

Chapter 51

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

Note.

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

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|-----|
| (1) | (2) | (3) |
| 51.01 | Wool, not carded or combed. | |
| | -Greasy, including fleece-washed wool: | |
| 5101.1100 | - - Shorn wool | 0 |
| 5101.1900 | - - Other | 0 |
| | -Degreased, not carbonised: | |
| 5101.2100 | - - Shorn wool | 0 |
| 5101.2900 | - - Other | 0 |
| 5101.3000 | -Carbonised | 0 |
| 51.02 | Fine or coarse animal hair, not carded or combed. | |
| | -Fine animal hair: | |
| 5102.1100 | - - Of Kashmir (cashmere) goats | 5 |
| 5102.1900 | - - Other | 5 |
| 5102.2000 | -Coarse animal hair | 5 |
| 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 | 5 |
| 5103.2000 | -Other waste of wool or of fine animal hair | 5 |
| 5103.3000 | -Waste of coarse animal hair | 5 |
| 5104.0000 | Garnetted stock of wool or of fine or coarse animal hair. | 5 |
| 51.05 | Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments). | |
| 5105.1000 | -Carded wool | 0 |
| | -Wool tops and other combed wool: | |
| 5105.2100 | - - Combed wool in fragments | 0 |
| 5105.2900 | - - Other | 0 |
| | -Fine animal hair, carded or combed: | |
| 5105.3100 | - - Of Kashmir (cashmere) goats | 5 |
| 5105.3900 | - - Other | 5 |
| 5105.4000 | -Coarse animal hair, carded or combed | 5 |
| 51.06 | Yarn of carded wool, not put up for retail sale. | |
| 5106.1000 | -Containing 85 % or more by weight of wool | 5 |
| 5106.2000 | -Containing less than 85 % by weight of wool | 5 |
| 51.07 | Yarn of combed wool, not put up for retail sale. | |

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|------------|
| (1) | (2) | (3) |
| 5107.1000 | -Containing 85 % or more by weight of wool | 5 |
| 5107.2000 | -Containing less than 85 % by weight of wool | 5 |
| 51.08 | Yarn of fine animal hair (carded or combed), not put up for retail sale. | |
| 5108.1000 | -Carded | 5 |
| 5108.2000 | -Combed | 5 |
| 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 | 10 |
| 5109.9000 | -Other | 10 |
| 5110.0000 | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale. | 10 |
| 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 | 15 |
| 5111.1900 | - - Other | 15 |
| 5111.2000 | -Other, mixed mainly or solely with man-made filaments | 15 |
| 5111.3000 | -Other, mixed mainly or solely with man-made staple fibre | 15 |
| 5111.9000 | -Other | 15 |
| 51.12 | Woven fabrics of combed wool or of combed fine animal hair. | |
| | -Containing 85 % or more by weight of wool or of fine animal hair: | |
| 5112.1100 | - - Of a weight not exceeding 200 g/m ² | 15 |
| 5112.1900 | - - Other | 15 |
| 5112.2000 | -Other, mixed mainly or solely with man-made filaments | 15 |
| 5112.3000 | -Other, mixed mainly or solely with man-made staple fibres | 15 |
| 5112.9000 | -Other | 15 |
| 5113.0000 | Woven fabrics of coarse animal hair or of horsehair. | 15 |

Chapter 52

Cotton

Subheading Note.

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

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 52.01 | Cotton, not carded or combed. | |
| 5201.0010 | - - - American | 0 |
| 5201.0020 | - - - Egyptian | 0 |
| 5201.0090 | - - - Other | 0 |
| 52.02 | Cotton waste (including yarn waste and garnetted stock). | |
| 5202.1000 | -Yarn waste (including thread waste) | 10 |
| | -Other: | |
| 5202.9100 | - - Garnetted stock | 10 |
| 5202.9900 | - - Other | 10 |
| 5203.0000 | Cotton, carded or combed. | 5 |
| 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 | 25 |
| 5204.1900 | - - Other | 25 |
| | -Put up for retail sale: | |
| 5204.2010 | - - - For sewing | 25 |
| 5204.2020 | - - - For embroidery | 25 |
| 5204.2090 | - - - Other | 25 |
| 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) | 5 |
| 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) | 5 |
| 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): | 5 |
| 5205.1400 | - - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | 5 |
| 5205.1500 | - - Measuring less than 125 decitex (exceeding 80 metric number) | 5 |
| | -Single yarn, of combed fibres: | |
| 5205.2100 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5 |
| 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) | 5 |
| 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) | 5 |
| 5205.2400 | - - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 5205.2600 | - - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number) | 5 |
| 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) | 5 |
| 5205.2800 | - - Measuring less than 83.33 decitex (exceeding 120 metric number) | 5 |
| | -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) | 5 |
| 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) | 5 |
| 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) | 5 |
| 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) | 5 |
| 5205.3500 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 5 |
| | -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) | 5 |
| 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) | 5 |
| 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) | 5 |
| 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) | 5 |
| 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) | 5 |
| 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) | 5 |
| 5205.4800 | - - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) | 5 |
| 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) | 5 |
| 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) | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 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) | 5 |
| 5206.1400 | - - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | 5 |
| 5206.1500 | - - Measuring less than 125 decitex (exceeding 80 metric number) | 5 |
| | -Single yarn, of combed fibres: | |
| 5206.2100 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5 |
| 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) | 5 |
| 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) | 5 |
| 5206.2400 | - - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | 5 |
| 5206.2500 | - - Measuring less than 125 decitex (exceeding 80 metric number) | 5 |
| | -Multiple (folded) or cabled yarn, of uncombed fibres: | |
| 5206.3100 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 5 |
| 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) | 5 |
| 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) | 5 |
| 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) | 5 |
| 5206.3500 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 5 |
| | -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) | 5 |
| 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) | 5 |
| 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) | 5 |
| 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) | 5 |
| 5206.4500 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 52.07 | Cotton yarn (other than sewing thread) put up for retail sale. | |
| 5207.1000 | -Containing 85 % or more by weight of cotton | 10 |
| 5207.9000 | -Other | 10 |
| 52.08 | Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m². | |
| | -Unbleached: | |
| 5208.1100 | - - Plain weave, weighing not more than 100 g/m ² | 25 |
| 5208.1200 | - - Plain weave, weighing more than 100 g/m ² | 25 |
| 5208.1300 | - - 3-thread or 4-thread twill, including cross twill | 25 |
| 5208.1900 | - - Other fabrics | 25 |
| | -Bleached: | |
| 5208.2100 | - - Plain weave, weighing not more than 100 g/m ² | 25 |
| 5208.2200 | - - Plain weave, weighing more than 100 g/m ² | 25 |
| 5208.2300 | - - 3-thread or 4-thread twill, including cross twill | 25 |
| 5208.2900 | - - Other fabrics | 25 |
| | -Dyed: | |
| 5208.3100 | - - Plain weave, weighing not more than 100 g/m ² | 25 |
| 5208.3200 | - - Plain weave, weighing more than 100 g/m ² | 25 |
| 5208.3300 | - - 3-thread or 4-thread twill, including cross twill | 25 |
| 5208.3900 | - - Other fabrics | 25 |
| | -Of yarns of different colours: | |
| 5208.4100 | - - Plain weave, weighing not more than 100 g/m ² | 25 |
| 5208.4200 | - - Plain weave, weighing more than 100 g/m ² | 25 |
| 5208.4300 | - - 3-thread or 4-thread twill, including cross twill | 25 |
| 5208.4900 | - - Other fabrics | 25 |
| | -Printed: | |
| 5208.5100 | - - Plain weave, weighing not more than 100 g/m ² | 25 |
| 5208.5200 | - - Plain weave, weighing more than 100 g/m ² | 25 |
| 5208.5900 | - - Other fabrics | 25 |
| 52.09 | Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m². | |
| | -Unbleached: | |
| 5209.1100 | - - Plain weave | 25 |
| 5209.1200 | - - 3-thread or 4-thread twill, including cross twill | 25 |
| 5209.1900 | - - Other fabrics | 25 |
| | -Bleached: | |
| 5209.2100 | - - Plain weave | 25 |
| 5209.2200 | - - 3-thread or 4-thread twill, including cross twill | 25 |
| 5209.2900 | - - Other fabrics | 25 |
| | -Dyed: | |
| 5209.3100 | - - Plain weave | 25 |
| 5209.3200 | - - 3-thread or 4-thread twill, including cross twill | 25 |
| 5209.3900 | - - Other fabrics | 25 |
| | -Of yarns of different colours: | |
| 5209.4100 | - - Plain weave | 25 |
| 5209.4200 | - - Denim | 25 |
| 5209.4300 | - - Other fabrics of 3-thread or 4-thread twill, including cross twill | 25 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 5209.4900 | -- Other fabrics | 25 |
| | -Printed: | |
| 5209.5100 | -- Plain weave | 25 |
| 5209.5200 | -- 3-thread or 4-thread twill, including cross twill | 25 |
| 5209.5900 | -- Other fabrics | 25 |
| 52.10 | Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m². | |
| | -Unbleached: | |
| 5210.1100 | -- Plain weave | 15 |
| 5210.1900 | -- Other fabrics | 15 |
| | -Bleached: | |
| 5210.2100 | -- Plain weave | 15 |
| 5210.2900 | -- Other fabrics | 15 |
| | -Dyed: | |
| 5210.3100 | -- Plain weave | 15 |
| 5210.3200 | -- 3-thread or 4-thread twill, including cross twill | 15 |
| 5210.3900 | -- Other fabrics | 15 |
| | -Of yarns of different colours: | |
| 5210.4100 | -- Plain weave | 15 |
| 5210.4900 | -- Other fabrics | 15 |
| | -Printed: | |
| 5210.5100 | -- Plain weave | 15 |
| 5210.5900 | -- Other fabrics | 15 |
| 52.11 | Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m². | |
| | -Unbleached: | |
| 5211.1100 | -- Plain weave | 15 |
| 5211.1200 | -- 3-thread or 4-thread twill, including cross twill | 15 |
| 5211.1900 | -- Other fabrics | 15 |
| 5211.2000 | - Bleached | 15 |
| | -Dyed: | |
| 5211.3100 | -- Plain weave | 15 |
| 5211.3200 | -- 3-thread or 4-thread twill, including cross twill | 15 |
| 5211.3900 | -- Other fabrics | 15 |
| | -Of yarns of different colours: | |
| 5211.4100 | -- Plain weave | 15 |
| 5211.4200 | -- Denim | 15 |
| 5211.4300 | - - Other fabrics of 3-thread or 4-thread twill, including cross twill | 15 |
| 5211.4900 | -- Other fabrics | 15 |
| | -Printed: | |
| 5211.5100 | -- Plain weave | 15 |
| 5211.5200 | -- 3-thread or 4-thread twill, including cross twill | 15 |
| 5211.5900 | -- Other fabrics | 15 |
| 52.12 | Other woven fabrics of cotton. | |
| | -Weighing not more than 200 g/m ² : | |
| 5212.1100 | -- Unbleached | 25 |
| 5212.1200 | -- Bleached | 25 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 5212.1300 | -- Dyed | 25 |
| 5212.1400 | -- Of yarns of different colours | 25 |
| 5212.1500 | -- Printed | 25 |
| | -Weighing more than 200 g/m ² : | |
| 5212.2100 | -- Unbleached | 25 |
| 5212.2200 | -- Bleached | 25 |
| 5212.2300 | -- Dyed | 25 |
| 5212.2400 | -- Of yarns of different colours | 25 |
| 5212.2500 | -- Printed | 25 |

Chapter 53

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

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 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 | 0 |
| | -Flax, broken, scutched, hackled or otherwise processed, but not spun: | |
| 5301.2100 | -- Broken or scutched | 0 |
| 5301.2900 | -- Other | 0 |
| 5301.3000 | -Flax tow and waste | 0 |
| 53.02 | True hemp (<i>Cannabis sativa</i> L.), 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 | 0 |
| 5302.9000 | -Other | 0 |
| 53.03 | Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and wastes of these fibres (including yarn waste and garnetted stock). | |
| | -Jute and other textile bast fibres, raw or retted: | |
| 5303.1010 | --- Jute cutting | 0 |
| 5303.1020 | --- Jute waste | 0 |
| 5303.1090 | --- Other | 0 |
| 5303.9000 | -Other | 0 |
| [53.04] | | |
| 53.05 | Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock). | |
| 5305.0010 | --- Sisal and other textile fibres of the genus <i>Agave</i> , raw | 0 |
| 5305.0020 | --- Abaca raw | 0 |
| 5305.0090 | --- Other | 0 |
| 53.06 | Flax yarn. | |
| 5306.1000 | -Single | 5 |
| 5306.2000 | -Multiple (folded) or cabled | 5 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 53.07 | Yarn of jute or of other textile bast fibres of heading 53.03. | |
| 5307.1000 | -Single | 10 |
| 5307.2000 | -Multiple (folded) or cabled | 10 |
| 53.08 | Yarn of other vegetable textile fibres; paper yarn. | |
| 5308.1000 | -Coir yarn | 10 |
| 5308.2000 | -True hemp yarn | 10 |
| 5308.9000 | -Other | 10 |
| 53.09 | Woven fabrics of flax. | |
| | -Containing 85 % or more by weight of flax: | |
| 5309.1100 | - - Unbleached or bleached | 25 |
| 5309.1900 | - - Other | 25 |
| | -Containing less than 85 % by weight of flax: | |
| 5309.2100 | - - Unbleached or bleached | 25 |
| 5309.2900 | - - Other | 25 |
| 53.10 | Woven fabrics of jute or of other textile bast fibres of heading 53.03. | |
| 5310.1000 | -Unbleached | 25 |
| | -Other: | |
| 5310.9010 | - - - Jute (hessian cloth) | 25 |
| 5310.9090 | - - - Other | 25 |
| 5311.0000 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn. | 15 |

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.

