- Other instruments and apparatus :					
9027.8010	--- Blood glucose meters	Free			EPA	number
9027.8090	--- Other	45%			EPA	number
9027.9000	- Microtomes; parts and accessories	45%			EPA	pound
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefore.					
9028.1000	- Gas meters	45%			EPA	number
9028.2000	- Liquid meters	45%			EPA	number
9028.3000	- Electricity meters	45%			EPA	number
9028.9000	- Parts and accessories	45%			EPA	pound
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.					
9029.1000	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	45%			EPA	number
9029.2000	- Speed indicators and tachometers; stroboscopes	45%			EPA	number
9029.9000	- Parts and accessories	45%			EPA	pound
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations.					

** Subject to an excise tax collected upon entry.

Section XVIII
Chapter 90

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9030.1000	- Instruments and apparatus for measuring or detecting ionizing radiations	45%			EPA	number
9030.2000	- Oscilloscopes and oscillographs	45%			EPA	number
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power :					
9030.3100	-- Multimeters without a recording device	45%			EPA	number
9030.3200	-- Multimeters with a recording device	45%			EPA	number
9030.3300	-- Other, without a recording device	45%			EPA	number
9030.3900	-- Other, with a recording device	45%			EPA	number
9030.4000	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	45%			EPA	number
	- Other instruments and apparatus :					
9030.8200	-- For measuring or checking semiconductor wafers or devices	45%			EPA	number
9030.8400	-- Other, with a recording device	45%			EPA	number
9030.8900	-- Other	45%			EPA	number
9030.9000	- Parts and accessories	45%			EPA	pound
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.					
9031.1000	- Machines for balancing mechanical parts	45%			EPA	number
9031.2000	- Test benches	45%			EPA	number
	- Other optical instruments and appliances :					

** Subject to an excise tax collected upon entry.

Section XVIII
Chapter 90

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9031.4100	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	45%			EPA	number
9031.4900	-- Other	45%			EPA	number
9031.8000	- Other instruments, appliances and machines	45%			EPA	number
9031.9000	- Parts and accessories	45%			EPA	pound
90.32	Automatic regulating or controlling instruments and apparatus.					
9032.1000	- Thermostats	45%			EPA	number
9032.2000	- Manostats	45%			EPA	number
	- Other instruments and apparatus :					
9032.8100	-- Hydraulic or pneumatic	45%			EPA	number
9032.8900	-- Other	45%			EPA	number
9032.9000	- Parts and accessories	45%			EPA	pound
90.33	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.					
9033.00	- Parts and accessories (not specified or included elsewhere in this Chapter) for machines, Appliances, instruments or apparatus of Chapter 90 :					
9033.0010	--- For kidney machines	Free			EPA	pound
9033.0090	--- Other	45%			EPA	pound

** Subject to an excise tax collected upon entry.

Chapter 91
Clocks and watches and parts thereof

Notes.

1. This Chapter does not cover :
 - (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) Watch chains (heading 71.13 or 71.17, as the case may be);
 - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
 - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
 - (e) Articles of heading 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading 84.82); or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
 2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
 3. For the purposes of this Chapter, the expression “watch movements” means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
 4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.
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Section XVIII
Chapter 91

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximim Variable Rate	Applicable Preferential Rate	
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.					
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :					
9101.1100	-- With mechanical display only	Free			EPA	number
9101.1900	-- Other	Free			EPA	number
	- Other wrist-watches, whether or not incorporating a stop-watch facility :					
9101.2100	-- With automatic winding	Free			EPA	number
9101.2900	-- Other	Free			EPA	number
	- Other :					
9101.91	-- Electrically operated :					
9101.9110	--- Pocket watches	25%			EPA	number
9101.9190	--- Other	45%			EPA	number
9101.99	-- Other :					
9101.9910	--- Pocket watches	25%			EPA	number
9101.9990	--- Other	45%			EPA	number
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.					

** Subject to an excise tax collected upon entry.

Section XVIII
Chapter 91

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximim Variable Rate	Applicable Preferential Rate	
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :					
9102.1100	-- With mechanical display only	Free			EPA	number
9102.1200	-- With opto-electronic display only	Free			EPA	number
9102.1900	-- Other	Free			EPA	number
	- Other wrist-watches, whether or not incorporating a stop-watch facility :					
9102.2100	-- With automatic winding	Free			EPA	number
9102.2900	-- Other	Free			EPA	number
	- Other :					
9102.91	-- Electrically operated :					
9102.9110	--- Pocket watches	25%			EPA	number
9102.9190	--- Other	45%			EPA	number
9102.99	-- Other :					
9102.9910	--- Pocket watches	25%			EPA	number
9102.9990	--- Other	45%			EPA	number
91.03	Clocks with watch movements, excluding clocks of heading 91.04.					
9103.1000**	- Electrically operated	Free			EPA	number
9103.9000**	- Other	Free			EPA	number
91.04	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.					

** Subject to an excise tax collected upon entry.

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Chapter 91

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximim Variable Rate	Applicable Preferential Rate	
9104.0000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	45%			EPA	number
91.05	Other clocks.					
	- Alarm clocks :					
9105.1100	-- Electrically operated	45%			EPA	number
9105.1900	-- Other	45%			EPA	number
	- Wall clocks :					
9105.2100	-- Electrically operated	45%			EPA	number
9105.2900	-- Other	45%			EPA	number
	- Other :					
9105.9100	-- Electrically operated	45%			EPA	number
9105.9900	-- Other	45%			EPA	number
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).					
9106.1000	- Time-registers; time-recorders	45%			EPA	number
9106.9000	- Other	45%			EPA	number
91.07	Time switches with clock or watch movement or with synchronous motor.					
9107.0000	Time switches with clock or watch movement or with synchronous motor	25%			EPA	number

** Subject to an excise tax collected upon entry.

Section XVIII
Chapter 91

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximim Variable Rate	Applicable Preferential Rate	
91.08	Watch movements, complete and assembled.					
	- Electrically operated :					
9108.1100	-- With mechanical display only or with a device to which a mechanical display can be incorporated	45%			EPA	number
9108.1200	-- With opto-electronic display only	45%			EPA	number
9108.1900	-- Other	45%			EPA	number
9108.2000	- With automatic winding	45%			EPA	number
9108.9000	- Other	45%			EPA	number
91.09	Clock movements, complete and assembled.					
9109.1000	- Electrically operated	45%			EPA	number
9109.9000	- Other	45%			EPA	number
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.					
	- Of watches :					
9110.1100	-- Complete movements, unassembled or partly assembled (movement sets)	10%			EPA	number
9110.1200	-- Incomplete movements, assembled	10%			EPA	pound
9110.1900	-- Rough movements	10%			EPA	pound
9110.9000	- Other	10%			EPA	pound
91.11	Watch cases and parts thereof.					

** Subject to an excise tax collected upon entry.

Section XVIII
Chapter 91

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximim Variable Rate	Applicable Preferential Rate	
9111.1000	- Cases of precious metal or of metal clad with precious metal	45%			EPA	number
9111.2000	- Cases of base metal, whether or not gold- or silver-plated	45%			EPA	number
9111.8000	- Other cases	45%			EPA	number
9111.9000	- Parts	45%			EPA	pound
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.					
9112.2000	- Cases	45%			EPA	number
9112.9000	- Parts	45%			EPA	pound
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.					
9113.1000	- Of precious metal or of metal clad with precious metal	45%			EPA	pound
9113.2000	- Of base metal, whether or not gold- or silver-plated	45%			EPA	pound
9113.9000	- Other	45%			EPA	pound
91.14	Other clock or watch parts.					
9114.1000	- Springs, including hair-springs	10%			EPA	pound
9114.3000	- Dials	10%			EPA	pound
9114.4000	- Plates and bridges	10%			EPA	pound
9114.9000	- Other	10%			EPA	pound

** Subject to an excise tax collected upon entry.

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.

Section XVIII
Chapter 92

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.					
9201.1000	- Upright pianos	10%			EPA	number
9201.2000	- Grand pianos	10%			EPA	number
9201.9000	- Other	10%			EPA	number
92.02	Other string musical instruments (for example, guitars, violins, harps).					
9202.1000	- Played with a bow	10%			EPA	number
9202.9000	- Other	10%			EPA	number
[92.03]						
[92.04]						
92.05	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.					
9205.1000	- Brass-wind instruments	10%			EPA	number
9205.9000	- Other	10%			EPA	number
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).					
9206.0000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	10%			EPA	number
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).					

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Chapter 92

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9207.1000	- Keyboard instruments, other than accordions	10%			EPA	number
9207.9000	- Other	10%			EPA	number
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.					
9208.1000	- Musical boxes	10%			EPA	number
9208.90	- Other :					
9208.9010	--- Decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments	10%			EPA	number
9208.9090	--- Other	10%			EPA	pound
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.					
9209.3000	- Musical instrument strings	10%			EPA	pound
	- Other :					
9209.9100	-- Parts and accessories for pianos	10%			EPA	pound
9209.9200	-- Parts and accessories for the musical instruments of heading 92.02	10%			EPA	pound
9209.9400	-- Parts and accessories for the musical instruments of heading 92.07	10%			EPA	pound
9209.9900	-- Other	10%			EPA	pound

Section XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes.

1. This Chapter does not cover :
 - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Armoured fighting vehicles (heading 87.10);
 - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the 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 CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07.					
9301.1000**	- Artillery weapons (for example, guns, howitzers and mortars) :	Free				number

** Subject to an excise tax collected upon entry.

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Chapter 93

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9301.2000**	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	Free				number
9301.9000**	- Other	Free				number
93.02	Revolvers and pistols, other than those of heading 93.03 or 93.04.					
9302.0000**	Revolvers and pistols, other than those of heading 93.03 or 93.04	Free				number
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).					
9303.1000**	- Muzzle-loading firearms	Free				number
9303.2000**	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	Free				number
9303.3000**	- Other sporting, hunting or target-shooting rifles	Free				number
9303.9000**	- Other	Free				number
93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.					

** Subject to an excise tax collected upon entry.

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Chapter 93

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9304.0000**	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07	Free				number
93.05	Parts and accessories of articles of headings 93.01 to 93.04.					
9305.1000**	- Of revolvers or pistols	Free				pound
9305.2000**	- Of shotguns or rifles of heading 93.03	Free				pound
	- Other :					
9305.9100**	-- Of military weapons of heading 93.01	Free				pound
9305.9900**	-- Other	Free				pound
93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.					
	- Shotgun cartridges and parts thereof; air gun pellets :					
9306.2100**	-- Cartridges	Free				pound
9306.2900**	-- Other	Free				pound
9306.3000**	- Other cartridges and parts thereof	Free				pound
9306.9000**	- Other	Free				pound

** Subject to an excise tax collected upon entry.

Section XIX
Chapter 93

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
93.07	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.					
9307.0000**	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	Free				pound

** Subject to an excise tax collected upon entry.

Section XX

MISCELLANEOUS MANUFACTURED ARTICLES

Section XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

Notes.

1. This Chapter does not cover :
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 to 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
 - (h) Articles of heading 87.14 ;
 - (ij)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 lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for

conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05); or

(m) Monopods, bipods, tripods and similar articles (heading 96.20).

2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground. The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other :

(a) Cupboards, bookcases, other shelved furniture 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.

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.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.					
9401.1000	- Seats of a kind used for aircraft	45%			EPA	number
9401.2000	- Seats of a kind used for motor vehicles :					
9401.2010	--- Infant and young children car seats	Free			EPA	number
9401.2090	--- Other	45%			EPA	number

Section XX
Chapter 94

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9401.3000	- Swivel seats with variable height adjustment	45%			EPA	number
9401.4000	- Seats other than garden seats or camping equipment, convertible into beds	45%			EPA	number
	- Seats of cane, osier, bamboo or similar materials :					
9401.52	-- Of bamboo :					
9401.5220	--- Infant and young children high chairs	Free			EPA	number
9401.5290	--- Other	45%			EPA	number
9401.53	-- Of rattan :					
9401.5320	--- Infant and young children high Chairs	Free			EPA	number
9401.5390	--- Other	45%			EPA	number
9401.59	-- Other :					
9401.5910	--- Infant and young children high chairs	Free			EPA	number
9401.5990	--- Other	45%			EPA	number
	- Other seats, with wooden frames :					
9401.61	-- Upholstered :					
9401.6110	--- Infants' and young children high chairs	Free			EPA	number
9401.6190	--- Other	45%			EPA	number
9401.69	-- Other :					
9401.6910	--- Infants and young children high chairs	Free			EPA	number
9401.6990	--- Other	45%			EPA	number
	- Other seats, with metal frames :					
9401.71	-- Upholstered :					
9401.7110	--- Infants and young children high chairs	Free			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9401.7190	--- Other	45%			EPA	number
9401.79	-- Other :					
9401.7910	--- Baby walker	Free			EPA	number
9401.7920	--- Infant and young children high chairs	Free			EPA	number
9401.7990	--- Other	45%			EPA	number
9401.80	- Other seats :					
9401.8010	--- Infants and young children high chairs	Free			EPA	number
9401.8090	--- Other	45%			EPA	number
9401.9000	- Parts	45%			EPA	pound
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.					
9402.1000	- Dentists', barbers' or similar chairs and parts thereof	35%			EPA	pound
9402.9000	- Other	35%			EPA	pound
94.03	Other furniture and parts thereof.					
9403.1000	- Metal furniture of a kind used in offices	45%				pound
9403.20	- Other metal furniture :					
9403.2010	--- Of a kind used in shops, stores, work shops, laboratories and technical offices	55%				number
9403.2090	--- Other	45%				number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9403.3000	- Wooden furniture of a kind used in offices	45%				number
9403.4000	- Wooden furniture of a kind used in the kitchen	45%				number
9403.50	- Wooden furniture of a kind used in the bedroom :					
9403.5010	--- Baby cribs and play-pens	Free				number
9403.5090	--- Other	45%				number
9403.60	- Other wooden furniture :					
9403.6010	--- Of a kind used in shops, stores, workshops, laboratories and technical offices	55%				number
9403.6090	--- Other	45%				number
9403.70	- Furniture of plastics :					
9403.7010	--- Baby cribs and play-pens	Free				number
9403.7090	--- Other	45%				number
	- Furniture of other materials, including cane, osier, bamboo or similar materials :					
9403.8200	-- Of bamboo	45%				pound
9403.8300	-- Of rattan	45%				pound
9403.8900	-- Other	45%				pound
9403.9000	- Parts	45%				pound
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.					
9404.1000	- Mattress supports	60%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Mattresses :					
9404.21	-- Of cellular rubber or plastics, whether or not covered :					
9404.2110	--- Mattresses for baby cribs and play-pens	Free			EPA	number
9404.2190	--- Other	60%		300%	EPA	number
9404.29	-- Of other materials :					
9404.2910	--- Mattresses for baby cribs and play-pens	Free			EPA	number
9404.2990	--- Other	60%		300%	EPA	number
9404.3000	- Sleeping bags	45%			EPA	number
9404.9000	- Other	45%			EPA	pound
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.					
9405.1000	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	35%			EPA	pound
9405.2000	- Electric table, desk, bedside or floor-standing lamps	35%			EPA	pound
9405.3000	- Lighting sets of a kind used for Christmas trees	35%			EPA	pound
9405.40	- Other electric lamps and lighting fittings :					
9405.4010	--- LED light fixtures	Free			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9405.4090	--- Other	35%			EPA	number
9405.50	- Non electrical lamps and lighting fittings :					
9405.5010	--- Solar lamps	Free			EPA	pound
9405.5090	--- Other	35%			EPA	pound
9405.60	- Illuminated signs, illuminated name plates and the like :					
9405.6010	--- Solar signs	10%			EPA	pound
9405.6090	--- Other	45%			EPA	pound
	- Parts :					
9405.9100	-- Of glass	45%			EPA	pound
9405.9200	-- Of plastics	45%			EPA	pound
9405.9900	-- Other	45%			EPA	pound
94.06	Prefabricated buildings.					
9406.1000	- Of wood	45%			EPA	pound
9406.9000	- Other	45%			EPA	pound

Chapter 95

Toys, games and sports requisites ; parts and accessories thereof

Notes.