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 54.01 | Sewing thread of man-made filaments, whether or not put up for retail sale. | |
| 5401.1000 | -Of synthetic filaments | 10 |
| | -Of artificial filaments: | |
| 5401.2010 | - - - Of viscose rayon | 5 |
| 5401.2090 | - - - Other | 5 |
| 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 : | |
| 5402.1100 | - - Of aramids | 10 |
| 5402.1900 | - - Other | 10 |
| 5402.2000 | -High tenacity yarn of polyesters | 10 |
| | -Textured yarn: | |
| 5402.3100 | - - Of nylon or other polyamides, measuring per single yarn not more than 50 tex | 10 |
| 5402.3200 | - - Of nylon or other polyamides, measuring per single yarn more than 50 tex | 10 |
| 5402.3300 | - - Of polyesters | 10 |
| 5402.3400 | - - Of polypropylene | 10 |
| 5402.3900 | - - Other | 10 |
| | -Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: | |
| | - - Elastomeric: | |
| 5402.4410 | - - - Elastomeric yarn mainly composed of polyurethane (like spandex and lycra excluding other poly-urethane yarn). | 0 |
| 5402.4490 | - - - Other | 10 |
| 5402.4500 | - - Other, of nylon or other polyamides | 10 |
| 5402.4600 | - - Other, of polyesters, partially oriented | 10 |
| 5402.4700 | - - Other, of polyesters | 10 |
| 5402.4800 | - - Other, of polypropylene | 10 |
| 5402.4900 | - - Other | 10 |
| | -Other yarn, single, with a twist exceeding 50 turns per metre: | |
| 5402.5100 | - - Of nylon or other polyamides | 5 |
| 5402.5200 | - - Of polyesters | 10 |
| 5402.5900 | - - Other | 10 |
| | -Other yarn, multiple (folded) or cabled: | |
| 5402.6100 | - - Of nylon or other polyamides | 10 |
| 5402.6200 | - - Of polyesters | 10 |
| 5402.6900 | - - Other | 10 |
| 54.03 | Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex. | |

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|------------|
| (1) | (2) | (3) |
| 5403.1000 | -High tenacity yarn of viscose rayon | 10 |
| | -Other yarn, single: | |
| 5403.3100 | - - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre | 10 |
| 5403.3200 | - - Of viscose rayon, with a twist exceeding 120 turns per metre | 5 |
| 5403.3300 | - - Of cellulose acetate | 10 |
| | - - Other: | |
| 5403.3910 | - - - Of cuprammonium rayon | 5 |
| 5403.3990 | - - - Other | 10 |
| | -Other yarn, multiple (folded) or cabled: | |
| 5403.4100 | - - Of viscose rayon | 5 |
| 5403.4200 | - - Of cellulose acetate | 10 |
| 5403.4900 | - - Other | 10 |
| 54.04 | Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm. | |
| | - Monofilament : | |
| 5404.1100 | - - Elastomeric | 10 |
| 5404.1200 | - - Other, of polypropylene | 10 |
| 5404.1900 | - - Other | 10 |
| 5404.9000 | -Other | 10 |
| 5405.0000 | Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm. | 10 |
| 5406.0000 | Man-made filament yarn (other than sewing thread), put up for retail sale. | 10 |
| 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 | 15 |
| 5407.2000 | -Woven fabrics obtained from strip or the like | 15 |
| 5407.3000 | -Fabrics specified in Note 9 to Section XI | 15 |
| | -Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides: | |
| 5407.4100 | - - Unbleached or bleached | 15 |
| 5407.4200 | - - Dyed | 15 |
| 5407.4300 | - - Of yarns of different colours | 15 |
| 5407.4400 | - - Printed | 15 |
| | -Other woven fabrics, containing 85 % or more by weight of textured polyester filaments: | |
| 5407.5100 | - - Unbleached or bleached | 15 |
| 5407.5200 | - - Dyed | 15 |
| 5407.5300 | - - Of yarns of different colours | 15 |
| 5407.5400 | - - Printed | 15 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| | -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 | 15 |
| 5407.6900 | - - Other | 15 |
| | -Other woven fabrics, containing 85 % or more by weight of synthetic filaments: | |
| 5407.7100 | - - Unbleached or bleached | 15 |
| 5407.7200 | - - Dyed | 15 |
| 5407.7300 | - - Of yarns of different colours | 15 |
| 5407.7400 | - - Printed | 15 |
| | -Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton: | |
| 5407.8100 | - - Unbleached or bleached | 15 |
| 5407.8200 | - - Dyed | 15 |
| 5407.8300 | - - Of yarns of different colours | 15 |
| 5407.8400 | - - Printed | 15 |
| | -Other woven fabrics: | |
| 5407.9100 | - - Unbleached or bleached | 15 |
| 5407.9200 | - - Dyed | 15 |
| 5407.9300 | - - Of yarns of different colours | 15 |
| 5407.9400 | - - Printed | 15 |
| 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 | 15 |
| | -Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like: | |
| 5408.2100 | - - Unbleached or bleached | 15 |
| 5408.2200 | - - Dyed | 15 |
| 5408.2300 | - - Of yarns of different colours | 15 |
| 5408.2400 | - - Printed | 15 |
| | -Other woven fabrics: | |
| 5408.3100 | - - Unbleached or bleached | 15 |
| 5408.3200 | - - Dyed | 15 |
| 5408.3300 | - - Of yarns of different colours | 15 |
| 5408.3400 | - - Printed | 15 |

Chapter 55

Man-made staple fibres

Note.

- 1.- Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :
- (a) Length of tow exceeding 2 m;
 - (b) Twist less than 5 turns per metre;
 - (c) Measuring per filament less than 67 decitex;

- (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
- (e) Total measurement of tow more than 20,000 decitex.

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

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 55.01 | Synthetic filament tow. | |
| 5501.1000 | -Of nylon or other polyamides | 5 |
| 5501.2000 | -Of polyesters | 10 |
| 5501.3000 | -Acrylic or modacrylic | 10 |
| 5501.4000 | - Of polypropylene | 10 |
| 5501.9000 | -Other | 10 |
| 55.02 | Artificial filament tow. | |
| 5502.0010 | - - - Of viscose rayon | 5 |
| 5502.0090 | - - - Other | 10 |
| 55.03 | Synthetic staple fibres, not carded, combed or otherwise processed for spinning. | |
| | - Of nylon or other polyamides : | |
| 5503.1100 | - - Of aramids | 5 |
| 5503.1900 | - - Other | 5 |
| | -Of polyesters: | |
| 5503.2010 | - - - Of polyesters not exceeding 2.22 decitex | 10 |
| 5503.2090 | - - - Other | 10 |
| 5503.3000 | -Acrylic or modacrylic | 10 |
| 5503.4000 | -Of polypropylene | 10 |
| 5503.9000 | -Other | 10 |
| 55.04 | Artificial staple fibres, not carded, combed or otherwise processed for spinning. | |
| 5504.1000 | -Of viscose rayon | 5 |
| 5504.9000 | -Other | 5 |
| 55.05 | Waste (including noils, yarn waste and garnetted stock) of man-made fibres. | |
| 5505.1000 | -Of synthetic fibres | 10 |
| 5505.2000 | -Of artificial fibres | 10 |
| 55.06 | Synthetic staple fibres, carded, combed or otherwise processed for spinning. | |
| 5506.1000 | -Of nylon or other polyamides | 5 |
| 5506.2000 | -Of polyesters | 10 |
| 5506.3000 | -Acrylic or modacrylic | 10 |
| 5506.9000 | -Other | 10 |
| 5507.0000 | Artificial staple fibres, carded, combed or otherwise processed for spinning. | 5 |
| 55.08 | Sewing thread of man-made staple fibres, whether or not put up for retail sale. | |
| 5508.1000 | -Of synthetic staple fibres | 10 |
| 5508.2000 | -Of artificial staple fibres | 10 |
| 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: | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 5509.1100 | -- Single yarn | 10 |
| 5509.1200 | -- Multiple (folded) or cabled yarn | 10 |
| | -Containing 85 % or more by weight of polyester staple fibres: | |
| 5509.2100 | -- Single yarn | 10 |
| 5509.2200 | -- Multiple (folded) or cabled yarn | 10 |
| | -Containing 85 % or more by weight of acrylic or modacrylic staple fibres: | |
| 5509.3100 | -- Single yarn | 10 |
| 5509.3200 | -- Multiple (folded) or cabled yarn | 10 |
| | -Other yarn, containing 85 % or more by weight of synthetic staple fibres: | |
| 5509.4100 | -- Single yarn | 10 |
| 5509.4200 | -- Multiple (folded) or cabled yarn | 10 |
| | -Other yarn, of polyester staple fibres: | |
| 5509.5100 | -- Mixed mainly or solely with artificial staple fibres | 10 |
| 5509.5200 | -- Mixed mainly or solely with wool or fine animal hair | 10 |
| 5509.5300 | -- Mixed mainly or solely with cotton | 10 |
| 5509.5900 | -- Other | 10 |
| | -Other yarn, of acrylic or modacrylic staple fibres: | |
| 5509.6100 | -- Mixed mainly or solely with wool or fine animal hair | 10 |
| 5509.6200 | -- Mixed mainly or solely with cotton | 10 |
| 5509.6900 | -- Other | 10 |
| | -Other yarn: | |
| 5509.9100 | -- Mixed mainly or solely with wool or fine animal hair | 10 |
| 5509.9200 | -- Mixed mainly or solely with cotton | 10 |
| 5509.9900 | -- Other | 10 |
| 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 | 10 |
| 5510.1200 | -- Multiple (folded) or cabled yarn | 10 |
| 5510.2000 | -Other yarn, mixed mainly or solely with wool or fine animal hair | 10 |
| 5510.3000 | -Other yarn, mixed mainly or solely with cotton | 10 |
| 5510.9000 | -Other yarn | 10 |
| 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 | 10 |
| 5511.2000 | -Of synthetic staple fibres, containing less than 85 % by weight of such fibres | 10 |
| 5511.3000 | -Of artificial staple fibres | 10 |
| 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 | 15 |
| 5512.1900 | -- Other | 15 |

| PCT CODE | DESCRIPTION | CD% |
|--------------|---|-----|
| (1) | (2) | (3) |
| | -Containing 85 % or more by weight of acrylic or modacrylic staple fibres: | |
| 5512.2100 | -- Unbleached or bleached | 15 |
| 5512.2900 | -- Other | 15 |
| | -Other: | |
| 5512.9100 | -- Unbleached or bleached | 15 |
| | -- Other: | |
| 5512.9910 | --- For shirtings | 15 |
| 5512.9990 | --- Other | 15 |
| 55.13 | Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m². | |
| | -Unbleached or bleached: | |
| 5513.1100 | -- Of polyester staple fibres, plain weave | 15 |
| 5513.1200 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 15 |
| 5513.1300 | -- Other woven fabrics of polyester staple fibres | 15 |
| 5513.1900 | -- Other woven fabrics | 15 |
| | -Dyed: | |
| 5513.2100 | -- Of polyester staple fibres, plain weave | 15 |
| 5513.2300 | -- Other woven fabrics of polyester staple fibres | 15 |
| 5513.2900 | -- Other woven fabrics | 15 |
| | -Of yarns of different colours: | |
| 5513.3100 | -- Of polyester staple fibres, plain weave | 15 |
| 5513.3900 | -- Other woven fabrics | 15 |
| | -Printed: | |
| 5513.4100 | -- Of polyester staple fibres, plain weave | 15 |
| 5513.4900 | -- Other woven fabrics | 15 |
| 55.14 | Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m². | |
| | -Unbleached or bleached: | |
| 5514.1100 | -- Of polyester staple fibres, plain weave | 15 |
| 5514.1200 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 15 |
| 5514.1900 | -- Other woven fabrics | 15 |
| | -Dyed: | |
| 5514.2100 | -- Of polyester staple fibres, plain weave | 15 |
| 5514.2200 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 15 |
| 5514.2300 | -- Other woven fabrics of polyester staple fibres | 15 |
| 5514.2900 | -- Other woven fabrics | 15 |
| | - Of yarns of different colours: | |
| 5514.3010 | - - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 15 |
| 5514.3090 | --- Other | 15 |
| | -Printed: | |
| 5514.4100 | -- Of polyester staple fibres, plain weave | 15 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 5514.4200 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 15 |
| 5514.4300 | - - Other woven fabrics of polyester staple fibres | 15 |
| 5514.4900 | - - Other woven fabrics | 15 |
| 55.15 | Other woven fabrics of synthetic staple fibres. | |
| | -Of polyester staple fibres: | |
| | - - Mixed mainly or solely with viscose rayon staple fibres: | |
| 5515.1110 | - - - For shirtings | 15 |
| 5515.1190 | - - - Other | 15 |
| 5515.1200 | - - Mixed mainly or solely with man-made filaments | 15 |
| 5515.1300 | - - Mixed mainly or solely with wool or fine animal hair | 15 |
| 5515.1900 | - - Other | 15 |
| | -Of acrylic or modacrylic staple fibres: | |
| 5515.2100 | - - Mixed mainly or solely with man-made filaments | 15 |
| 5515.2200 | - - Mixed mainly or solely with wool or fine animal hair | 15 |
| 5515.2900 | - - Other | 15 |
| | -Other woven fabrics: | |
| 5515.9100 | - - Mixed mainly or solely with man-made filaments | 15 |
| 5515.9900 | - - Other | 15 |
| 55.16 | Woven fabrics of artificial staple fibres. | |
| | -Containing 85 % or more by weight of artificial staple fibres: | |
| 5516.1100 | - - Unbleached or bleached | 15 |
| 5516.1200 | - - Dyed | 15 |
| 5516.1300 | - - Of yarns of different colours | 15 |
| 5516.1400 | - - Printed | 15 |
| | -Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: | |
| 5516.2100 | - - Unbleached or bleached | 15 |
| 5516.2200 | - - Dyed | 15 |
| 5516.2300 | - - Of yarns of different colours | 15 |
| 5516.2400 | - - Printed | 15 |
| | -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 | 15 |
| 5516.3200 | - - Dyed | 15 |
| 5516.3300 | - - Of yarns of different colours | 15 |
| 5516.3400 | - - Printed | 15 |
| | -Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton: | |
| 5516.4100 | - - Unbleached or bleached | 15 |
| 5516.4200 | - - Dyed | 15 |
| 5516.4300 | - - Of yarns of different colours | 15 |
| 5516.4400 | - - Printed | 15 |
| | -Other: | |
| 5516.9100 | - - Unbleached or bleached | 15 |
| 5516.9200 | - - Dyed | 15 |
| 5516.9300 | - - Of yarns of different colours | 15 |
| 5516.9400 | - - Printed | 15 |

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); or
 - (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV).

- 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.