1. This Chapter does not cover :
 - (a) Candles (heading 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading 36.04;
 - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
 - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
 - (e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the epoundow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
 - (f) Textile flags or bunting, or sails for boats, saipoundoards or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
 - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (l) Bells, gongs or the like of heading 83.06;
 - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) or radio remote control apparatus (heading 85.26);
 - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (o) Children's bicycles (heading 87.12);
 - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
 - (r) Decoy calls or whistles (heading 92.08);
 - (s) Arms or other articles of Chapter 93;
 - (t) Electric garlands of all kinds (heading 94.05);
 - (u) Monopods, bipods, tripods and similar articles (heading 96.20);

- (v) Racket strings, tents or other camping goods, or gloves mittens and mitts (classified according to their constituent material); or
 - (w) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
 3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
 4. Subject to the provisions of Note 1 above, heading 95.03 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
 5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, “pet toys” (classification in their own appropriate heading).
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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
[95.01]						
[95.02]						
95.03	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.					
9503.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.					
9503.0010	---Tricycles	Free			EPA	number
9503.0090	--- Other	20%			EPA	number

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
95.04	Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.					
9504.2000	- Articles and accessories for billiards of all kinds	60%			EPA	pound
9504.30	- Other games, operated by coins, banknotes bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment:					
9504.3010	--- Casino slot machines	60%			EPA	number
9504.3020	--- Video games	45%			EPA	number
9504.3090	--- Other	45%			EPA	number
9504.4000	- Playing cards	45%			EPA	number
9504.5000	-Video game consoles and machines, other than those of subheading 9504.30	45%			EPA	number
9504.90	- Other :					
9504.9010	--- Casino gaming tables	60%			EPA	number
9504.9020	--- Video games	45%			EPA	number
9504.9090	--- Other	45%			EPA	number
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.					
9505.1000	- Articles for Christmas festivities	45%			EPA	pound
9505.9000	- Other	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.					
	- Snow-skis and other snow-ski equipment :					
9506.1100	-- Skis	20%			EPA	pair
9506.1200	-- Ski-fastenings (ski-bindings)	20%			EPA	pound
9506.1900	-- Other	20%			EPA	pound
	- Water-skis, surf-boards, sailboards and other water-sport equipment :					
9506.2100	-- Sailboards	20%			EPA	number
9506.29	-- Other :					
9506.2910	--- Water skis	20%			EPA	number
9506.2920	--- Surfboards	20%			EPA	number
9506.2930	--- Masks and snorkels	20%			EPA	number
9506.2990	--- Other	20%			EPA	number
	- Golf clubs and other golf equipment :					
9506.3100	-- Clubs, complete	20%			EPA	number
9506.3200	-- Balls	20%			EPA	number
9506.3900	-- Other	20%			EPA	pound
9506.4000	- Articles and equipment for table-tennis	20%			EPA	pound
	- Tennis, badminton or similar rackets, whether or not strung :					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9506.5100	-- Lawn-tennis rackets, whether or not strung	20%			EPA	number
9506.5900	-- Other	20%			EPA	number
	- Balls, other than golf balls and table-tennis balls :					
9506.6100	-- Lawn-tennis balls	20%			EPA	number
9506.6200	-- Inflatable	20%			EPA	number
9506.6900	-- Other	20%			EPA	number
9506.7000	- Ice skates and roller skates, including skating boots with skates attached	20%			EPA	pair
	- Other :					
9506.9100	-- Articles and equipment for general physical exercise, gymnastics or athletics	Free			EPA	pound
9506.9900	-- Other	45%			EPA	number
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.					
9507.1000	- Fishing rods	45%			EPA	number
9507.2000	- Fish-hooks, whether or not snelled	45%			EPA	pound
9507.3000	- Fishing reels	45%			EPA	pound
9507.9000	- Other	45%			EPA	number

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.					
9508.1000	- Travelling circuses and travelling menageries	45%			EPA	pound
9508.9000	- Other	45%			EPA	pound

Chapter 96
Miscellaneous manufactured articles

Notes.

1. This Chapter does not cover :
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (ij) Articles of Chapter 93 (arms and parts thereof);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports requisites); or
 - (m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 96.02 the expression "vegetable or mineral carving material" means :
 - a. Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - b. Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15

include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).					
9601.1000	- Worked ivory and articles of ivory	45%			EPA	pound
9601.9000	- Other	45%			EPA	pound
96.02	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.					
9602.0000	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;	45%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin					
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).					
9603.1000	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	45%			EPA	number
	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances :					
9603.2100	-- Tooth brushes, including dental-plate brushes	Free			EPA	number
9603.2900	-- Other	45%			EPA	number
9603.3000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	45%			EPA	number
9603.4000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	45%			EPA	number

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9603.5000	- Other brushes constituting parts of machines, appliances or vehicles	45%			EPA	number
9603.9000	- Other	45%			EPA	number
96.04	Hand sieves and hand riddles.					
9604.0000	Hand sieves and hand riddles	45%			EPA	number
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning.					
9605.0000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	45%			EPA	number
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.					
9606.1000	- Press-fasteners, snap-fasteners and press-studs and parts therefor	45%			EPA	pound
	- Buttons :					
9606.2100	-- Of plastics, not covered with textile material	45%			EPA	pound
9606.2200	-- Of base metal, not covered with textile material	45%			EPA	pound
9606.2900	-- Other	45%			EPA	pound
9606.3000	- Button moulds and other parts of buttons; button blanks	45%			EPA	pound
96.07	Slide fasteners and parts thereof.					
	- Slide fasteners :					
9607.1100	-- Fitted with chain scoops of base metal	45%			EPA	pound
9607.1900	-- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9607.2000	- Parts	45%			EPA	pound
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.					
9608.1000	- Ball point pens	10%			EPA	number
9608.2000	- Felt tipped and other porous-tipped pens and markers	45%			EPA	number
9608.30	- Fountain pens, stylograph pens and other pens :					
9608.3010	--- Fountain pens	Free			EPA	number
9608.3020	--- Stylograph pens	45%			EPA	number
9608.3090	--- Other pens	45%			EPA	number
9608.4000	- Propelling or sliding pencils	45%			EPA	number
9608.5000	- Sets of articles from two or more of the foregoing subheadings	45%			EPA	number
9608.6000	- Refills for ball point pens, comprising the ball point and ink-reservoir	45%			EPA	number
	- Other :					
9608.9100	-- Pen nibs and nib points	45%			EPA	number
9608.9900	-- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.					
9609.1000	- Pencils and crayons, with leads encased in a rigid sheath	10%			EPA	pound
9609.2000	- Pencil leads, black or coloured	10%			EPA	pound
9609.9000	- Other	45%			EPA	pound
96.10	Slates and boards, with writing or drawing surfaces, whether or not framed.					
9610.0000	Slates and boards, with writing or drawing surfaces, whether or not framed	45%			EPA	pound
96.11	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.					
9611.0000	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated. composing sticks and hand printing sets incorporating such composing sticks	45%			EPA	pound

Section XX
Chapter 96

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.					
9612.1000	- Ribbons	10%			EPA	number
9612.2000	- Ink-pads	45%			EPA	number
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.					
9613.1000	- Pocket lighters, gas fuelled, non-refillable	45%			EPA	number
9613.2000	- Pocket lighters, gas fuelled, refillable	45%			EPA	number
9613.8000	- Other lighters	45%			EPA	number
9613.9000	- Parts	45%			EPA	pound
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.					
9614.0000	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	45%			EPA	pound
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.					
	- Combs, hair-slides and the like :					
9615.1100	-- Of hard rubber or plastics	45%			EPA	pound
9615.1900	-- Other	45%			EPA	pound

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9615.9000	- Other	45%			EPA	pound
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.					
9616.1000	- Scent sprays and similar toilet sprays, and mounts and heads therefor	45%			EPA	pound
9616.2000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	45%			EPA	pound
96.17	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.					
9617.0000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	45%			EPA	pound
96.18	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.					
9618.0000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	45%			EPA	pound
96.19	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.					
9619.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material :					
9619.0010	--- Napkins and napkin liners for infants	Free			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9619.0020	--- Feminine sanitary towels and tampons	Free			EPA	pound
9619.0030	--- Other disposable under garments	Free			EPA	pound
9619.0040	--- Other	45%			EPA	pound
96.20	Monopods, bipods, tripods and similar articles.					
9620.0000	Monopods, bipods, tripods and similar articles	45%			EPA	pound

Section XXI
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97
Works of art, collectors' pieces and antiques

Notes.

1. This Chapter does not cover :
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
 2. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
 3. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
 4. (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
 5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.
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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.					
9701.1000	- Paintings, drawings and pastels	10%			EPA	number
9701.9000	- Other	10%			EPA	pound
97.02	Original engravings, prints and lithographs.					
9702.0000	Original engravings, prints and lithographs	10%			EPA	number
97.03	Original sculptures and statuary, in any material.					
9703.0000	Original sculptures and statuary, in any material	10%			EPA	number
97.04	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.					
9704.0000	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	10%			EPA	pound

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
97.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.					
9705.0000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	10%			EPA	pound
97.06	Antiques of an age exceeding one hundred years.					
9706.0000	Antiques of an age exceeding one hundred years	10%			EPA	pound

PART D
CHAPTER 98 PERSONAL CLASSIFICATION DIVISION

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Section XXII
SPECIAL CLASSIFICATION PROVISIONS

PART D

Chapter 98

CHAPTER NOTES

1. The provisions of this chapter are not subject to the rule of relative specificity in General Rule for Interpretation 3(a). Any article which is described in any provision in this chapter is classifiable in that provision if the conditions and requirements thereof and of any applicable regulations are met.
2. The classification codes in Heading 98.01 through 98.55 are to be used in conjunction with the applicable classification code from Chapters 1 through 97, where the article meets the specified conditions for an exemption from duty.
3. The following conditions pertain to the use of the classification code(s) in **Subheading 9806.00** :
 - (a) Any floriculturist, horticulturist or farmer registered with the Minister responsible for Agriculture or the Minister responsible for Fisheries may apply to the Minister for a certificate providing for a duty-free rate of duty on the following materials and equipment :
 - (1) Fertilizers;
 - (2) Insecticides;
 - (3) Acaricides;
 - (4) Rodenticides;
 - (5) Fungicides;
 - (6) Molluscicides;
 - (7) Nematocides;
 - (8) Herbicides;
 - (9) Seeds;
 - (10) Liners;
 - (11) Commercially prepared animal feeds for horses, poultry, swine, bovines, small ruminants, rabbits and fish;
 - (12) Shade Cloth;
 - (13) Ground Cover;
 - (14) Plastic Mulch;
 - (15) Irrigation tubing, equipment and supplies;

- (16) Potting Soil, including vermiculite, perlite, coir (coconut fibre), rock wool;
- (17) Portable Spray Tanks;
- (18) Harvesting equipment;
- (19) Pumps;
- (20) Agriculture Sprayers.

(b) Where the goods are purchased in The Bahamas the customs duties paid on those goods shall be refunded by the Comptroller of Customs upon presentation of a certificate from the Minister of Agriculture.

(c) Use of the exemption is subject to the approval of the Minister.

4. The following conditions pertain to the use of classification code(s) in **Subheading 9807.00** :

(a) Any farmer registered with the Minister for Agriculture, and upon presentation of a certificate from the Minister of Agriculture may apply to the Minister for a certificate providing for a duty-free rate of duty on the following materials and equipment for use in the livestock and fish farming industries :

- (1) baby chicks for grow out;
- (2) broodstock;
- (3) brooding and heating lamps;
- (4) bulk feed tanks;
- (5) cattle and hog wires;
- (6) egg cartons;
- (7) feeder and feeding systems;
- (8) freezer units and insulation for agricultural produce (to remain on farm premises);
- (9) hatching eggs;
- (10) laboratory equipment;
- (11) livestock;
- (12) materials for the construction of green houses and livestock holding facilities;
- (13) post larvae and juvenile stock (which will be imported for the purpose of growing them to a harvestable stage);
- (14) machetes.

- (b) Use of the exemption is subject to the approval of the Minister.
5. The following conditions pertain to the use of classification code(s) in **Subheading 9808.00** :
- (a) Any fisherman, upon presentation of a certificate from the Minister of Fisheries, may apply to the Minister for a certificate providing for a duty-free rate of duty on the following materials and equipment for use in the commercial fishing and bone fishing industries :
- (1) bait and feed;
 - (2) bone fishing vessels and engines;
 - (3) engines for fishing vessels;
 - (4) fishing vessels;
 - (5) freezing units and insulation for fishing vessels only (excluding chest freezers and refrigerators);
 - (6) major fishing gear;
 - (7) materials for fish traps and assembled traps;
 - (8) navigational equipment;
 - (9) reverse osmosis and ice making machines to be fixed on the vessels only.
- (b) Use of the exemption is subject to the approval of the Minister.
6. The following conditions pertain to the use of the classification code(s) in **Heading 98.10**:
- (a) In the case of **a passenger** who is a returning resident the general exemption applies to:-
- (1) all household effects, wearing apparel, articles of personal adornment, toilet articles and similar personal effects, being household effects, apparel, articles and effects proved to have been taken out of The Bahamas by him;
 - (2) alcoholic beverages not exceeding one quart of spirits and one quart of wine;
 - (3) tobacco not exceeding one pound in weight or two hundred cigarettes or fifty cigars; and
 - (4) any other articles not intended for sale nor for the purpose of any business, being articles brought into The Bahamas by the resident up to a limit in value **of \$500.00**, upon the resident proving to the satisfaction of the Comptroller that the resident has not already claimed exemptions from duty under this provision on two previous occasions during the same calendar

year, except that where any resident (regardless of age) is returning after an absence of one year or more, the limit of value of such articles shall be \$500.00.

(b) In the case of an adult passenger, who is not a returning resident the general exemption applies to :

- (1) all baggage (including wearing apparel, articles of personal effects, being apparel;
- (2) articles and effects possessed and used abroad by such passenger) not intended for sale;
- (3) alcoholic beverages not exceeding one quart of spirits and one quart of wine;
- (4) tobacco not exceeding one pound in weight or two hundred cigarettes or fifty cigars; and
- (5) any other articles up to a value of \$100.00.

(c) The provisions of item (a) (4 & 5), and (b) (3 & 4) , shall apply only to adult passengers.

- (21) A "returning resident" means a person returning from a journey outside The Bahamas, who prior to his departure from The Bahamas on that journey was ordinarily a resident in The Bahamas for a period exceeding one year.

6A. The following conditions pertains to the use of the classification code(s) in **Subheading 981A.0010** :

- (a) in the case of a returning resident who, having been absent from The Bahamas for two consecutive years or more is returning to The Bahamas for permanent residence and –
 - (i) is retired; or
 - (ii) had been in full-time employment at some time during the period of absence; or
 - (iii) had been enrolled full-time in a course of study in a post-secondary school at some time during the period of absence, the general exemption applies to;
- (b) all household effects, books, apparel, footwear, articles of personal adornment, toilet articles and other articles and effects not intended for sale nor for the purpose of any business, being articles and effects brought into The Bahamas by the resident up to a limit in value of \$10,000.00; and
- (c) one vehicle up to a limit in value of \$30,000.00;

- (d) a returning resident is not entitled to the general exemption more than once in every 5 years;

“Returning resident” means a person returning from a journey outside The Bahamas, who prior to his departure from The Bahamas on that journey was a citizen or permanent resident of The Bahamas.

6B. The following condition(s) pertains to the use of the classification code(s) in **Subheading 9812.0012** :

- (a) The importation of original pieces and works of art is subject to the approval of the Minister on the recommendation of the Director appointed under the National Art Gallery of The Bahamas Act (Ch51A);
- (b) Use of this exemption ends on the 30th June, 2019.

7. The following conditions pertain to use of the classification code(s) in **Heading 98.15** :

- (a) The following goods are eligible for the general exemption when imported with the prior approval of the Minister by a religious organization for its exclusive use, and upon presentation of a certificate from the Minister :

- (1) Organs;
- (2) Pianos;
- (3) Drums;
- (4) Tambourines;
- (5) Trumpets;
- (6) Saxophones;
- (7) Guitars;
- (8) Other musical instruments;
- (9) Bells;
- (10) Altar Candles;
- (11) Stained Glass Windows;
- (12) Communion Wafers;
- (13) Wine & Water Clarets;
- (14) Torches;
- (15) Holy Water Vessels
- (16) Chalices;
- (17) Ciboria (Wafers);
- (18) Bread Containers;
- (19) Tabernacles;

- (20) Crucifixes (Crosses) ;
- (21) Communion Linens;
- (22) Communion Glasses;
- (23) Statues;
- (24) Altar and Accessories;
- (25) Congregational chairs and pews;
- (26) Altar chairs;
- (27) Carpet;
- (28) Audio and Audio-visual equipment;
- (29) Air condition.