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 56.01 | Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps. | |
| | -Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding: | |
| 5601.1010 | - - - Sanitary towels and tampons | 25 |
| 5601.1020 | - - - Napkins and napkin liners for babies | 25 |
| 5601.1030 | - - - Nappies of wadding | 25 |
| 5601.1040 | - - - Diapers of waddings | 25 |
| 5601.1090 | - - - Other | 25 |
| | -Wadding; other articles of wadding: | |
| 5601.2100 | - - Of cotton | 25 |
| 5601.2200 | - - Of man-made fibres | 25 |
| 5601.2900 | - - Other | 25 |
| 5601.3000 | -Textile flock and dust and mill neps | 10 |
| 56.02 | Felt, whether or not impregnated, coated, covered or laminated. | |
| 5602.1000 | -Needleloom felt and stitch bonded fibre fabrics | 15 |
| | -Other felt, not impregnated, coated, covered or laminated: | |
| 5602.2100 | - - Of wool or fine animal hair | 15 |
| 5602.2900 | - - Of other textile materials | 15 |
| 5602.9000 | -Other | 15 |
| 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 | 15 |
| 5603.1200 | - - Weighing more than 25 g/m ² but not more than 70 g/m ² | 15 |
| 5603.1300 | - - Weighing more than 70 g/m ² but not more than 150 g/m ² | 15 |
| 5603.1400 | - - Weighing more than 150 g/m ² | 15 |
| | -Other: | |
| 5603.9100 | - - Weighing not more than 25 g/m ² | 15 |
| 5603.9200 | - - Weighing more than 25 g/m ² but not more than 70 g/m ² | 20 |
| 5603.9300 | - - Weighing more than 70 g/m ² but not more than 150 g/m ² | 15 |
| 5603.9400 | - - Weighing more than 150 g/m ² | 15 |
| 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 | 10 |
| 5604.9000 | -Other | 10 |
| 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. | 10 |

| PCT CODE | DESCRIPTION | CD% |
|-----------|--|-----|
| (1) | (2) | (3) |
| 5606.0000 | Gimiped yarn, and strip and the like of heading 54.04 or 54.05, gimiped (other than those of heading 56.05 and gimiped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn. | 10 |
| 56.07 | Twine, cordage, rope 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 | 25 |
| 5607.2900 | - - Other | 25 |
| | -Of polyethylene or polypropylene: | |
| 5607.4100 | - - Binder or baler twine | 25 |
| 5607.4900 | - - Other | 25 |
| 5607.5000 | -Of other synthetic fibres | 25 |
| 5607.9000 | -Other | 25 |
| 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 | 0 |
| 5608.1900 | - - Other | 0 |
| 5608.9000 | -Other | 0 |
| 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. | 25 |

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.

| PCT CODE | DESCRIPTION | CD% |
|-----------|---|-----|
| (1) | (2) | (3) |
| 57.01 | Carpets and other textile floor coverings, knotted, whether or not made up. | |
| | -Of wool or fine animal hair: | |
| 5701.1010 | - - - Carpets | 25 |
| 5701.1020 | - - - Rugs | 25 |
| 5701.1090 | - - - Other | 25 |
| 5701.9000 | -Of other textile materials | 25 |

| PCT CODE | DESCRIPTION | CD% |
|--------------|--|-----|
| (1) | (2) | (3) |
| 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 | 25 |
| 5702.2000 | -Floor coverings of coconut fibres (coir) | 25 |
| | -Other, of pile construction, not made up: | |
| 5702.3100 | -- Of wool or fine animal hair | 25 |
| | -- Of man-made textile materials: | |
| 5702.3210 | --- Synthetic turf for sports fields | 5 |
| 5702.3290 | --- Other | 25 |
| 5702.3900 | -- Of other textile materials | 25 |
| | -Other, of pile construction, made up: | |
| | -- Of wool or fine animal hair: | |
| 5702.4110 | --- Carpets machine made | 25 |
| 5702.4190 | --- Other | 25 |
| | -- Of man-made textile materials: | |
| 5702.4210 | --- Synthetic turf for sports fields | 5 |
| 5702.4290 | --- Other | 25 |
| 5702.4900 | -- Of other textile materials | 25 |
| 5702.5000 | - Other, not of pile construction, not made up | 25 |
| | -Other, not of pile construction, made up: | |
| 5702.9100 | -- Of wool or fine animal hair | 25 |
| 5702.9200 | -- Of man-made textile materials | 25 |
| | -- Of other textile materials: | |
| 5702.9910 | --- Rugs of cotton | 25 |
| 5702.9920 | --- Durries | 25 |
| 5702.9990 | --- Other | 25 |
| 57.03 | Carpets and other textile floor coverings, tufted, whether or not made up. | |
| 5703.1000 | -Of wool or fine animal hair | 25 |
| | -Of nylon or other polyamides: | |
| 5703.2010 | --- Synthetic turf for sports fields | 5 |
| 5703.2020 | --- Of a kind used in motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190 (cut to size and shaped) | 15 |
| 5703.2030 | --- Of a kind used in motor cars and vehicles other than those specified under heading 5703.2020. | 15 |
| 5703.2090 | --- Other | 10 |
| | -Of other man-made textile materials: | |
| 5703.3010 | --- Synthetic turf for sports fields | 5 |
| 5703.3020 | --- Of a kind used in vehicles of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190(cut to size and shaped) | 15 |
| 5703.3030 | --- Of a kind used in motor cars and vehicles other than those specified under heading 5703.3020. | 15 |
| 5703.3090 | --- Other | 10 |
| 5703.9000 | -Of other textile materials | 25 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|-----|
| (1) | (2) | (3) |
| 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 | 10 |
| 5704.9000 | -Other | 25 |
| 5705.0000 | Other carpets and other textile floor coverings, whether or not made up. | 25 |

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.

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 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 | 25 |
| | -Of cotton: | |
| 5801.2100 | - - Uncut weft pile fabrics | 25 |
| 5801.2200 | - - Cut corduroy | 25 |
| 5801.2300 | - - Other weft pile fabrics | 25 |
| 5801.2400 | - - Warp pile fabrics, épinglé (uncut) | 25 |
| 5801.2500 | - - Warp pile fabrics, cut | 25 |
| 5801.2600 | - - Chenille fabrics | 25 |
| | -Of man-made fibres: | |
| 5801.3100 | - - Uncut weft pile fabrics | 25 |
| 5801.3200 | - - Cut corduroy | 25 |
| 5801.3300 | - - Other weft pile fabrics | 25 |
| 5801.3400 | - - Warp pile fabrics, épinglé (uncut) | 25 |
| 5801.3500 | - - Warp pile fabrics, cut | 25 |
| 5801.3600 | - - Chenille fabrics | 25 |
| 5801.9000 | -Of other textile materials | 25 |
| 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 | 25 |
| 5802.1900 | - - Other | 25 |
| 5802.2000 | -Terry towelling and similar woven terry fabrics, of other textile materials | 25 |
| 5802.3000 | -Tufted textile fabrics | 25 |
| 5803.0000 | Gauze, other than narrow fabrics of heading 58.06. | 25 |
| 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 | 25 |
| | -Mechanically made lace: | |
| 5804.2100 | - - Of man-made fibres | 25 |
| 5804.2900 | - - Of other textile materials | 25 |
| 5804.3000 | -Hand made lace | 25 |
| 5805.0000 | Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch) whether or not made up. | 25 |
| 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 | 25 |
| 5806.2000 | -Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread | 25 |
| | -Other woven fabrics: | |
| 5806.3100 | - - Of cotton | 25 |
| 5806.3200 | - - Of man-made fibres | 25 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 5806.3900 | - - Of other textile materials | 25 |
| 5806.4000 | -Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | 0 |
| 58.07 | Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered. | |
| | -Woven: | |
| 5807.1010 | - - - Badges | 25 |
| 5807.1020 | - - - Ribbons | 25 |
| 5807.1030 | - - - Tapes | 25 |
| 5807.1040 | - - - Webbing | 25 |
| 5807.1090 | - - - Other | 25 |
| 5807.9000 | -Other | 25 |
| 58.08 | Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles. | |
| 5808.1000 | -Braids in the piece | 25 |
| 5808.9000 | -Other | 25 |
| 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. | 25 |
| 58.10 | Embroidery in the piece, in strips or in motifs. | |
| 5810.1000 | -Embroidery without visible ground | 25 |
| | -Other embroidery: | |
| 5810.9100 | - - Of cotton | 25 |
| 5810.9200 | - - Of man-made fibres | 25 |
| 5810.9900 | - - Of other textile materials | 25 |
| 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. | 25 |

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).

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|------------|
| (1) | (2) | (3) |
| 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 | 25 |
| | -Other: | |
| 5901.9010 | - - - Buckram | 25 |
| 5901.9090 | - - - Other | 25 |
| 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 | 5 |
| 5902.2000 | -Of polyesters | 5 |
| 5902.9000 | -Other | 5 |
| 59.03 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02. | |
| 5903.1000 | -With poly(vinyl chloride) | 25 |
| 5903.2000 | -With polyurethane | 25 |
| 5903.9000 | -Other | 25 |
| 59.04 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape. | |
| 5904.1000 | -Linoleum | 25 |
| 5904.9000 | -Other | 25 |
| 5905.0000 | Textile wall coverings. | 25 |
| 59.06 | Rubberised textile fabrics, other than those of heading 59.02. | |
| 5906.1000 | -Adhesive tape of a width not exceeding 20 cm | 25 |
| | -Other: | |
| 5906.9100 | - - Knitted or crocheted | 25 |
| 5906.9900 | - - Other | 25 |
| 5907.0000 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like. | 25 |
| 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. | 25 |
| 5909.0000 | Textile hosepiping and similar textile tubing with or without lining, armour or accessories of other materials. | 20 |
| 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. | 25 |
| 59.11 | Textile products and articles, for technical uses, specified in Note 7 to this Chapter. | |

| PCT CODE | DESCRIPTION | CD% |
|-----------|---|-----|
| (1) | (2) | (3) |
| 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) | 5 |
| 5911.2000 | -Bolting cloth, whether or not made up | 10 |
| | -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 | 5 |
| 5911.3200 | - - Weighing 650 g/m ² or more | 5 |
| 5911.4000 | -Straining cloth of a kind used in oil presses or the like, including that of human hair | 10 |
| | -Other: | |
| 5911.9010 | - - - Dryer screen for paper making | 5 |
| 5911.9090 | - - - Other | 10 |

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.

| PCT CODE | DESCRIPTION | CD% |
|--------------|---|-----|
| (1) | (2) | (3) |
| 60.01 | Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted. | |
| 6001.1000 | - "Long pile" fabrics | 25 |
| | - Looped pile fabrics: | |
| 6001.2100 | - - Of cotton | 25 |
| 6001.2200 | - - Of man-made fibres | 25 |
| 6001.2900 | - - Of other textile materials | 25 |
| | -Other: | |
| 6001.9100 | - - Of cotton | 25 |
| 6001.9200 | - - Of man-made fibres | 20 |
| 6001.9900 | - - Of other textile materials | 25 |

| PCT CODE | DESCRIPTION | CD% |
|--------------|--|-----|
| (1) | (2) | (3) |
| 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 | 20 |
| 6002.9000 | -Other | 25 |
| 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 | 25 |
| 6003.2000 | -Of cotton | 25 |
| 6003.3000 | -Of synthetic fibres | 25 |
| 6003.4000 | -Of artificial fibres | 25 |
| 6003.9000 | -Other | 25 |
| 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 | 25 |
| 6004.9000 | -Other | 25 |
| 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 | 25 |
| 6005.2200 | - - Dyed | 25 |
| 6005.2300 | - - Of yarns of different colours | 25 |
| 6005.2400 | - - Printed | 25 |
| | -Of synthetic fibres: | |
| 6005.3100 | - - Unbleached or bleached | 25 |
| 6005.3200 | - - Dyed | 25 |
| 6005.3300 | - - Of yarns of different colours | 25 |
| 6005.3400 | - - Printed | 25 |
| | -Of artificial fibres: | |
| 6005.4100 | - - Unbleached or bleached | 25 |
| 6005.4200 | - - Dyed | 25 |
| 6005.4300 | - - Of yarns of different colours | 25 |
| 6005.4400 | - - Printed | 25 |
| 6005.9000 | -Other | 25 |
| 60.06 | Other knitted or crocheted fabrics. | |
| 6006.1000 | -Of wool or fine animal hair | 25 |
| | -Of cotton: | |
| 6006.2100 | - - Unbleached or bleached | 25 |
| 6006.2200 | - - Dyed | 25 |
| 6006.2300 | - - Of yarns of different colours | 25 |
| 6006.2400 | - - Printed | 25 |
| | -Of synthetic fibres: | |
| 6006.3100 | - - Unbleached or bleached | 25 |
| 6006.3200 | - - Dyed | 25 |
| 6006.3300 | - - Of yarns of different colours | 25 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|-----------------------------------|------------|
| (1) | (2) | (3) |
| 6006.3400 | - - Printed | 25 |
| | -Of artificial fibres: | |
| 6006.4100 | - - Unbleached or bleached | 25 |
| 6006.4200 | - - Dyed | 25 |
| 6006.4300 | - - Of yarns of different colours | 25 |
| 6006.4400 | - - Printed | 25 |
| 6006.9000 | -Other | 25 |