- 7A. All non-profit and charitable organizations must be –
- (a) Incorporated; and
 - (b) Designated as a non-profit organization by the Registrar General or the Attorney-General.
8. The following conditions apply to the use of the classification code in Subheading 98.58 :
- (a) Use of this exemption requires prior approval of the Minister.
 - (b) Not less than \$3,000 in value, for the construction, renovation, repair or upgrade of residential premises not more than 1,500 sq. feet.
 - (c) Not less than \$5,000 in value, for the construction, renovation, repair or upgrade of commercial premises not more than 6,000 sq. feet with the exception of Family Island new commercial construction.
 - (d) Use of this exemption is available only for the period commencing 1st July, 2015 and ending 30th June, 2017.
9. The following conditions apply to the use of the classification code(s) in **Subheading 9817.00** :
- (a) For use with respect to all goods which the Minister is satisfied are intended for the relief of persons who have suffered hardship or loss as a result of an exigency affecting either the whole of The Bahamas, or a particular area of The Bahamas and which exigency has been declared by the Minister, by notice in the Gazette, to be an exigency which qualifies for the purposes of the exemption permitted under this item.
 - (b) The importation of goods under the provisions of this item shall only be permitted during such period as the Minister shall specify by notice in the Gazette.
10. The following conditions apply to the use of the classification code(s) in **Subheading 9818.00** :

(a) Any manufacturer registered with the Minister responsible for Trade and Industry is eligible for an exemption applying a duty-free rate of duty on the following materials and equipment for use in the manufacture of handicraft items or for use in cottage or light industries :

- (1) Absorbent;
- (2) aluminium;
- (3) aluminium paste;
- (4) aluminium plait wire;
- (5) ammonia;
- (6) assorted clock parts;
- (7) assorted herbs;
- (8) astracote;
- (9) baking parchment;
- (10) barrel cover metal molds;
- (11) beads;
- (12) beeswax;
- (13) block wax;
- (14) bottom and top hood extrusion;
- (15) bowstring cording;
- (16) brass;
- (17) brass sheets;
- (18) burlap;
- (19) calcium;
- (20) calcium carbonate;
- (21) canvas material;
- (22) carbon fibre;
- (23) carburetor kits;
- (24) carmel;
- (25) cartridge drum;
- (26) caustic soda;
- (27) ceramic mada;
- (28) ceramic paints;
- (29) cereal binder;
- (30) chicken wire;
- (31) chlorine;
- (32) chocolate extract;

- (33) citric acid;
- (34) citrus;
- (35) clay clutch;
- (36) clay glomax;
- (37) clay slip;
- (38) cobalt;
- (39) copper;
- (40) copper pipe-tubing photovoltaic panels;
- (41) corrugated sheets;
- (42) cotton;
- (43) cotton for knit;
- (44) curry powder;
- (45) cutaway interlining;
- (46) cyanoacrylate adhesive;
- (47) cylinders;
- (48) cylinder heads;
- (49) Dacron plastic;
- (50) Deformer;
- (51) Dried flowers;
- (52) Drum powder;
- (53) Emulsions;
- (54) Essential oils;
- (55) Ethylene glycol;
- (56) Extrude faming material;
- (57) Fabric;
- (58) Felt;
- (59) Fiberglass cloth;
- (60) Fiberglass mender;
- (61) Fletching feathers;
- (62) Floss of embroidery;
- (63) Flower oil;
- (64) Foam gents;
- (65) Foam rubber sheet;
- (66) Frame mouldings;
- (67) Fruit flavours (essence);
- (68) Galvanized wire;
- (69) Gasket rinse;

- (70) Gel coat;
- (71) Glass rods;
- (72) Glass tubes;
- (73) Glaze;
- (74) Glitter wax;
- (75) Glue;
- (76) Glycerin;
- (77) Gum Arabic;
- (78) Hat wire;
- (79) Hardcoat solution;
- (80) Headers;
- (81) Housing fiberglass;
- (82) Inks;
- (83) Jars, lids and caps for processing;
- (84) Jelling;
- (85) Jerk base;
- (86) Rolls of plastic;
- (87) Latex acrylic;
- (88) Latex vinyl acrylic;
- (89) Leather;
- (90) Lens cleaning spray and solution;
- (91) Linch glass rods;
- (92) Linings/materials;
- (93) Magnetic rollers;
- (94) Mal board;
- (95) Moulds (rubber, plastic, glass and metal);
- (96) Mould pre-coat solution;
- (97) Mould seal;
- (98) Monobutyl ether (EB);
- (99) Paraffin wax (pellets);
- (100) Particle-board;
- (101) Pile materials;
- (102) Pine oil;
- (103) Pine and tubing;
- (104) Pistons;
- (105) Plastic face and clock;
- (106) Plastic insert and bottom plate;

- (107) Plastic sheets;
- (108) Plastic stands;
- (109) Plywood;
- (110) Polyurethane resin;
- (111) Primary charge rollers;
- (112) Radiator paint;
- (113) Raw arrow shafts;
- (114) Rejuvenator;
- (115) Resin;
- (116) Ribbons;
- (117) Screws;
- (118) Rods;
- (119) Sail cloth;
- (120) Sausage casings;
- (121) Scored sheets;
- (122) Sheet metal;
- (123) Silk screen;
- (124) Slats;
- (125) Soap base;
- (126) Soap blocks;
- (127) Sodium benzoate;
- (128) Sodium sulphate;
- (129) Spices;
- (130) Split timber (staves);
- (131) Stainless steel;
- (132) Stainless steel pipe;
- (133) Steacin;
- (134) Stearic acid;
- (135) Steering components;
- (136) Storm bar extrusions upper;
- (137) Straws (fine, multi-coloured);
- (138) Stuffing material;
- (139) Surfactant base;
- (140) Tamol;
- (141) Texanol;
- (142) Throttle trigger assembly;
- (143) Titanium oxide;

- (144) Toner;
- (145) Treatment chemical;
- (146) Trimmed sheets;
- (147) Triton;
- (148) Tubing;
- (149) Tubes;
- (150) Tubular steel;
- (151) Urea;
- (152) U-Tracks/side rails;
- (153) Velcro;
- (154) Video shells;
- (155) Video taps (pancakes);
- (156) Wax block pellet form;
- (157) Welding wire;
- (158) Wick;
- (159) Wick clips;
- (160) Wire;
- (161) Wood.

- (b) The importation of the goods and equipment under (a) shall be subject to such conditions as imposed by the Minister and shall be permitted for a period of one year and may be extended annually by the Minister for a further maximum aggregate period of five years.
- (c) Where any processing equipment and garment manufacturing equipment imported for use in the manufacture of handicraft, cottage and light industries is used by a manufacturer for any purpose other than that for which the exemption was granted the customs duties which would have been payable shall immediately become payable.
- (d) Cottage or light industries means any petty business, very small business or small business as referred to in section 4 of the Business Licence Act (Ch. 329).

11. The following conditions pertain to the use of the classification code(s) in **Subheading 9824.00** :

- (a) Any manufacturer in the cottage or light industry or commercial printer registered with the Minister responsible for Trade and Industry may apply to the Minister for a certificate providing for duty free exemption on any of the following materials and equipment for use in the commercial printing industry as the Minister may approve :

- (1) Book binding machines;
- (2) Chemicals for developing and fixing negatives;
- (3) Commercial staples;
- (4) Foundation solutions;
- (5) Jumbo roll of printers' paper;
- (6) Lithographic camera;
- (7) Lithographic film;
- (8) Plate maker;
- (9) Plate material;
- (10) Press;
- (11) Press blankets and rollers;
- (12) Printers ink;
- (13) Thermographic power;
- (14) Toner and etch;
- (15) Toner cartridges/colour inks

- (b) The Minister may grant duty exemption for any item not on the list under paragraph (a).