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

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

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

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

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

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

| PCT CODE | DESCRIPTION | CD% |
|--------------|---|-----|
| (1) | (2) | (3) |
| 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 | 25 |
| 6101.3000 | -Of man-made fibres | 25 |
| 6101.9000 | -Of other textile materials | 25 |
| 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 | 25 |
| 6102.2000 | -Of cotton | 25 |
| 6102.3000 | -Of man-made fibres | 25 |
| 6102.9000 | -Of other textile materials | 25 |
| 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 | 25 |

| PCT CODE | DESCRIPTION | CD% |
|--------------|--|-----|
| (1) | (2) | (3) |
| | -Ensembles: | |
| 6103.2200 | - - Of cotton | 25 |
| 6103.2300 | - - Of synthetic fibres | 25 |
| 6103.2900 | - - Of other textile materials | 25 |
| | -Jackets and blazers: | |
| 6103.3100 | - - Of wool or fine animal hair | 25 |
| 6103.3200 | - - Of cotton | 25 |
| 6103.3300 | - - Of synthetic fibres | 25 |
| 6103.3900 | - - Of other textile materials | 25 |
| | -Trousers, bib and brace overalls, breeches and shorts: | |
| 6103.4100 | - - Of wool or fine animal hair | 25 |
| 6103.4200 | - - Of cotton | 25 |
| 6103.4300 | - - Of synthetic fibres | 25 |
| 6103.4900 | - - Of other textile materials | 25 |
| 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 | 25 |
| 6104.1900 | - - Of other textile materials | 25 |
| | -Ensembles: | |
| 6104.2200 | - - Of cotton | 25 |
| 6104.2300 | - - Of synthetic fibres | 25 |
| 6104.2900 | - - Of other textile materials | 25 |
| | -Jackets and blazers: | |
| 6104.3100 | - - Of wool or fine animal hair | 25 |
| 6104.3200 | - - Of cotton | 25 |
| 6104.3300 | - - Of synthetic fibres | 25 |
| 6104.3900 | - - Of other textile materials | 25 |
| | -Dresses: | |
| 6104.4100 | - - Of wool or fine animal hair | 25 |
| | - - Of cotton: | |
| 6104.4210 | - - - Shisha embroidered dresses | 25 |
| 6104.4290 | - - - Other | 25 |
| 6104.4300 | - - Of synthetic fibres | 25 |
| 6104.4400 | - - Of artificial fibres | 25 |
| 6104.4900 | - - Of other textile materials | 25 |
| | -Skirts and divided skirts: | |
| 6104.5100 | - - Of wool or fine animal hair | 25 |
| 6104.5200 | - - Of cotton | 25 |
| 6104.5300 | - - Of synthetic fibres | 25 |
| 6104.5900 | - - Of other textile materials | 25 |
| | -Trousers, bib and brace overalls, breeches and shorts: | |
| 6104.6100 | - - Of wool or fine animal hair | 25 |
| 6104.6200 | - - Of cotton | 25 |
| 6104.6300 | - - Of synthetic fibres | 25 |
| 6104.6900 | - - Of other textile materials | 25 |
| 61.05 | Men's or boys' shirts, knitted or crocheted. | |
| 6105.1000 | -Of cotton | 25 |
| 6105.2000 | -Of man-made fibres | 25 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 6105.9000 | -Of other textile materials | 25 |
| 61.06 | Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted. | |
| 6106.1000 | -Of cotton | 25 |
| 6106.2000 | -Of man-made fibres | 25 |
| 6106.9000 | -Of other textile materials | 25 |
| 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 | 25 |
| 6107.1200 | - - Of man-made fibres | 25 |
| 6107.1900 | - - Of other textile materials | 25 |
| | -Nightshirts and pyjamas: | |
| | - - Of cotton: | |
| 6107.2110 | - - - Nightshirts | 25 |
| 6107.2120 | - - - Pyjamas | 25 |
| | - - Of man-made fibres: | |
| 6107.2210 | - - - Nightshirts | 25 |
| 6107.2220 | - - - Pyjamas | 25 |
| 6107.2900 | - - Of other textile materials | 25 |
| | -Other: | |
| 6107.9100 | - - Of cotton | 25 |
| 6107.9900 | - - Of other textile materials | 25 |
| 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 | 25 |
| 6108.1900 | - - Of other textile materials | 25 |
| | -Briefs and panties: | |
| 6108.2100 | - - Of cotton | 25 |
| 6108.2200 | - - Of man-made fibres | 25 |
| 6108.2900 | - - Of other textile materials | 25 |
| | -Nightdresses and pyjamas: | |
| 6108.3100 | - - Of cotton | 25 |
| 6108.3200 | - - Of man-made fibres | 25 |
| 6108.3900 | - - Of other textile materials | 25 |
| | -Other: | |
| 6108.9100 | - - Of cotton | 25 |
| 6108.9200 | - - Of man-made fibres | 25 |
| 6108.9900 | - - Of other textile materials | 25 |
| 61.09 | T-shirts, singlets and other vests, knitted or crocheted. | |
| 6109.1000 | -Of cotton | 25 |
| | -Of other textile materials: | |
| 6109.9010 | - - - Baluchi/Peshawari vest | 25 |
| 6109.9090 | - - - Other | 25 |
| 61.10 | Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted. | |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| | -Of wool or fine animal hair: | |
| 6110.1100 | - - Of wool | 25 |
| 6110.1200 | - - Of Kashmir (cashmere) goats | 25 |
| 6110.1900 | - - Other | 25 |
| 6110.2000 | -Of cotton | 25 |
| 6110.3000 | -Of man-made fibres | 25 |
| 6110.9000 | -Of other textile materials | 25 |
| 61.11 | Babies' garments and clothing accessories, knitted or crocheted. | |
| 6111.2000 | -Of cotton | 25 |
| 6111.3000 | -Of synthetic fibres | 25 |
| 6111.9000 | -Of other textile materials | 25 |
| 61.12 | Track suits, ski suits and swimwear, knitted or crocheted. | |
| | -Track suits: | |
| 6112.1100 | - - Of cotton | 25 |
| 6112.1200 | - - Of synthetic fibres | 25 |
| 6112.1900 | - - Of other textile materials | 25 |
| 6112.2000 | -Ski suits | 25 |
| | -Men's or boys' swimwear: | |
| 6112.3100 | - - Of synthetic fibres | 25 |
| 6112.3900 | - - Of other textile materials | 25 |
| | -Women's or girls' swimwear: | |
| 6112.4100 | - - Of synthetic fibres | 25 |
| 6112.4900 | - - Of other textile materials | 25 |
| 6113.0000 | Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07. | 25 |
| 61.14 | Other garments, knitted or crocheted. | |
| 6114.2000 | -Of cotton | 25 |
| 6114.3000 | -Of man-made fibres | 25 |
| 6114.9000 | -Of other textile materials | 25 |
| 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. | |
| | - Graduated compression hosiery (for example, stockings for varicose veins): | |
| 6115.1010 | - - - Socks | 25 |
| 6115.1090 | - - - Other | 25 |
| | - Other panty hose and tights : | |
| 6115.2100 | - - Of synthetic fibres, measuring per single yarn less than 67 decitex | 25 |
| 6115.2200 | - - Of synthetic fibres, measuring per single yarn 67 decitex or more | 25 |
| 6115.2900 | - - Of other textile materials | 25 |
| | - Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex: | |
| 6115.3010 | - - - Socks | 25 |
| 6115.3090 | - - - Other | 25 |
| | -Other: | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 6115.9400 | - - Of wool or fine animal hair | 25 |
| 6115.9500 | - - Of cotton | 25 |
| 6115.9600 | - - Of synthetic fibres | 25 |
| 6115.9900 | - - Of other textile materials | 25 |
| 61.16 | Gloves, mittens and mitts, knitted or crocheted. | |
| 6116.1000 | -Impregnated, coated or covered with plastics or rubber | 25 |
| | -Other: | |
| 6116.9100 | - - Of wool or fine animal hair | 25 |
| 6116.9200 | - - Of cotton | 25 |
| 6116.9300 | - - Of synthetic fibres | 25 |
| 6116.9900 | - - Of other textile materials | 25 |
| 61.17 | Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories. | |
| | -Shawls, scarves, mufflers, mantillas, veils and the like: | |
| 6117.1010 | - - - Shawls | 25 |
| 6117.1020 | - - - Scarves | 25 |
| 6117.1030 | - - - Dupatta | 25 |
| 6117.1040 | - - - Veils (burqa) | 25 |
| 6117.1090 | - - - Other | 25 |
| 6117.8000 | -Other accessories | 25 |
| 6117.9000 | -Parts | 25 |

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:

- 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; it also covers babies' napkins;
 - (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.

| PCT CODE | DESCRIPTION | CD% |
|--------------|--|-----|
| (1) | (2) | (3) |
| 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 | 25 |
| 6201.1200 | - - Of cotton | 25 |
| 6201.1300 | - - Of man-made fibres | 25 |
| 6201.1900 | - - Of other textile materials | 25 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| | -Other: | |
| 6201.9100 | - - Of wool or fine animal hair | 25 |
| 6201.9200 | - - Of cotton | 25 |
| 6201.9300 | - - Of man-made fibres | 25 |
| 6201.9900 | - - Of other textile materials | 25 |
| 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 | 25 |
| 6202.1200 | - - Of cotton | 25 |
| 6202.1300 | - - Of man-made fibres | 25 |
| 6202.1900 | - - Of other textile materials | 25 |
| | -Other: | |
| 6202.9100 | - - Of wool or fine animal hair | 25 |
| 6202.9200 | - - Of cotton | 25 |
| 6202.9300 | - - Of man-made fibres | 25 |
| 6202.9900 | - - Of other textile materials | 25 |
| 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 | 25 |
| 6203.1200 | - - Of synthetic fibres | 25 |
| | - - Of other textile materials: | |
| 6203.1910 | - - - Men's or boys' suits of cotton | 25 |
| 6203.1990 | - - - Other | 25 |
| | -Ensembles: | |
| 6203.2200 | - - Of cotton | 25 |
| 6203.2300 | - - Of synthetic fibres | 25 |
| 6203.2900 | - - Of other textile materials | 25 |
| | -Jackets and blazers: | |
| 6203.3100 | - - Of wool or fine animal hair | 25 |
| 6203.3200 | - - Of cotton | 25 |
| 6203.3300 | - - Of synthetic fibres | 25 |
| 6203.3900 | - - Of other textile materials | 25 |
| | -Trousers, bib and brace overalls, breeches and shorts: | |
| | - - Of wool or fine animal hair: | |
| 6203.4110 | - - - Trousers | 25 |
| 6203.4190 | - - - Other | 25 |
| 6203.4200 | - - Of cotton | 25 |
| 6203.4300 | - - Of synthetic fibres | 25 |
| 6203.4900 | - - Of other textile materials | 25 |
| 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 | 25 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 6204.1200 | -- Of cotton | 25 |
| 6204.1300 | -- Of synthetic fibres | 25 |
| 6204.1900 | -- Of other textile materials | 25 |
| | -Ensembles: | |
| 6204.2100 | -- Of wool or fine animal hair | 25 |
| 6204.2200 | -- Of cotton | 25 |
| 6204.2300 | -- Of synthetic fibres | 25 |
| 6204.2900 | -- Of other textile materials | 25 |
| | -Jackets and blazers: | |
| 6204.3100 | -- Of wool or fine animal hair | 25 |
| 6204.3200 | -- Of cotton | 25 |
| 6204.3300 | -- Of synthetic fibres | 25 |
| 6204.3900 | -- Of other textile materials | 25 |
| | -Dresses: | |
| 6204.4100 | -- Of wool or fine animal hair | 25 |
| | -- Of cotton: | |
| 6204.4210 | -- -Shisha embroidered dresses | 25 |
| 6204.4290 | --- Other | 25 |
| 6204.4300 | -- Of synthetic fibres | 25 |
| 6204.4400 | -- Of artificial fibres | 25 |
| 6204.4900 | -- Of other textile materials | 25 |
| | -Skirts and divided skirts: | |
| 6204.5100 | -- Of wool or fine animal hair | 25 |
| 6204.5200 | -- Of cotton | 25 |
| 6204.5300 | -- Of synthetic fibres | 25 |
| 6204.5900 | -- Of other textile materials | 25 |
| | -Trousers, bib and brace overalls, breeches and shorts: | |
| 6204.6100 | -- Of wool or fine animal hair | 25 |
| | -- Of cotton: | |
| 6204.6210 | --- Ghagra | 25 |
| 6204.6220 | --- Charara | 25 |
| 6204.6290 | --- Other | 25 |
| | -- Of synthetic fibres: | |
| 6204.6310 | --- Ghagra | 25 |
| 6204.6320 | --- Charara | 25 |
| 6204.6390 | --- Other | 25 |
| | -- Of other textile materials: | |
| 6204.6910 | --- Ghagra | 25 |
| 6204.6920 | --- Charara | 25 |
| 6204.6990 | --- Other | 25 |
| 62.05 | Men's or boys' shirts. | |
| | -Of cotton: | |
| 6205.2010 | --- Baluchi kameez | 25 |
| 6205.2020 | --- Kurta | 25 |
| 6205.2090 | --- Other | 25 |
| 6205.3000 | -Of man-made fibres | 25 |
| | -Of other textile materials: | |
| 6205.9010 | --- Of wool or fine animal hair | 25 |
| 6205.9090 | --- Other | 25 |
| 62.06 | Women's or girls' blouses, shirts and shirt-blouses. | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 6206.1000 | -Of silk or silk waste | 25 |
| 6206.2000 | -Of wool or fine animal hair | 25 |
| | -Of cotton: | |
| 6206.3010 | - - - Multani choli | 25 |
| 6206.3020 | - - - Punjabi kameez | 25 |
| 6206.3030 | - - - Baluchi kameez | 25 |
| 6206.3040 | - - - Kurta | 25 |
| 6206.3090 | - - - Other | 25 |
| | -Of man-made fibres: | |
| 6206.4010 | - - - Multani choli | 25 |
| 6206.4020 | - - - Punjabi kameez | 25 |
| 6206.4030 | - - - Baluchi kameez | 25 |
| 6206.4040 | - - - Kurta | 25 |
| 6206.4090 | - - - Other | 25 |
| | -Of other textile materials: | |
| 6206.9010 | - - - Multani choli | 25 |
| 6206.9020 | - - - Punjabi kameez | 25 |
| 6206.9030 | - - - Baluchi kameez | 25 |
| 6206.9040 | - - - Kurta | 25 |
| 6206.9090 | - - - Other | 25 |
| | -Underpants and briefs: | |
| 6207.1100 | - - Of cotton | 25 |
| | - - Of other textile materials: | |
| 6207.1910 | - - - Baluchi/Peshawari vest | 25 |
| 6207.1990 | - - - Other | 25 |
| | -Nightshirts and pyjamas: | |
| 6207.2100 | - - Of cotton | 25 |
| 6207.2200 | - - Of man-made fibres | 25 |
| 6207.2900 | - - Of other textile materials | 25 |
| | -Other: | |
| 6207.9100 | - - Of cotton | 25 |
| 6207.9900 | - - Of other textile materials | 25 |
| 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 | 25 |
| 6208.1900 | - - Of other textile materials | 25 |
| | -Nightdresses and pyjamas: | |
| 6208.2100 | - - Of cotton | 25 |
| 6208.2200 | - - Of man-made fibres | 25 |
| 6208.2900 | - - Of other textile materials | 25 |
| | -Other: | |
| 6208.9100 | - - Of cotton | 25 |
| 6208.9200 | - - Of man-made fibres | 25 |
| 6208.9900 | - - Of other textile materials | 25 |
| 62.09 | Babies' garments and clothing accessories. | |
| | -Of cotton: | |
| 6209.2010 | - - - Babies' garments not knitted or crocheted | 25 |
| 6209.2020 | - - - Babies' clothing accessories | 25 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 6209.3000 | -Of synthetic fibres | 25 |
| | -Of other textile materials: | |
| 6209.9010 | - - - Babies' garments | 25 |
| 6209.9020 | - - - Babies' clothing accessories | 25 |
| 6209.9090 | - - - Other | 25 |
| 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 | 25 |
| 6210.2000 | -Other garments, of the type described in subheadings 6201.11 to 6201.19 | 25 |
| 6210.3000 | -Other garments, of the type described in subheadings 6202.11 to 6202.19 | 25 |
| 6210.4000 | -Other men's or boys' garments | 25 |
| 6210.5000 | -Other women's or girls' garments | 25 |
| 62.11 | Track suits, ski suits and swimwear; other garments. | |
| | -Swimwear: | |
| 6211.1100 | - - Men's or boys' | 25 |
| 6211.1200 | - - Women's or girls' | 25 |
| 6211.2000 | -Ski suits | 25 |
| | -Other garments, men's or boys': | |
| 6211.3200 | - - Of cotton | 25 |
| 6211.3300 | - - Of man-made fibres | 25 |
| 6211.3900 | - - Of other textile materials | 25 |
| | -Other garments, women's or girls': | |
| 6211.4100 | - - Of wool or fine animal hair | 25 |
| 6211.4200 | - - Of cotton | 25 |
| 6211.4300 | - - Of man-made fibres | 25 |
| 6211.4900 | - - Of other textile materials | 25 |
| 62.12 | Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted. | |
| 6212.1000 | -Brassieres | 25 |
| 6212.2000 | -Girdles and panty-girdles | 25 |
| 6212.3000 | -Corselettes | 25 |
| 6212.9000 | -Other | 25 |
| 62.13 | Handkerchiefs. | |
| 6213.2000 | -Of cotton | 25 |
| 6213.9000 | -Of other textile materials | 25 |
| 62.14 | Shawls, scarves, mufflers, mantillas, veils and the like. | |
| 6214.1000 | -Of silk or silk waste | 25 |
| 6214.2000 | -Of wool or fine animal hair | 25 |
| 6214.3000 | -Of synthetic fibres | 25 |
| 6214.4000 | -Of artificial fibres | 25 |
| | -Of other textile materials: | |
| 6214.9010 | - - - Shawls | 25 |
| 6214.9020 | - - - Scarves | 25 |
| 6214.9030 | - - - Dupatta | 25 |
| 6214.9040 | - - - Veils (burqa) | 25 |
| 6214.9090 | - - - Other | 25 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 62.15 | Ties, bow ties and cravats. | |
| 6215.1000 | -Of silk or silk waste | 25 |
| 6215.2000 | -of man-made fibres | 25 |
| 6215.9000 | -Of other textile materials | 25 |
| 62.16 | Gloves, mittens and mitts. | |
| 6216.0010 | - - - Gloves | 25 |
| 6216.0020 | - - - Mittens and mitts | 25 |
| 62.17 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12. | |
| 6217.1000 | -Accessories | 5 |
| 6217.9000 | -Parts | 5 |

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.

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| | I.- OTHER MADE UP TEXTILE ARTICLES | |
| 63.01 | Blankets and travelling rugs. | |
| 6301.1000 | -Electric blankets | 25 |
| 6301.2000 | -Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair | 25 |
| 6301.3000 | -Blankets (other than electric blankets) and travelling rugs, of cotton | 25 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 6301.4000 | -Blankets (other than electric blankets) and travelling rugs, of synthetic fibres | 25 |
| 6301.9000 | -Other blankets and travelling rugs | 25 |
| 63.02 | Bed linen, table linen, toilet linen and kitchen linen. | |
| | -Bed linen, knitted or crocheted: | |
| 6302.1010 | - - - Bed sheets | 25 |
| 6302.1020 | - - - Pillow covers | 25 |
| 6302.1090 | - - - Other | 25 |
| | -Other bed linen, printed: | |
| 6302.2100 | - - Of cotton | 25 |
| 6302.2200 | - - Of man-made fibres | 25 |
| 6302.2900 | - - Of other textile materials | 25 |
| | -Other bed linen: | |
| | - - Of cotton: | |
| 6302.3110 | - - - Bed sheets, mill-made | 25 |
| 6302.3120 | - - - Bed sheets, hand-loom made | 25 |
| 6302.3130 | - - - Bed covers, mill-made | 25 |
| 6302.3140 | - - - Bed covers, hand-loom made | 25 |
| 6302.3150 | - - - Pillow-covers, mill-made | 25 |
| 6302.3160 | - - - Pillow-covers, hand-loom made | 25 |
| 6302.3190 | - - - Other | 25 |
| 6302.3200 | - - Of man-made fibres | 25 |
| | - - Of other textile materials: | |
| 6302.3910 | - - - Bed sheets | 25 |
| 6302.3920 | - - - Bed covers | 25 |
| 6302.3930 | - - - Pillow covers | 25 |
| 6302.3990 | - - - Other | 25 |
| 6302.4000 | -Table linen, knitted or crocheted | 25 |
| | -Other table linen: | |
| | - - Of cotton: | |
| 6302.5110 | - - - Table-covers, mill-made | 25 |
| 6302.5120 | - - - Table-covers, hand-loom made | 25 |
| 6302.5190 | - - - Other | 25 |
| 6302.5300 | - - Of man-made fibres | 25 |
| 6302.5900 | - - Of other textile materials | 25 |
| | -Toilet linen and kitchen linen, of terry towelling or similar terry fabrics of cotton: | |
| 6302.6010 | - - - Towels, mill-made | 25 |
| 6302.6020 | - - - Towels of cotton, hand loom | 25 |
| 6302.6090 | - - - Other | 25 |
| | -Other: | |
| | - - Of cotton: | |
| 6302.9110 | - - - Toilet and kitchen linen mill made | 25 |
| 6302.9120 | - - - Toilet and kitchen linen hand loom made | 25 |
| 6302.9190 | - - -Other | 25 |
| 6302.9300 | - - Of man-made fibres | 25 |
| 6302.9900 | - - Of other textile materials | 25 |
| 63.03 | Curtains (including drapes) and interior blinds; curtain or bed valances. | |
| | -Knitted or crocheted: | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 6303.1200 | - - Of synthetic fibres | 25 |
| 6303.1900 | - - Of other textile materials | 25 |
| | -Other: | |
| | - - Of cotton: | |
| 6303.9110 | - - - Mill-made | 25 |
| 6303.9190 | - - - Other | 25 |
| | - - Of synthetic fibres: | |
| 6303.9210 | - - - Mill-made | 25 |
| 6303.9290 | - - - Other | 25 |
| 6303.9900 | - - Of other textile materials | 25 |
| 63.04 | Other furnishing articles, excluding those of heading 94.04. | |
| | -Bedspreads: | |
| 6304.1100 | - - Knitted or crocheted | 25 |
| 6304.1900 | - - Other | 25 |
| | -Other: | |
| 6304.9100 | - - Knitted or crocheted | 25 |
| 6304.9200 | - - Not knitted or crocheted, of cotton | 25 |
| 6304.9300 | - - Not knitted or crocheted, of synthetic fibres | 25 |
| 6304.9900 | - - Not knitted or crocheted, of other textile materials | 25 |
| 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 | 25 |
| 6305.2000 | -Of cotton | 25 |
| | -Of man-made textile materials: | |
| | - - Flexible intermediate bulk containers: | |
| 6305.3210 | - - - Of a capacity of 1,000 Kg or more | 10 |
| 6305.3290 | - - - Other | 25 |
| 6305.3300 | - - Other, of polyethylene or polypropylene strip or the like | 25 |
| 6305.3900 | - - Other | 25 |
| 6305.9000 | -Of other textile materials | 25 |
| 63.06 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft, camping goods. | |
| | -Tarpaulins, awnings and sunblinds: | |
| | - - Of synthetic fibres: | |
| 6306.1210 | - - - Tarpaulins | 25 |
| 6306.1290 | - - - Other | 25 |
| | - - Of other textile materials: | |
| 6306.1910 | - - - Tarpaulins | 25 |
| 6306.1990 | - - - Other | 25 |
| | -Tents: | |
| 6306.2200 | - - Of synthetic fibres | 25 |
| | - - Of other textile materials: | |
| 6306.2910 | - - - Of cotton | 25 |
| 6306.2990 | - - - Other | 25 |
| 6306.3000 | - Sails | 25 |
| 6306.4000 | - Pneumatic mattresses | 25 |
| | -Other: | |
| 6306.9100 | - - Of cotton | 25 |
| 6306.9900 | - - Of other textile materials | 25 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|------------|
| (1) | (2) | (3) |
| 63.07 | Other made up articles, including dress patterns. | |
| | -Floor- cloths, dish-cloths, dusters and similar cleaning cloths: | |
| 6307.1010 | - - - Dish-cloth | 25 |
| 6307.1020 | - - - Wash-cloth | 25 |
| 6307.1030 | - - - Dusters | 25 |
| 6307.1040 | - - - Bar mops | 25 |
| 6307.1050 | - - - Bath mats | 25 |
| 6307.1090 | - - - Other | 25 |
| 6307.2000 | -Life-jackets and life-belts | 5 |
| | -Other: | |
| 6307.9010 | - - - Shopping bags (knitted) | 25 |
| 6307.9020 | - - - Prayer mats(janamaz) | 25 |
| 6307.9030 | - - - Caps, knitted | 25 |
| 6307.9040 | - - - Shoe lace | 25 |
| 6307.9050 | - - - Tea cosy | 25 |
| 6307.9060 | - - - Stove pad | 25 |
| 6307.9070 | - - - Terry coverlets | 25 |
| 6307.9080 | - - - Cushion pillows | 25 |
| 6307.9090 | - - - Other | 25 |
| | II. SETS | |
| 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. | 25 |
| | III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS | |
| 6309.0000 | Worn clothing and other worn articles. | 5 |
| 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 | 25 |
| 6310.9000 | -Other | 25 |

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 Note.

- 1.- For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:

- (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
- (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 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 | 25 |
| | -Other footwear: | |
| 6401.9200 | - - Covering the ankle but not covering the knee | 25 |
| 6401.9900 | - - Other | 25 |
| 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 | 25 |
| 6402.1900 | - - Other | 25 |
| 6402.2000 | -Footwear with upper straps or thongs assembled to the sole by means of plugs | 25 |
| | -Other footwear: | |
| 6402.9100 | - - Covering the ankle | 25 |
| 6402.9900 | - - Other | 25 |
| 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 | 25 |
| 6403.1900 | - - Other | 25 |
| 6403.2000 | -Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 25 |
| 6403.4000 | -Other footwear, incorporating a protective metal toe-cap | 25 |
| | -Other footwear with outer soles of leather: | |
| 6403.5100 | - - Covering the ankle | 25 |
| 6403.5900 | - - Other | 25 |
| | -Other footwear: | |
| 6403.9100 | - - Covering the ankle | 25 |
| 6403.9900 | - - Other | 25 |
| 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 | 25 |
| 6404.1900 | - - Other | 25 |
| 6404.2000 | -Footwear with outer soles of leather or composition leather | 25 |
| 64.05 | Other footwear. | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 6405.1000 | -With uppers of leather or composition leather | 25 |
| 6405.2000 | -With uppers of textile materials | 25 |
| | -Other: | |
| 6405.9010 | - - - Of canvas | 25 |
| 6405.9090 | - - - Other | 25 |
| 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 |
| | -Outer soles and heels, of rubber or plastics: | |
| 6406.2010 | - - - Of rubber | 25 |
| 6406.2090 | - - - Other | 25 |
| | -Other: | |
| 6406.9100 | - - Of wood | 25 |
| 6406.9900 | - - Of other materials | 25 |

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.

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 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. | 20 |
| 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. | 20 |
| [65.03] | | |
| 65.04 | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. | |
| 6504.0010 | - - - Straw hats | 20 |
| 6504.0090 | - - - Other | 20 |
| 65.05 | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed. | |
| 6505.1000 | -Hair-nets | 20 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 6505.9000 | -Other | 20 |
| 65.06 | Other headgear, whether or not lined or trimmed. | |
| 6506.1000 | -Safety headgear | 20 |
| | -Other: | |
| 6506.9100 | - - Of rubber or of plastics | 20 |
| 6506.9900 | - - Of other materials | 20 |
| 6507.0000 | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear. | 20 |

Chapter 66

Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

Notes.

- 1.- This Chapter does not cover :
 - (a) Measure walking-sticks or the like (heading 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.

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 66.01 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas). | |
| 6601.1000 | -Garden or similar umbrellas | 25 |
| | -Other: | |
| 6601.9100 | - - Having a telescopic shaft | 25 |
| 6601.9900 | - - Other | 25 |
| 66.02 | Walking-sticks, seat-sticks, whips, riding-crops and the like. | |
| 6602.0010 | - - - Walking sticks and seat sticks | 25 |
| 6602.0090 | - - - Other | 25 |
| 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) | 20 |
| 6603.9000 | -Other | 20 |

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.

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|-----|
| (1) | (2) | (3) |
| 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). | 20 |
| 67.02 | Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit. | |
| 6702.1000 | -Of plastics | 25 |
| 6702.9000 | -Of other materials | 25 |
| 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. | 20 |
| 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 | 20 |
| 6704.1900 | - - Other | 20 |
| 6704.2000 | -Of human hair | 20 |
| 6704.9000 | -Of other materials | 20 |

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), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); 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.