12. The following conditions apply to the use of the classification code in **Subheading 98.54**

—

- (a) Use of this exemption requires prior approval of the Minister.
- (b) The Minister may grant duty exemption for any item under this heading .

13. The following conditions apply to the use of the classification code in **Subheading 98.59**

—

- (a) Use of this exemption requires prior of the Minister.
- (b) For the renovation, repair or upgrade any dilapidated building not less than 5,000 square feet to be used for commercial, social, or educational purposes only.
- (c) Use of this exemption is available only for the period commencing 1st July, 2016 and ending 30th June, 2020.

14. The following condition(s) pertains to the use of the duty free concession for classification code(s) in **Subheading - 9863.0010, 9863.0020, 9863.0030, 9863.0040:**

- (a) The duty exemption on clothing, clothing accessories and shoes of all materials is subject to approval by the Minister.
- (b) All persons or businesses must be in possession of a valid business license.
- (c) All business license must include the sale of clothing and/or shoes.

15. Use of the following headings, and their applicable exemptions, requires prior approval or action by the Minister and/or the Comptroller of Customs :

Headings: 98.06, 98.07, 98.08, 98.10, 98.15, 98.16, 98.17, 98.18, 98.19, 98.20, 98.22, 98.24, and 98.29.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
98.01	Exemption of duty for goods for use by consular, diplomatic, and international organizations.					
9801.0010	Goods for use by consulates and consular officers, as specified by or under the Consular Relations and Commonwealth Officers Act	Free				
9801.0020	Goods for use by diplomatic offices and diplomatic officers, as specified by the Minister	Free				
9801.0030	Goods for use by international organizations, as approved by the Minister	Free				
98.02	Exemption of duty for establishments of foreign states.					
9802.0000	Goods for the use of an official establishment wholly maintained and operated by a Foreign State pursuant to an agreement with the Government of The Bahamas	Free				
98.03	Exemption of duty for the Bahamas National Trust.					
9803.000	Goods for use exclusively by the Bahamas National Trust, when imported with the prior approval of the Minister	Free				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
98.04	Exemption of duty for charitable goods.					
9804.000	Goods imported by a charitable organization with the prior approval of the Minister and for use exclusively for charitable purposes	Free				
98.05	Exemption of duty for gifts to the Government.					
9805.0000	Gifts to the Government of The Bahamas	Free				
98.06	General exemption for registered floriculturist, horticulturist, agricultural co-operative societies and farmers.					
9806.0000	Goods for use by registered floriculturist, horticulturist, agricultural cooperative societies and farmers that meet the conditions specified in Note 3 to this Chapter	Free				
98.07	General exemption for goods for use in the livestock and fish farming industries.					
9807.0000	Goods for use in the livestock and fish farming industries that meet the conditions specified in Note 4 to this Chapter	Free				
98.08	General exemption for goods for registered fishermen for use in the commercial fishing and bone fishing industries.					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9808.0000	Goods for use in the commercial fishing and bone fishing industries that meet the conditions specified in Note 5 to this Chapter	Free				
98.09	General exemption for crafts parts and accessories for use by aircraft on scheduled international air services, by Bahamas Air Holdings Limited, and aircraft on scheduled and chartered air services domestically and internationally.					
9809.00	Aircraft parts and accessories for use by aircraft on scheduled and chartered domestic and international flights :					
9809.0010	Aircraft accessories and instruments necessary for aircraft operations	Free				
9809.0020	Lubricants, de-icing fluids, hydraulic and cooling fluids to be used by aircraft	Free				
9809.0030	Equipment and machinery specifically designed for ground repair, maintenance and the service craft for use within the limits of any customs place	Free				
9809.0040	Catering equipment owned or leased by airport operators for use aboard aircraft	Free				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
98.10	General exemption for baggage of passengers.					
9810.1000	Of returning residents who meet the conditions specified in Note 6 (a)	Free				
9810.2000	Of other passengers who meet the conditions specified in Note 6(b)	Free				
98.1A	General exemption for goods imported as cargo.					
981A.0010	Returning residents who meet the conditions specified in Note 6A to this Chapter	Free				
98.11	General exemption for used personal clothing.					
9811.0000	Used personal clothing, including footwear, imported by a returning resident	Free				
98.12	General exemption for collector's pieces and works of art.					
9812.00	General exemption for collector's pieces and works of art :					
9812.0010	Collector's pieces and works of art consigned to and for exhibition in public galleries, museums and other public institutions and not for resale					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9812.0020	Original pieces and works of art approved by the Minister and which meet the conditions specified in Note 6B to this Chapter.	Free				
98.13	General exemption for educational, scientific and cultural goods.					
	Articles imported for use by private or public educational institutions					
9813.0010	Patterns, models, wall charts and visual aids for use exclusively for demonstrating and teaching purposes	Free				
9813.0011	Scientific or other instruments, apparatus, equipment and materials	Free				
9813.0012	Sound recordings and films (still or cinematograph) of an educational, scientific or cultural character for exclusive use	Free				
9813.0013	Goods recommended and approved by the Minister of Education as building materials and supplies for the construction, renovation and repair of educational institutions	Free				
9813.0014	Goods recommended and approved by the Minister of Education as furniture for educational institutions	Free				
9813.0015	Other goods exclusively for use in or by private or	Free				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	public educational institutions					
	Articles imported by teachers for classroom use in any school in The Bahamas					
9813.0020	School supplies	Free				
	Articles imported for use by scientific institutions					
9813.0030	Patterns, models, wall charts and visual aids for use exclusively for demonstrating and teaching purposes	Free				
9813.0031	Scientific or other instruments, apparatus, equipment and materials imported for purposes of scientific research	Free				
9813.0032	Sound recordings and films (still or cinematograph) of a scientific nature for exclusive use	Free				
	Articles imported for use by cultural institutions, societies or broadcasting organizations					
9813.0040	Patterns, models, wall charts and visual aids for use exclusively for demonstrating and teaching purposes in cultural institutions	Free				
9813.0041	Scientific or other instruments, apparatus, equipment and materials imported for purposes of	Free				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	scientific research for use in cultural institutions					
9813.0042	Sound recordings and films (still or cinematograph) of an educational, scientific or cultural character for use exclusively by cultural institutions, societies or broadcasting organizations	Free				
	Articles imported by institutions or organizations concerned with the welfare of the handicapped:					
9813.0050	Specially designed articles or raw materials for the educational, scientific, cultural or economic advancement of the handicapped	Free				
	Articles imported for use by the handicapped, chronically ill, socially disadvantaged, or the elderly:					
9813.0060	Equipment and materials for research of the Acquired Immune Deficiency Syndrome (AIDS)	Free				
9813.0061	Equipment and materials for the treatment or assistance of persons infected with AIDS or the Human Immune Deficiency Virus (HIV)	Free				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9813.0062	Specialized equipment, medical supplies and domestic supplies for use by the handicapped, chronically ill, socially disadvantaged or the elderly	Free				
98.14	General exemption for sporting equipment.					
9814.0000	Sporting equipment for use of schools and sporting associations	Free				
98.15	General exemption for goods imported by a religious organization for its exclusive use.					
9815.0000	Goods for the exclusive use of a religious organization that meet the conditions specified in Note 7 to this Chapter	Free				
98.16	General exemption for medical equipment and building material.					
9816.0000	Medical equipment for use in facilities, including veterinarian and dental facilities, that provide services to the public	Free				
98.17	General exemption to provide relief in response to a declaration of exigency by the Minister that meet the conditions specified in Note 9 to the Chapter					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9817.0000	Goods intended to provide relief in response to a declaration of exigency by the Minister that meet the conditions specified in Note 9 to this Chapter	Free				
98.18	General exemption for production materials for cottage and light industries					
9818.00	Raw materials for use in the manufacture of handicraft items or for use in cottage and light industries :					
9818.0010	Raw materials for use in the manufacture of handicraft items or for use in cottage and light industries that meet the conditions specified in Note 10 to this Chapter	Free				
9818.0020	Processing equipment and garment manufacturing equipment for use in the manufacturing of handicraft items and garments in the cottage industry	Free				
9818.0030	Raw materials for use in the manufacture of handicraft items or for use in cottage and light industries that meet the conditions specified in Note 10 to this Chapter	Free				
9818.0040	Raw materials for use in the manufacture of handicraft items or for use in cottage and light industries that meet the	Free				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	conditions specified in Note 10 to this Chapter					
9818.0050	Raffia substitutes for use in the straw work industry	Free				
98.19	General exemption for promotional articles for touristic purposes.					
9819.0000	Records, tapes and other recorded media for sound or similarly recorded phenomena, as approved by the Minister	Free				
98.20	General exemption for re-imported Bahamian cultural products.					
9820.00	Locally-produced Bahamian art work :					
9820.0010	Locally-produced Bahamian art work reproduced abroad by mechanical or photochemical process, as approved by the Comptroller of Customs	Free				
9820.0020	Locally-produced Bahamian records, cassettes, CDs and DVDs printed and pressed abroad,as approved by the Comptroller of Customs	Free				
98.21	General exemption for historic buildings.					
9821.0000	Materials used to restore and maintain historic buildings registered in the National Register	Free				
98.22	General exemption for articles temporarily imported or exported.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9822.00	Bahamian art work, musical instruments photographic, and cinematographic equipment, sound recorders, and reproducers, actors, clothing, and props temporarily imported :					
9822.0010	Bahamian art work temporarily exported for exhibition then re-imported	Free				
9822.0020	Musical instruments temporarily imported for use in The Bahamas then re-exported	Free				
9822.0030	Photographic and cinematographic equipment, sound recorders, sound reproducers temporarily imported for use by foreign journalists, radio, television and motion picture services then re-exported	Free				
9822.0040	Actors' clothing and props temporarily imported to accompany motion picture services then re-exported, upon recommendation by the Minister of Tourism and approval of the Minister	Free				
98.23	Importation and re-exportation of precious metals for the Securities Exchange.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9823.0000	Precious metals imported or exported for the Securities Exchange as referred to in the Securities Industry Act, 1999	Free				
98.24	General exemption for printing equipment and raw materials.					
9824.0000	Goods for commercial printers for use in the commercial printing industry that meet the conditions specified in Note 11 to this Chapter	Free				
9824.0010	Printing that meet the conditions specified in Note 11 to this Chapter.	Free				
98.25	Samples of merchandise.					
9825.0000	Articles imported in small quantities, limited sizes or mutilated condition, incapable of being used for their normal purpose and with no commercial value	Free				
98.26	Trophies.					
9826.0000	Cups, shields, medals and similar articles having no other use except as trophies to convey awards for military, civil or public service or for distinction in literature, art, science or sport	Free				
98.27	General exemption for systems buildings for Government housing projects.					
9827.0000	Goods recommended and approved by the Minister	Free				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	responsible for Housing as constituting materials and components of systems building when imported by the Minister or a contractor authorized by the Minister for use in the construction of housing units in any Government housing project					
98.28	Goods manufactured or processed in the Port Area.					
9828.0000	Goods manufactured or processed in the Port Area by manufacturers registered with and approved by the Ministry responsible for Trade and Industry	Free				
98.29	General exemption for vessels and vessels parts.					
9829.0010	Vessels holding a valid permit under the Boat Registration Act, Section 4	Free				
9829.0020	Entry of ships of 150 gross tons or more	Free				
9829.0030	Upon re-entry of Bahamian-registered pleasure vessels of less than 150 gross tons and not less than 30 feet in length for which duty has been paid	Free				
9829.0040	Entry of pleasure vessels, not carrying cargo, wholly owned by persons not ordinarily resident in The Bahamas, for a period not exceeding twelve (12)	Free				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	months during which it will not be used for any commercial purposes					
9829.0050	Motor vessels for use in the Inter-Island service, with the prior approval of the Minister	Free				
9829.0060	Engine and other mechanical parts for motor vessels used in the Inter-Island service, with the prior approval of the Minister	Free				
9829.0070	Parts for temporary cruising vessels imported under a temporary cruising permit (Form Number C-39)	Free				
9829.0080	Hackney carriages, as defined in the Cabs Act, Section 2, with the prior approval of the Minister	Free				
98.30	Potable water.					
9830.0000	Fresh water imported in bulk for use in Inagua and any other Island specified by the Minister by Order	Free				
98.31	Feed for birds and animals in zoological gardens.					
9831.0000	Feed for birds and animals in zoological gardens	Free				
98.33	Spirit and Beer Manufacturing Act.					
9833.0010	Businesses under 5 years	Free				
9833.0020	Businesses over 5 years	10%				
98.34	Burmah Oil.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9834.0000	Burmah Oil	Free				
98.35	Water & Sewerage Act.					
9835.0000	Water & Sewerage Act	Free				
98.36	The Bridge Authority Act.					
9836.0000	Concession is limited only to imports that are directly related to the maintenance and rehabilitation of the east and west bridges of Paradise Island and approved by the Minister	Free				
98.37	Nassau Airport Development Project.					
9837.0000	Nassau Airport Development Project	Free				
98.38	The Sports Center Project.					
9838.0000	The Sports Center Project	Free				
98.39	The Ocean Industries Act.					
9839.0000	The Ocean Industries Act	Free				
98.40	Broadcasting Act.					
9840.00	Items related to Z.N.S and Cable Bahamas :					
9840.0010	Items related to Z.N.S.	Free				
9840.0020	Items related to Cable Bahamas	Free				
98.41	AUTEC Agreement.					
9841.0000	AUTEC Agreement	Free				
98.42	Clifton Heritage Authority Act.					
9842.0000	Clifton Heritage Authority Act	Free				
98.43	Immunities & Privileges Act.					
9843.0000	Immunities & Privileges Act	Free				
98.44	Long Range Proving Ground Act.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9844.0000	Long Range Proving Ground Act	Free				
98.45	Nassau Revitalization Act.					
9845.0000	Nassau Revitalization Act	Free				
98.46	Family Island Development Encouragement Act.					
9846.0000	Family Island Development Encouragement Act	Free				
98.47	Central Bank Act.					
9847.0000	Central Bank Act	Free				
98.48	Re-Imported Goods.					
9848.0000	Re-Imported Goods	Free				
98.49	Apoundany Project.					
9849.0000	Apoundany Project	Free				
98.50	Petroleum Act.					
9850.0000	Petroleum Act	Free				
98.51	Consular Relations and Commonwealth Officers.					
9851.0000	Consular Relations and Commonwealth Officers	Free				
98.52	Hotel Encouragement Act.					
9852.0010	Hotel Encouragement Act (L1)	Free				
9852.0020	Hotel Encouragement Act (L2)	Free				
9852.0030	Hotel Encouragement Act Construction Plant	Free				
98.53	Agriculture Manufacturers Act.					
9853.0000	Agriculture Manufacturers Act	Free				
98.54	Industries Encouragement Act.					
9854.0000	Industries Encouragement Act	Free				
98.55	Electricity Act.					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9855.00	Items including generators and engines in New Providence and the Family Islands :					
9855.0010	Items – New Providence (N.P.)	10%				
9855.0020	Generators and Engines (N.P.)	Free				
9855.0030	Items – Family Islands (F.I.)	10%				
9855.0040	Generators and Engines – Family Islands (F.I.)	Free				
98.56	Capital Goods for businesses located outside the Port Area in Grand Bahamas.					
9856.0000	Capital Goods for businesses located outside the Port Area in Grand Bahamas	Free				
98.57	Processing machinery for use in the recycling of waste, with the approval of the Minister.					
9857.0000	Processing machinery for use in the recycling of waste, with the approval of the Minister	Free				
98.58	For buildings situated in such part of New Providence or any other area in the Commonwealth of The Bahamas as the Minister may declare by order, building materials and supplies.					
9858.0010	Where the conditions specified in Note 8A (b) to this Chapter are met	Free				
9858.0020	Where the conditions specified in Note 8A (c) to this Chapter are met	Free				
98.59	For dilapidated building situated in such part of New Providence, the Minister may designate					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
	by Order, building materials and supplies.					
9859.0000	Where the conditions specify in Note 13 to this Chapter are met	Free				
98.60	Human Remains.					
9860.00	Human remains in caskets or not in caskets :					
9860.0010	In casket	Free				
9860.0090	Other	Free				
98.61	Heads of Agreement between The Government of The Bahamas and Royal Caribbean Cruises Ltd					
9861.0000	Concession for goods imported duty exempted into Coco Cay located in the Berry Island	Free				
98.62	Solar Panel System					
9862.0000	Concession for Solar Panels imported with all components to complete installation of the system(s), approved by the Minister.	Free				
98.63	Clothing, Footwear and other wearing apparels and accessories.					
9863.00	Men, boy's, women and girl's outer garments, underwear, other made up clothing and accessories and footwear of all material :					
9863.0010	Men, boy's, women and girl's outer garments	Free				
9863.0020	Men, boy's, women, and girl's underwear	Free				
9863.0030	Other made up clothing and accessories	Free				
9863.0040	Men, boy's women and girls footwear of all materials.	Free				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
98.64	Art Supplies					
9864.0000	General exemption on art supplies approved by the Minister.	Free				
98.78	General exemption for craft parts and accessories for use by craft on scheduled international air or sea services, and crafts on scheduled chartered services domestically and internationally.					
9878.00	Aircraft parts and accessories for use by aircraft on scheduled and chartered domestic and international flights :					
9878.0010	Aircraft accessories and instruments necessary for aircraft operations	Free				
9878.0020	Lubricants, de-icing fluids, hydraulic and cooling fluids to be used by aircraft	Free				
9878.0030	Equipment and machinery specifically designed for ground repair, maintenance and the service of crafts for use within the limits of any customs place	Free				
9878.0040	Catering equipment owned or leased by airport operators for use aboard aircraft	Free				
98.90	Vehicles for The Government of The Bahamas.					
9890.0000	Vehicles for The Government of The Bahamas	Free				