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|-----|
| (1) | (2) | (3) |
| 6801.0000 | Setts, curbstones and flagstones, of natural stone (except slate). | 25 |
| 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). | |

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|------------|
| (1) | (2) | (3) |
| 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; artificially coloured granules, chippings and powder | 25 |
| | -Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface: | |
| 6802.2100 | - - Marble, travertine and alabaster | 25 |
| 6802.2300 | - - Granite | 25 |
| 6802.2900 | - - Other stone | 25 |
| | -Other: | |
| 6802.9100 | - - Marble, travertine and alabaster | 25 |
| 6802.9200 | - - Other calcareous stone | 25 |
| 6802.9300 | - - Granite | 25 |
| 6802.9900 | - - Other stone | 25 |
| 6803.0000 | Worked slate and articles of slate or of agglomerated slate. | 25 |
| 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 | 5 |
| | -Other millstones, grindstones, grinding wheels and the like: | |
| 6804.2100 | - - Of agglomerated synthetic or natural diamond | 5 |
| 6804.2200 | - - Of other agglomerated abrasives or of ceramics | 5 |
| 6804.2300 | - - Of natural stone | 5 |
| 6804.3000 | -Hand sharpening or polishing stones | 5 |
| 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 | 20 |
| 6805.2000 | -On a base of paper or paperboard only | 20 |
| 6805.3000 | -On a base of other materials | 20 |
| 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 | 20 |
| 6806.2000 | -Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof) | 10 |
| 6806.9000 | -Other | 20 |
| 68.07 | Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch). | |

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|------------|
| (1) | (2) | (3) |
| 6807.1000 | -In rolls | 25 |
| 6807.9000 | -Other | 25 |
| 6808.0000 | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders. | 25 |
| 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 | 25 |
| 6809.1900 | - - Other | 25 |
| | -Other articles: | |
| 6809.9010 | - - - Industrial moulds | 10 |
| 6809.9090 | - - - Other | 25 |
| 68.10 | Articles of cement, of concrete or of artificial stone, whether or not reinforced. | |
| | -Tiles, flagstones, bricks and similar articles: | |
| 6810.1100 | - - Building blocks and bricks | 25 |
| 6810.1900 | - - Other | 25 |
| | -Other articles: | |
| 6810.9100 | - - Prefabricated structural components for building or civil engineering | 25 |
| 6810.9900 | - - Other | 25 |
| 68.11 | Articles of asbestos-cement, of cellulose fibre-cement or the like. | |
| 6811.4000 | - Containing asbestos | 25 |
| | - Not containing asbestos : | |
| 6811.8100 | - - Corrugated sheets | 25 |
| 6811.8200 | - - Other sheets, panels, tiles and similar articles | 25 |
| 6811.8300 | - - Tubes, pipes and tube or pipe fittings | 25 |
| 6811.8900 | - - Other articles | 25 |
| 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 | 25 |
| | - Other: | |
| 6812.9100 | - - Clothing, clothing accessories, footwear and headgear | 25 |
| 6812.9200 | - - Paper, millboard and felt | 25 |
| 6812.9300 | - - Compressed asbestos fibre jointing, in sheets or rolls | 25 |
| 6812.9900 | - - Other | 25 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 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. | |
| | - Containing asbestos: | |
| 6813.2010 | - - - Of asbestos for vehicles of heading 87.11 | 35 |
| 6813.2020 | - - - Other for motor cars and vehicles | 35 |
| 6813.2090 | - - - Other | 35 |
| | - Not containing asbestos : | |
| | - - Brake linings and pads: | |
| 6813.8110 | - - - Of asbestos for vehicles of heading 87.11 | 35 |
| 6813.8120 | - - - Other for motor cars and vehicles | 35 |
| 6813.8190 | - - - Other | 35 |
| 6813.8900 | - - Other | 25 |
| 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 | 25 |
| 6814.9000 | -Other | 25 |
| 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 | 5 |
| 6815.2000 | -Articles of peat | 5 |
| | -Other articles: | |
| 6815.9100 | - - Containing magnesite, dolomite or chromite | 25 |
| | - - Other: | |
| 6815.9910 | - - - Of onyx (marbles) | 25 |
| 6815.9990 | - - - Other | 25 |

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).

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|-----|
| (1) | (2) | (3) |
| | I.-GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS | |
| 6901.0000 | Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths. | 25 |
| 69.02 | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths. | |
| | -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 : | |
| 6902.1010 | - - - Capable of resisting temperature upto 1600 °C | 25 |
| 6902.1090 | - - - Other | 5 |
| | -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: | |
| 6902.2010 | - - - Capable of resisting temperature upto 1600 °C | 25 |
| 6902.2090 | - - - Other | 10 |
| | -Other: | |
| 6902.9010 | - - - Capable of resisting temperature upto 1600 °C | 25 |
| 6902.9090 | - - - Other | 10 |
| 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 | 10 |
| | -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): | |
| 6903.2010 | - - - Cold tundish lining sets, slide gate refractory sets & nozzles | 20 |
| 6903.2090 | - - - Other | 10 |
| | -Other: | |
| 6903.9010 | - - - Refractory products of a kind used in industrial ovens, kilns and furnaces | 15 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 6903.9020 | - - - Saggars and parts thereof | 10 |
| 6903.9090 | - - - Other | 25 |
| | II.- OTHER CERAMIC PRODUCTS | |
| 69.04 | Ceramic building bricks, flooring blocks, support or filler tiles and the like. | |
| 6904.1000 | -Building bricks | 25 |
| 6904.9000 | -Other | 25 |
| 69.05 | Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods. | |
| 6905.1000 | -Roofing tiles | 25 |
| 6905.9000 | -Other | 25 |
| 6906.0000 | Ceramic pipes, conduits, guttering and pipe fittings. | 25 |
| 69.07 | Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing. | |
| 6907.1000 | -Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm | 25 |
| 6907.9000 | -Other | 25 |
| 69.08 | Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing. | |
| 6908.1000 | -Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm | 25 |
| | -Other: | |
| 6908.9010 | - - - Tiles | 25 |
| 6908.9090 | - - - Other | 25 |
| 69.09 | Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods. | |
| | -Ceramic wares for laboratory, chemical or other technical uses: | |
| 6909.1100 | - - Of porcelain or china | 20 |
| 6909.1200 | - - Articles having a hardness equivalent to 9 or more on the Mohs scale | 20 |
| 6909.1900 | - - Other | 20 |
| 6909.9000 | -Other | 25 |
| 69.10 | Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures. | |
| | -Of porcelain or china: | |
| 6910.1010 | - - - Wash basin | 25 |
| 6910.1020 | - - - Bath tubs ceramic | 25 |
| 6910.1030 | - - - Bidets ceramic | 25 |
| 6910.1040 | - - - Cisterns ceramic | 25 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 6910.1050 | - - - Sink ceramic | 25 |
| 6910.1060 | - - - Toilet ceramic | 25 |
| 6910.1070 | - - - Urinals ceramic | 25 |
| 6910.1080 | - - - Water loset pans | 25 |
| 6910.1090 | - - - Other | 25 |
| 6910.9000 | -Other | 25 |
| 69.11 | Tableware, kitchenware, other household articles and toilet articles, of porcelain or china. | |
| | -Tableware and kitchenware: | |
| 6911.1010 | - - - Dinner sets | 25 |
| 6911.1020 | - - - Dishes | 25 |
| 6911.1030 | - - - Plates | 25 |
| 6911.1040 | - - - Tea cups and saucers | 25 |
| 6911.1090 | - - - Other | 25 |
| 6911.9000 | -Other | 25 |
| 69.12 | Ceramic tableware, kitchen-ware, other household articles and toilet articles, other than of porcelain or china. | |
| 6912.0010 | - - - Tableware and kitchenware | 25 |
| 6912.0090 | - - - Other | 25 |
| 69.13 | Statuettes and other ornamental ceramic articles. | |
| 6913.1000 | -Of porcelain or china | 25 |
| 6913.9000 | -Other | 25 |
| 69.14 | Other ceramic articles. | |
| 6914.1000 | -Of porcelain or china | 25 |
| 6914.9000 | -Other | 25 |

Chapter 70

Glass and glassware

Notes.

- 1.- This Chapter does not cover:
- Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - Articles of Chapter 71 (for example, imitation jewellery);
 - Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - 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;
 - 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
 - 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:
- glass is not regarded as "worked" by reason of any process it has undergone before annealing;
 - cutting to shape does not affect the classification of glass in sheets;
 - the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
- 3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.
- 4.- For the purposes of heading 70.19, the expression "glass wool" means:
- Mineral wools with a silica (SiO_2) content not less than 60% by weight;
 - 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.
- Mineral wools which do not comply with the above specifications fall in heading 68.06.
- 5.- Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note.

- 1.- For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|------------|
| (1) | (2) | (3) |
| 7001.0000 | Cullet and other waste and scrap of glass; glass in the mass. | 10 |
| 70.02 | Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked. | |
| 7002.1000 | -Balls | 20 |
| 7002.2000 | -Rods | 20 |
| | -Tubes: | |
| 7002.3100 | -- Of fused quartz or other fused silica | 20 |
| 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 | 20 |
| | -- Other: | |
| 7002.3910 | - - - Neutral glass tubing of a kind used for the manufacture of ampoules | 20 |
| 7002.3920 | - - - Glass tubing of a kind used for shell blowing, flare and exhaust solely or principally used by fluorescent tube, bulb and auto bulb industry | 5 |
| 7002.3990 | - - - Other | 20 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 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 | 25 |
| 7003.1900 | - - Other | 25 |
| 7003.2000 | -Wired sheets | 25 |
| 7003.3000 | -Profiles | 25 |
| 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 | 25 |
| 7004.9000 | -Other glass | 25 |
| 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 | 25 |
| | -Other non-wired glass: | |
| 7005.2100 | - - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground | 25 |
| 7005.2900 | - - Other | 25 |
| 7005.3000 | -Wired glass | 25 |
| 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. | |
| 7006.0010 | - - - Glass plates worked | 25 |
| 7006.0020 | - - - Glass sheet worked | 25 |
| 7006.0090 | - - - Other | 25 |
| 70.07 | Safety glass, consisting of toughened (tempered) or laminated glass. | |
| | -Toughened (tempered) safety glass: | |
| | - - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels: | |
| | - - - For vehicles of chapter 87: | |
| 7007.1111 | - - - - Rear and window glasses for vehicles of sub - heading 8704.3190 | 35 |
| 7007.1112 | - - - - Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of sub - heading 8703.3225 | 35 |
| 7007.1119 | - - - - Other | 35 |
| 7007.1190 | - - - Other | 25 |
| 7007.1900 | - - Other | 25 |
| | -Laminated safety glass: | |

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|------------|
| (1) | (2) | (3) |
| | - - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels: | |
| | - - - For vehicles of chapter 87: | |
| 7007.2111 | - - - - Rear and window glasses for vehicles of sub - heading 8704.3190 | 35 |
| 7007.2112 | - - - - Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of sub - heading 8703.3225 | 35 |
| 7007.2119 | - - - - Other | 35 |
| 7007.2190 | - - - Other | 25 |
| 7007.2900 | - - Other | 25 |
| 7008.0000 | Multiple-walled insulating units of glass. | 25 |
| 70.09 | Glass mirrors, whether or not framed, including rear-view mirrors. | |
| | -Rear-view mirrors for vehicles: | |
| 7009.1010 | - - - Rear view mirrors for motor cars of heading 8703, and vehicles of sub-headings 8703.2113, 8703.2115, 8703.3223, 8704.3190, 8703.3225 and vehicles of heading 87.11 | 35 |
| 7009.1090 | - - - Other | 35 |
| | -Other: | |
| 7009.9100 | - - Unframed | 25 |
| 7009.9200 | - - Framed | 25 |
| 70.10 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass. | |
| 7010.1000 | -Ampoules | 25 |
| 7010.2000 | -Stoppers, lids and other closures | 25 |
| 7010.9000 | -Other | 25 |
| 70.11 | Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like. | |
| 7011.1000 | -For electric lighting | 15 |
| 7011.2000 | -For cathode-ray tubes | 10 |
| 7011.9000 | -Other | 20 |
| [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). | |
| 7013.1000 | - Of glass-ceramics | 25 |
| | - Stemware drinking glasses, other than of glass-ceramics : | |
| 7013.2200 | - - Of lead crystal | 25 |
| 7013.2800 | - - Other | 25 |
| | - Other drinking glasses, other than of glass ceramics: | |
| 7013.3300 | - - Of lead crystal | 25 |
| 7013.3700 | - - Other | 25 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| | - Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics: | |
| 7013.4100 | - - Of lead crystal | 25 |
| 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 | 25 |
| 7013.4900 | - - Other | 25 |
| | - Other glassware : | |
| 7013.9100 | - - Of lead crystal | 25 |
| 7013.9900 | - - Other | 25 |
| | | |
| 70.14 | Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked. | |
| 7014.0010 | - - - Glass for head lamps for vehicles of heading 87.11 | 35 |
| 7014.0020 | - - - Other for motor cars and vehicles | 35 |
| 7014.0090 | - - - Other | 25 |
| 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 | 10 |
| 7015.9000 | -Other | 10 |
| 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 | 25 |
| 7016.9000 | -Other | 25 |
| 70.17 | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated. | |
| | -Of fused quartz or other fused silica: | |
| 7017.1010 | - - - Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers | 5 |
| 7017.1020 | - - - Beakers | 5 |
| 7017.1090 | - - - Other | 5 |
| 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 | 5 |
| 7017.9000 | -Other | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 70.18 | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter. | |
| 7018.1000 | -Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares | 15 |
| 7018.2000 | -Glass microspheres not exceeding 1mm in diameter | 10 |
| | -Other: | |
| 7018.9010 | - - - Glass eyes | 10 |
| 7018.9090 | - - - Other | 25 |
| 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 | 10 |
| 7019.1200 | - - Rovings | 10 |
| 7019.1900 | - - Other | 10 |
| | -Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products: | |
| 7019.3100 | - - Mats | 5 |
| 7019.3200 | - - Thin sheets (voiles) | 20 |
| 7019.3900 | - - Other | 20 |
| 7019.4000 | -Woven fabrics of rovings | 20 |
| | -Other woven fabrics: | |
| | - - Of a width not exceeding 30cm: | |
| 7019.5110 | - - - Tyre cord fabric | 5 |
| 7019.5190 | - - - Other | 20 |
| 7019.5200 | - - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex: | 20 |
| 7019.5900 | - - Other | 20 |
| | -Other: | |
| 7019.9010 | - - - Insulating sleeves | 10 |
| 7019.9020 | - - - Glass wool | 10 |
| 7019.9090 | - - - Other | 20 |
| 70.20 | Other articles of glass. | |
| 7020.0010 | - - - Articles used for industrial purposes | 10 |
| 7020.0020 | - - - For vacuum flasks | 25 |
| 7020.0030 | - - - For other vacuum vessels | 25 |
| 7020.0090 | - - - Other | 25 |

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 2 (B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (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
 - (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
- 4.-
- (A) The expression "precious metal" means silver, gold and platinum.
 - (B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
 - (C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.
- 5.- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
- (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
- 6.- Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
- 7.- Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
- 8.- Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
- 9.- For the purposes of heading 71.13, the expression "articles of jewellery" means:
- (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semiprecious 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.