Chapter 99

Other Special Classification Provisions

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	

OBJECTS AND REASONS

This Bill seeks to repeal and replace the Tariff Act, 2013. While there are no substantive changes to the law, the Bill provides for the interpretation of new terms to provide for greater clarity.

This Bill also seeks to replace the Schedule, which seek to provide for —

- (a) compliance with the World Customs Organization; and
- (b) a change in some of the Tariff Code Headings and rates.

In particular the rates affected are as shown below —

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	OLD RATE	PROPOSED RATE
0302.1300	Pacific Salmon (whole fresh or chilled)	35%	Free
0302.1400	Atlantic salmon (whole fresh or chilled)	35%	Free
0303.1100	Sockeye salmon (red salmon) (whole, frozen)	35%	Free
0303.1200	Other Pacific Salmon (whole frozen)	35%	Free
0303.1300	Atlantic salmon and Danube salmon (whole frozen)	35%	Free
0304.8100	Pacific salmon (fillet frozen)	35%	Free
2002.9090	Other (Preserved tomatoes)	25%	Free
2005.2000	Potatoes (Prepared potatoes)	25%	Free
2008.1190	Other (Nut spreads)	30%	Free
2106.9050	Tofu		Free
3809.9100	Of a kind used in the textile or like industries (fabric softener)	45%	25%
6810.1910	Tiles of concrete	35%	25%
85.07	Rechargeable batteries excluding those that start a piston engine		
8507.2000	Rechargeable Battery	35%	10%
8507.3000	Rechargeable Battery	35%	10%
8507.4000	Rechargeable Battery	35%	10%
8507.5000	Rechargeable Battery	35%	10%
8507.6000	Rechargeable Battery	35%	10%
8507.8000	Rechargeable Battery	35%	10%
8507.9000	Battery Parts	35%	10%
8703.2140	Antique Vehicles (vehicles twenty-five to eighty-four years)	New	Free
8703.2150	Vintage Vehicles (vehicles eighty-five years and older)	New	Free

8703.2240	Antique Vehicles (vehicles twenty-five to eighty-four years)	New	Free
8703.2250	Vintage Vehicles (vehicles eighty-five years and older)	New	Free
8703.2340	Antique Vehicles (vehicles twenty-five to eighty-four years)	New	Free
8703.2350	Vintage Vehicles (vehicles eighty-five years and older)	New	Free
8703.2440	Antique Vehicles (vehicles twenty-five to eighty-four years)	New	Free
8703.2450	Vintage Vehicles (vehicles eighty-five years and older)	New	Free
8703.3140	Antique Vehicles (vehicles twenty-five to eighty-four years)	New	Free
8703.3150	Vintage Vehicles (vehicles eighty-five years and older)	New	Free
8703.3240	Antique Vehicles (vehicles twenty-five to eighty-four years)	New	Free
8703.3250	Vintage Vehicles (vehicles eighty-five years and older)	New	Free
8703.3340	Antique Vehicles (vehicles twenty-five to eighty-four years)	New	Free
8703.3350	Vintage Vehicles (vehicles eighty-five years and older)	New	Free
88.02	Other aircraft (for example helicopter, aeroplanes).		
8802.1100	Of an unladen weight not exceeding 2,000 kg (4,400 lb.)	10%	Free
8802.1200	Of an unladen weight exceeding 2,000 kg (4,400 lb.)	10%	Free
8802.2000	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg (4,400 lb.)	10%	Free
8802.3000	Aeroplanes and other aircraft of an unladen weight exceeding 2,000 kg (4,400 lb.) but not exceeding 15,000 kg (33,000 lb.)	10%	Free
8802.4000	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg (33,000 lb.)	10%	Free
88.02	Other aircraft (for example helicopter, aeroplanes).	10%	Free
8802.1100	Of an unladen weight not exceeding 2,000 kg (4,400 lb.)	10%	Free
8802.1200	Of an unladen weight exceeding 2,000 kg (4,400 lb.)	10%	Free
8802.2000	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg (4,400 lb.)	10%	Free

9506.9100	Articles and equipment for general physical exercise, gymnastics or athletics	20%	Free
9818.0020	Processing equipment	10%	Free
9818.0040	Raw materials	10%	Free
9824 .0000	Goods for commercial printers for use in the commercial printing industry that meet the conditions specified in Note 11 to this Chapter	10%	Free
98.61	Heads of Agreement between The Government of The Bahamas and Royal Caribbean Cruises Ltd.	New	
9861.0000	Concession for goods imported duty exempted into Coco Cay located in the Berry Island	New	Free
98.62	Solar Panel System		
9862.000	Concession for Solar Panels imported with all components to complete installation of the system(s), approved by the Minister.	New	Free
98.63	Clothing, Footwear and other wearing apparels and accessories imported by persons and businesses with a valid business licence and approval by the Minister.		
9863.0010	Men's, boy's, women's and girl's outer garments	New	Free
9863.0020	Men's, boy's, women's and girl's undergarments	New	Free
9863.0030	Other made up clothing and accessories	New	Free
9863.0040	Men's, boy's women's and girl's footwear of all materials.	New	Free
Note 15 to chapter 98	The following condition(s) pertains to the use of the duty free concession for classification code(s) in Subheading - 9863.0010, 9863.0020. 9863.0030, 9863.0040: (a) The duty exemption on clothing, clothing accessories and shoes of all materials is subject to approval by the Minister. (b) All persons or businesses must be in possession of a valid business license. (c) All business license must include the sale of clothing and/or shoes.		
Note 6B to chapter 98	The following condition(s) pertains to the use of the classification code(s) in Subheading 9812.0012 : (a) The importation of original pieces and works of art is subject to the approval of the Minister on the		

	<p>recommendation of the Director appointed under the National Art Gallery of The Bahamas Act (Ch51A);</p> <p>(b) Use of this exemption ends on the 30th June, 2019.</p>		
Note 13 to chapter 98 (c)	<p>The following conditions apply to the use of the classification code in Subheading 98.59 –</p> <p>(a) Use of this exemption requires prior of the Minister.</p> <p>(b) For the renovation, repair or upgrade any dilapidated building not less than 5,000 square feet to be used for commercial, social, or educational purposes only.</p> <p>(c) Use of this exemption is available only for the period commencing 1st July, 2016 and ending 30th June, 2020.</p>		
98.10	The following conditions pertain to the use of the classification code(s) in Heading 98.10		
Note 6	<p>a (4) any other articles not intended for sale nor for the purpose of any business, being articles brought into The Bahamas by the resident up to a limit in value of \$500.00, upon the resident proving to the satisfaction of the Comptroller that the resident has not already claimed exemptions from duty under this provision on two previous occasions during the same calendar year.</p>	300.00	500.00