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| | 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 | 5 |
| | -Cultured pearls: | |
| 7101.2100 | - - Unworked | 5 |
| 7101.2200 | - - Worked | 5 |
| 71.02 | Diamonds, whether or not worked, but not mounted or set. | |
| 7102.1000 | -Unsorted | 0 |
| | -Industrial: | |
| 7102.2100 | - - Unworked or simply sawn, cleaved or bruted | 5 |
| 7102.2900 | - - Other | 5 |
| | -Non-industrial: | |
| 7102.3100 | - - Unworked or simply sawn, cleaved or bruted | 0 |
| 7102.3900 | - - Other | 5 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 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 | 0 |
| | -Otherwise worked: | |
| 7103.9100 | - - Rubies, sapphires and emeralds | 5 |
| 7103.9900 | - - Other | 5 |
| 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 | 5 |
| 7104.2000 | -Other, unworked or simply sawn or roughly shaped | 5 |
| 7104.9000 | -Other | 5 |
| 71.05 | Dust and powder of natural or synthetic precious or semi-precious stones. | |
| 7105.1000 | -Of diamond | 5 |
| 7105.9000 | -Other | 5 |
| | 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 | 5 |
| | -Other: | |
| | - - Unwrought: | |
| 7106.9110 | - - - 50 kg and above | Rs.120/Kg |
| 7106.9190 | - - - Other | 5 |
| | - - Semi-manufactured: | |
| 7106.9210 | - - - 50 kg and above | Rs.120/Kg |
| 7106.9290 | - - - Other | 5 |
| 7107.0000 | Base metals clad with silver, not further worked than semi-manufactured. | 5 |
| 71.08 | Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form. | |
| | -Non-monetary: | |
| 7108.1100 | - - Powder | 5 |
| | - - Other unwrought forms: | |
| 7108.1210 | - - - 5 Kg and above | Rs.2500/Kg |
| 7108.1290 | - - - Other | 5 |
| | - - Other semi-manufactured forms: | |
| 7108.1310 | - - - 5 Kg and above | Rs.2500/Kg |
| 7108.1390 | - - - Other | 5 |
| | -Monetary: | |
| 7108.2010 | - - - 5 Kg and above | Rs.2500/Kg |
| 7108.2090 | - - - Other | 5 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 7109.0000 | Base metals or silver, clad with gold, not further worked than semi-manufactured. | 5 |
| 71.10 | Platinum, unwrought or in semi-manufactured forms, or in powder form. | |
| | -Platinum: | |
| 7110.1100 | - - Unwrought or in powder form | 5 |
| 7110.1900 | - - Other | 5 |
| | -Palladium: | |
| 7110.2100 | - - Unwrought or in powder form | 5 |
| 7110.2900 | - - Other | 5 |
| | -Rhodium: | |
| 7110.3100 | - - Unwrought or in powder form | 5 |
| 7110.3900 | - - Other | 5 |
| | -Iridium, osmium and ruthenium: | |
| 7110.4100 | - - Unwrought or in powder form | 5 |
| 7110.4900 | - - Other | 5 |
| 7111.0000 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured. | 5 |
| 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 | 5 |
| | -Other: | |
| 7112.9100 | - - Of gold, including metal clad with gold but excluding sweepings containing other precious metals | 5 |
| 7112.9200 | - - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals | 5 |
| 7112.9900 | - - Other | 5 |
| | 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 | 5 |
| | - - Of other precious metal, whether or not plated or clad with precious metal: | |
| 7113.1910 | - - - Of gold | 5 |
| 7113.1920 | - - - Medals and medollion of precious metals | 5 |
| 7113.1990 | - - - Other | 5 |
| 7113.2000 | -Of base metal clad with precious metal | 5 |
| 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: | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 7114.1100 | - - Of silver, whether or not plated or clad with other precious metal | 5 |
| 7114.1900 | - - Of other precious metal, whether or not plated or clad with precious metal | 5 |
| 7114.2000 | -Of base metal clad with precious metal | 5 |
| 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 | 5 |
| 7115.9000 | -Other | 5 |
| 71.16 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed). | |
| 7116.1000 | -Of natural or cultured pearls | 5 |
| 7116.2000 | -Of precious or semi-precious stones (natural, synthetic or reconstructed) | 5 |
| 71.17 | Imitation jewellery. | |
| | -Of base metal, whether or not plated with precious metal: | |
| 7117.1100 | - - Cuff-links and studs | 10 |
| 7117.1900 | - - Other | 10 |
| 7117.9000 | -Other | 10 |
| 71.18 | Coin. | |
| 7118.1000 | -Coin (other than gold coin), not being legal tender | 5 |
| 7118.9000 | -Other | 5 |

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;
 - (ij) 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 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.

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| | I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM | |
| 72.01 | Pig iron and, spiegeleisen in pigs, blocks or other primary form. | |
| 7201.1000 | -Non-alloy pig iron containing by weight 0.5 % or less of phosphorus | 0 |
| 7201.2000 | -Non-alloy pig iron containing by weight more than 0.5 % of phosphorus: | 0 |
| 7201.5000 | -Alloy pig iron; spiegeleisen: | 0 |
| 72.02 | Ferro-alloys. | |
| | -Ferro-manganese: | |
| 7202.1100 | - - Containing by weight more than 2 % of carbon | 5 |
| 7202.1900 | - - Other | 5 |
| | -Ferro-silicon: | |
| 7202.2100 | - - Containing by weight more than 55 % of silicon | 5 |
| 7202.2900 | - - Other | 5 |
| 7202.3000 | -Ferro-silico-managanese | 5 |
| | -Ferro-chromium: | |
| 7202.4100 | - - Containing by weight more than 4 % of carbon | 5 |
| 7202.4900 | - - Other | 5 |
| 7202.5000 | -Ferro-silico-chromium | 5 |
| 7202.6000 | -Ferro-nickel | 5 |
| 7202.7000 | -Ferro-molybdenum | 5 |
| 7202.8000 | -Ferro-tungsten and ferro-silico-tungsten | 5 |
| | -Other: | |
| 7202.9100 | - - Ferro-titanium and ferro-silicon-titanium | 5 |
| 7202.9200 | - - Ferro-vanadium | 5 |
| 7202.9300 | - - Ferro-niobium | 5 |
| 7202.9900 | - - Other | 5 |
| 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 | 0 |
| 7203.9000 | -Other | 0 |
| 72.04 | Ferrous waste and scrap; remelting scrap ingots of iron or steel. | |
| | -Waste and scrap of cast iron: | |
| 7204.1010 | - - - Re-rollable | 0 |
| 7204.1020 | - - - Waste and scrap of auto parts | 35 |
| 7204.1090 | - - - Other | 0 |
| | -Waste and scrap of alloy steel: | |
| 7204.2100 | - - Of stainless steel | 0 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 7204.2900 | - - Other | 0 |
| 7204.3000 | -Waste and scrap of tinned iron or steel | 0 |
| | -Other waste and scrap: | |
| 7204.4100 | - - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles | 0 |
| | - - Other: | |
| 7204.4910 | - - - Re-rollable | 0 |
| 7204.4920 | - - - Waste and scrap of auto parts | 35 |
| 7204.4990 | - - - Other | 0 |
| 7204.5000 | -Remelting scrap ingots | 0 |
| 72.05 | Granules and powders, of pig iron, spiegeleisen, iron or steel. | |
| 7205.1000 | -Granules | 5 |
| | -Powders: | |
| 7205.2100 | - - Of alloy steel | 5 |
| 7205.2900 | - - Other | 5 |
| | 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 | 5 |
| 7206.9000 | -Other | 5 |
| 72.07 | Semi-finished products of iron or non-alloy steel. | |
| | -Containing by weight less than 0.25 % of carbon: | |
| | - - Of rectangular (including square) cross-section, the width measuring less than twice the thickness: | |
| 7207.1110 | - - - Billets | 5 |
| 7207.1190 | - - - Other | 5 |
| | - - Other, of rectangular (other than square) cross-section: | |
| 7207.1210 | - - - Billets | 5 |
| 7207.1290 | - - - Other | 5 |
| | - - Other: | |
| 7207.1910 | - - - Of a cross section 165 X 165 mm and above | 5 |
| 7207.1920 | - - - Billets | 5 |
| 7207.1990 | - - - Other | 5 |
| | -Containing by weight 0.25 % or more of carbon: | |
| 7207.2010 | - - - Of a cross section 165 mm x 165 mm and above | 5 |
| 7207.2020 | - - - Billets | 5 |
| 7207.2090 | - - - Other | 5 |
| 72.08 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated. | |
| | -In coils, not further worked than hot-rolled, with patterns in relief: | |
| 7208.1010 | - - - Of secondary quality | 20 |
| 7208.1090 | - - - Other | 10 |
| | -Other, in coils, not further worked than hot-rolled, pickled: | |
| | - - Of a thickness of 4.75 mm or more: | |
| 7208.2510 | - - - Of secondary quality | 20 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 7208.2590 | --- Other | 10 |
| | -- Of a thickness of 3 mm or more but less than 4.75 mm: | |
| 7208.2610 | --- Of secondary quality | 20 |
| 7208.2690 | --- Other | 10 |
| | -- Of a thickness of less than 3 mm: | |
| 7208.2710 | --- Of secondary quality | 20 |
| 7208.2790 | --- Other | 10 |
| | -Other, in coils, not further worked than hot-rolled: | |
| | -- Of a thickness exceeding 10 mm: | |
| 7208.3610 | --- Of secondary quality | 20 |
| 7208.3690 | --- Other | 10 |
| | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm: | |
| 7208.3710 | --- Of secondary quality | 20 |
| 7208.3790 | --- Other | 10 |
| | -- Of a thickness of 3 mm or more but less than 4.75 mm: | |
| 7208.3810 | --- Of secondary quality | 20 |
| 7208.3890 | --- Other | 10 |
| | -- Of a thickness of less than 3 mm: | |
| 7208.3910 | --- Of secondary quality | 20 |
| 7208.3990 | --- Other | 10 |
| | -Not in coils, not further worked than hot-rolled, with patterns in relief: | |
| 7208.4010 | --- Of secondary quality | 20 |
| 7208.4090 | --- Other | 10 |
| | -Other, not in coils, not further worked than hot-rolled: | |
| | -- Of a thickness exceeding 10 mm: | |
| 7208.5110 | --- Of secondary quality | 20 |
| 7208.5190 | --- Other | 10 |
| | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm: | |
| 7208.5210 | --- Of secondary quality | 20 |
| 7208.5290 | --- Other | 10 |
| | -- Of a thickness of 3 mm or more but less than 4.75 mm: | |
| 7208.5310 | --- Of secondary quality | 20 |
| 7208.5390 | --- Other | 10 |
| | -- Of a thickness of less than 3 mm: | |
| 7208.5410 | --- Of secondary quality | 20 |
| 7208.5490 | --- Other | 10 |
| | -Other: | |
| 7208.9010 | --- Of secondary quality | 20 |
| 7208.9090 | --- Other | 10 |
| 72.09 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated. | |
| | -In coils, not further worked than cold-rolled (cold-reduced): | |
| | -- Of a thickness of 3 mm or more: | |
| 7209.1510 | --- Of secondary quality | 20 |
| 7209.1590 | --- Other | 10 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| | -- Of a thickness exceeding 1mm but less than 3 mm: | |
| 7209.1610 | --- Of secondary quality | 20 |
| 7209.1690 | --- Other | 10 |
| | -- Of a thickness of 0.5 mm or more but not exceeding 1 mm: | |
| 7209.1710 | --- Of secondary quality | 20 |
| 7209.1790 | --- Other | 10 |
| | -- Of a thickness of less than 0.5 mm: | |
| 7209.1810 | --- Of secondary quality | 20 |
| 7209.1890 | --- Other | 10 |
| | -Not in coils, not further worked than cold-rolled (cold-reduced): | |
| | -- Of a thickness of 3 mm or more : | |
| 7209.2510 | --- Of secondary quality | 20 |
| 7209.2590 | --- Other | 10 |
| | -- Of a thickness exceeding 1 mm but less than 3 mm: | |
| 7209.2610 | --- Of secondary quality | 20 |
| 7209.2690 | --- Other | 10 |
| | -- Of a thickness of 0.5 mm or more but not exceeding 1 mm: | |
| 7209.2710 | --- Of secondary quality | 20 |
| 7209.2790 | --- Other | 10 |
| | -- Of a thickness of less than 0.5 mm: | |
| 7209.2810 | --- Of secondary quality | 20 |
| 7209.2890 | --- Other | 10 |
| | -Other: | |
| 7209.9010 | --- Of secondary quality | 20 |
| 7209.9090 | --- Other | 10 |
| 72.10 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated. | |
| | -Plated or coated with tin: | |
| | -- Of a thickness of 0.5 mm or more: | |
| 7210.1110 | --- Of secondary quality | 20 |
| 7210.1190 | --- Other | 10 |
| | -- Of a thickness of less than 0.5 mm: | |
| 7210.1210 | --- Of secondary quality | 20 |
| 7210.1290 | --- Other | 10 |
| | -Plated or coated with lead, including terne-plate: | |
| 7210.2010 | --- Of secondary quality | 20 |
| 7210.2090 | --- Other | 10 |
| | -Electrolytically plated or coated with zinc: | |
| 7210.3010 | --- Of secondary quality | 20 |
| 7210.3090 | --- Other | 10 |
| | -Otherwise plated or coated with zinc: | |
| | -- Corrugated: | |
| 7210.4110 | --- Of secondary quality | 20 |
| 7210.4190 | --- Other | 10 |
| | -- Other: | |
| 7210.4910 | --- Of secondary quality | 20 |
| 7210.4990 | --- Other | 10 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 7210.5000 | -Plated or coated with chromium oxides or with chromium and chromium oxides | 10 |
| | -Plated or coated with aluminium: | |
| | - - Plated or coated with aluminium-zinc alloys: | |
| 7210.6110 | - - - Of secondary quality | 20 |
| 7210.6190 | - - - Other | 10 |
| | - - Other: | |
| 7210.6910 | - - - Of secondary quality | 20 |
| 7210.6990 | - - - Other | 10 |
| | -Painted, varnished or coated with plastics: | |
| 7210.7010 | - - - VCM coated sheets of a thickness(excluding any coating) not exceeding 0.5 mm | 5 |
| 7210.7020 | - - - Of secondary quality | 20 |
| 7210.7090 | - - - Other | 10 |
| | -Other: | |
| 7210.9010 | - - - Of secondary quality | 20 |
| 7210.9090 | - - - Other | 10 |
| 72.11 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated. | |
| | -Not further worked than hot-rolled: | |
| | - - Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4 mm, not in coils and without patterns in relief : | |
| 7211.1310 | - - - Of secondary quality | 20 |
| 7211.1390 | - - - Other | 10 |
| | - - Other, of a thickness of 4.75 mm or more: | |
| 7211.1410 | - - - Of secondary quality | 20 |
| 7211.1490 | - - - Other | 10 |
| | - - Other: | |
| 7211.1910 | - - - Cold rolled steel strips of thickness below 0.5 mm and upto 100 mm wide | 5 |
| 7211.1920 | - - - Of secondary quality | 20 |
| 7211.1990 | - - - Other | 10 |
| | -Not further worked than cold-rolled (cold-reduced): | |
| | - - Containing by weight less than 0.25 % of carbon: | |
| 7211.2310 | - - - Of secondary quality | 20 |
| 7211.2390 | - - - Other | 10 |
| | - - Other: | |
| 7211.2910 | - - - Of secondary quality | 20 |
| 7211.2990 | - - - Other | 10 |
| | -Other: | |
| 7211.9010 | - - - Of secondary quality | 20 |
| 7211.9090 | - - - Other | 10 |
| 72.12 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated. | |
| 7212.1000 | -Plated or coated with tin | 25 |
| | -Electrolytically plated or coated with zinc: | |
| 7212.2010 | - - - Of secondary quality | 20 |
| 7212.2090 | - - - Other | 10 |
| | -Otherwise plated or coated with zinc: | |
| 7212.3010 | - - - Of secondary quality | 20 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 7212.3090 | --- Other -Painted, varnished or coated with plastics: | 10 |
| 7212.4010 | --- Of secondary quality | 20 |
| 7212.4090 | --- Other -Otherwise plated or coated: | 10 |
| 7212.5010 | --- Of secondary quality | 20 |
| 7212.5090 | --- Other -Clad: | 10 |
| 7212.6010 | --- Of secondary quality | 20 |
| 7212.6090 | --- Other | 10 |
| 72.13 | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel. | |
| | -Containing indentations, ribs, grooves or other deformations produced during the rolling process: | |
| 7213.1010 | --- Of secondary quality | 20 |
| 7213.1090 | --- Other -Other, of free-cutting steel: | 10 |
| 7213.2010 | --- Of secondary quality | 20 |
| 7213.2090 | --- Other -Other: | 10 |
| | -- Of circular cross-section measuring less than 14 mm in diameter: | |
| 7213.9110 | --- Of secondary quality | 20 |
| 7213.9190 | --- Other -- Other: | 10 |
| 7213.9910 | --- Of secondary quality | 20 |
| 7213.9990 | --- Other | 10 |
| 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. | |
| | -Forged: | |
| 7214.1010 | --- Of secondary quality | 20 |
| 7214.1090 | --- Other -Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling: | 10 |
| 7214.2010 | --- Of secondary quality | 20 |
| 7214.2090 | --- Other -Other, of free-cutting steel: | 10 |
| 7214.3010 | --- Of secondary quality | 20 |
| 7214.3090 | --- Other -Other: | 10 |
| | -- Of rectangular (other than square) cross-section: | |
| 7214.9110 | --- Of secondary quality | 20 |
| 7214.9190 | --- Other -- Other: | 10 |
| 7214.9910 | --- Of secondary quality | 20 |
| 7214.9990 | --- Other | 10 |
| 72.15 | Other bars and rods of iron or non-alloy steel. | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| | -Of free-cutting steel, not further worked than cold-formed or cold-finished: | |
| 7215.1010 | - - - Of secondary quality | 20 |
| 7215.1090 | - - - Other | 10 |
| | -Other, not further worked than cold-formed or cold-finished: | |
| 7215.5010 | - - - Of secondary quality | 20 |
| 7215.5090 | - - - Other | 10 |
| | -Other: | |
| 7215.9010 | - - - Of secondary quality | 20 |
| 7215.9090 | - - - Other | 10 |
| 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 | 20 |
| | -L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm: | |
| 7216.2100 | - - L sections | 20 |
| 7216.2200 | - - T sections | 20 |
| | -U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more: | |
| | - - U sections: | |
| 7216.3110 | - - - Of a height exceeding 150 mm | 5 |
| 7216.3190 | - - - Other | 20 |
| | - - I sections: | |
| 7216.3210 | - - - Of a height exceeding 200 mm | 5 |
| 7216.3290 | - - - Other | 20 |
| | - - H sections: | |
| 7216.3310 | - - - Of a height exceeding 250 mm | 5 |
| 7216.3390 | - - - Other | 20 |
| | -L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more: | |
| 7216.4010 | - - - Of a height exceeding 150 mm | 5 |
| 7216.4090 | - - - Other | 20 |
| 7216.5000 | -Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded | 20 |
| | -Angles, shapes and sections, not further worked than cold-formed or cold-finished: | |
| 7216.6100 | - - Obtained from flat-rolled products | 20 |
| 7216.6900 | - - Other | 20 |
| | -Other: | |
| 7216.9100 | - - Cold-formed or cold-finished from flat-rolled products | 20 |
| 7216.9900 | - - Other | 20 |
| 72.17 | Wire of iron or non-alloy steel. | |
| 7217.1000 | -Not plated or coated, whether or not polished | 20 |
| 7217.2000 | -Plated or coated with zinc | 20 |
| | -Plated or coated with other base metals: | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 7217.3010 | - - - Of a kind used in manufacture of pneumatic tyres (bead wire) | 10 |
| 7217.3020 | - - - Steel cord wire of specification swg-20 to 34 | 10 |
| 7217.3090 | - - - Other | 20 |
| 7217.9000 | -Other | 20 |
| | 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 | 5 |
| | -Other: | |
| 7218.9100 | - - Of rectangular (other than square) cross-section | 5 |
| 7218.9900 | - - Other | 5 |
| 72.19 | Flat-rolled products of stainless steel, of a width of 600 mm or more. | |
| | -Not further worked than hot-rolled, in coils: | |
| 7219.1100 | - - Of a thickness exceeding 10 mm | 5 |
| 7219.1200 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm | 5 |
| 7219.1300 | - - Of a thickness of 3 mm or more but less than 4.75 mm | 5 |
| 7219.1400 | - - Of a thickness of less than 3 mm | 5 |
| | -Not further worked than hot-rolled, not in coils: | |
| 7219.2100 | - - Of a thickness exceeding 10 mm | 5 |
| 7219.2200 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm | 5 |
| | - - Of a thickness of 3 mm or more but less than 4.75 mm: | |
| 7219.2310 | - - - Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430 | 5 |
| 7219.2390 | - - - Other | 5 |
| | - - Of a thickness of less than 3 mm: | |
| 7219.2410 | - - - Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430 | 5 |
| 7219.2490 | - - - Other | 5 |
| | -Not further worked than cold-rolled (cold-reduced): | |
| 7219.3100 | - - Of a thickness of 4.75 mm or more | 5 |
| | - - Of a thickness of 3 mm or more but less than 4.75 mm: | |
| 7219.3210 | - - - Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430 | 5 |
| 7219.3290 | - - - Other | 5 |
| | - - Of a thickness exceeding 1 mm but less than 3 mm: | |
| 7219.3310 | - - - Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430 | 5 |
| 7219.3390 | - - - Other | 5 |
| | - - Of a thickness of 0.5 mm or more but not exceeding 1 mm: | |
| 7219.3410 | - - - Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430 | 5 |
| 7219.3490 | - - - Other | 5 |
| | - - Of a thickness of less than 0.5 mm: | |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 7219.3510 | - - - Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430 | 5 |
| 7219.3590 | - - - Other | 5 |
| | -Other: | |
| 7219.9010 | - - - Sheets in circular shape of all sizes | 5 |
| 7219.9090 | - - - Other | 5 |
| 72.20 | Flat-rolled products of stainless steel, of a width of less than 600 mm. | |
| | -Not further worked than hot-rolled: | |
| 7220.1100 | - - Of a thickness of 4.75 mm or more | 5 |
| | - - Of a thickness of less than 4.75 mm: | |
| 7220.1210 | - - - Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430 | 5 |
| 7220.1290 | - - - Other | 5 |
| | -Not further worked than cold-rolled (cold-reduced): | |
| 7220.2010 | - - - Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430 | 5 |
| 7220.2090 | - - - Other | 5 |
| | -Other: | |
| 7220.9010 | - - - Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430 | 5 |
| 7220.9090 | - - - Other | 5 |
| 72.21 | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel. | |
| 7221.0010 | - - - Of a width 50mm or more, but not exceeding 200mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430 | 5 |
| 7221.0090 | - - - Other | 5 |
| 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 | 5 |
| 7222.1900 | - - Other | 5 |
| 7222.2000 | -Bars and rods, not further worked than cold-formed or cold-finished | 5 |
| 7222.3000 | -Other bars and rods | 5 |
| 7222.4000 | -Angles, shapes and sections | 5 |
| 7223.0000 | Wire of stainless steel. | 5 |
| | 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 | 5 |
| 7224.9000 | -Other | 5 |
| 72.25 | Flat-rolled products of other alloy steel, of a width of 600 mm or more. | |
| | -Of silicon-electrical steel: | |
| 7225.1100 | - - Grain-oriented | 0 |
| 7225.1900 | - - Other | 0 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 7225.3000 | -Other, not further worked than hot-rolled, in coils | 5 |
| 7225.4000 | -Other, not further worked than hot-rolled, not in coils | 5 |
| 7225.5000 | -Other, not further worked than cold-rolled (cold-reduced) | 5 |
| | -Other: | |
| 7225.9100 | -- Electrolytically plated or coated with zinc | 5 |
| 7225.9200 | -- Otherwise plated or coated with zinc | 5 |
| 7225.9900 | -- Other | 5 |
| 72.26 | Flat-rolled products of other alloy steel, of a width of less than 600 mm. | |
| | -Of silicon-electrical steel: | |
| 7226.1100 | -- Grain-oriented | 5 |
| 7226.1900 | -- Other | 5 |
| 7226.2000 | -Of high speed steel | 5 |
| | -Other: | |
| 7226.9100 | -- Not further worked than hot-rolled | 5 |
| 7226.9200 | -- Not further worked than cold-rolled (cold-reduced) | 5 |
| 7226.9900 | -- Other | 5 |
| 72.27 | Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel. | |
| 7227.1000 | -Of high speed steel | 5 |
| 7227.2000 | - Of silico-manganese steel | 20 |
| 7227.9000 | -Other | 20 |
| 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 | 5 |
| | -Bars and rods, of silico-manganese steel: | |
| 7228.2010 | --- Spring steel(SUP - 9 and equivalent) | 20 |
| 7228.2090 | --- Other | 5 |
| | -Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded: | |
| 7228.3010 | --- Case hardening steel (conforming to AISI 8620 and equivalent) | 20 |
| 7228.3090 | --- Other | 5 |
| 7228.4000 | -Other bars rods, not further worked than forged | 5 |
| 7228.5000 | -Other bars and rods, not further worked than cold-formed or cold-finished | 5 |
| 7228.6000 | -Other bars and rods | 5 |
| 7228.7000 | -Angles, shapes and sections | 10 |
| 7228.8000 | -Hollow drill bars and rods | 10 |
| 72.29 | Wire of other alloy steel. | |
| 7229.2000 | -Of silico- manganese steel | 10 |
| 7229.9000 | -Other | 10 |

Chapter 73

Articles of iron or steel

Notes.

- 1.- In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.
- 2.- In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16mm.

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| 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 | 10 |
| 7301.2000 | -Angles, shapes and sections | 20 |
| 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 | 15 |
| 7302.3000 | -Switch blades, crossing frogs, point rods and other crossing pieces | 20 |
| 7302.4000 | -Fish-plates and sole plates | 20 |
| 7302.9000 | -Other | 20 |
| 7303.0000 | Tubes, pipes and hollow profiles, of cast iron. | 20 |
| 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 | 15 |
| 7304.1900 | - - Other | 15 |
| | - Casing, tubing and drill pipe, of a kind used in drilling for oil or gas : | |
| 7304.2200 | - - Drill pipe of stainless steel | 15 |
| 7304.2300 | - - Other drill pipe | 15 |
| 7304.2400 | - - Other, of stainless steel | 15 |
| 7304.2900 | - - Other | 20 |
| | - Other, of circular cross-section, of iron or non-alloy steel : | |
| 7304.3100 | - - Cold-drawn or cold-rolled (cold-reduced) | 15 |
| 7304.3900 | - - Other | 15 |
| | -Other, of circular cross-section, of stainless steel: | |
| 7304.4100 | - - Cold-drawn or cold-rolled (cold-reduced) | 5 |
| 7304.4900 | - - Other | 5 |
| | -Other, of circular cross-section, of other alloy steel: | |
| 7304.5100 | - - Cold-drawn or cold-rolled (cold-reduced) | 15 |
| 7304.5900 | - - Other | 15 |
| 7304.9000 | -Other | 20 |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| 73.05 | Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel. | |
| | -Line pipe of a kind used for oil or gas pipelines: | |
| 7305.1100 | -- Longitudinally submerged arc welded | 10 |
| 7305.1200 | -- Other, longitudinally welded | 10 |
| 7305.1900 | -- Other | 10 |
| 7305.2000 | -Casing of a kind used in drilling for oil or gas | 10 |
| | -Other, welded: | |
| 7305.3100 | -- Longitudinally welded | 10 |
| 7305.3900 | -- Other | 10 |
| 7305.9000 | -Other | 10 |
| 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 | 15 |
| 7306.1900 | -- Other | 15 |
| | - Casing and tubing of a kind used in drilling for oil or gas : | |
| 7306.2100 | -- Welded, of stainless steel | 15 |
| 7306.2900 | -- Other | 15 |
| | - Other, welded, of circular cross-section, of iron or non-alloy steel: | |
| 7306.3010 | --- Copper coated mild steel tubes upto 8.5 mm dia | 5 |
| 7306.3090 | --- Other | 15 |
| 7306.4000 | - Other, welded, of circular cross-section, of stainless steel | 5 |
| 7306.5000 | - Other, welded, of circular cross-section, of other alloy steel | 15 |
| | - Other, welded, of non-circular cross-section : | |
| 7306.6100 | -- Of square or rectangular cross-section | 15 |
| 7306.6900 | -- Of other non-circular cross-section | 15 |
| 7306.9000 | - Other. | 15 |
| 73.07 | Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. | |
| | -Cast fittings: | |
| | -- Of non-malleable cast iron: | |
| 7307.1110 | --- In conformance to NACE certification as per MR-175 | 5 |
| 7307.1190 | --- Other | 20 |
| | -- Other: | |
| 7307.1910 | --- In conformance to NACE certification as per MR-175 | 5 |
| 7307.1920 | --- Semi finished malleable iron pipe fittings | 10 |
| 7307.1990 | --- Other | 20 |
| | -Other, of stainless steel: | |
| 7307.2100 | -- Flanges | 5 |
| 7307.2200 | -- Threaded elbows, bends and sleeves | 5 |
| 7307.2300 | -- Butt welding fittings | 5 |
| 7307.2900 | -- Other | 5 |
| | -Other: | |
| | -- Flanges: | |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| 7307.9110 | - - - Flanges for air intake pipes for agricultural tractors (upto 80 HP) of sub - heading 8701.9020 . | 35 |
| 7307.9120 | - - - Other for motor cars and vehicles | 35 |
| 7307.9190 | - - - Other | 20 |
| 7307.9200 | - - Threaded elbows, bends and sleeves | 20 |
| 7307.9300 | - - Butt welding fittings | 10 |
| 7307.9900 | - - Other | 20 |
| 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 | 20 |
| 7308.2000 | -Towers and lattice masts | 20 |
| 7308.3000 | -Doors, windows and their frames and thresholds for doors | 20 |
| 7308.4000 | -Equipment for scaffolding, shuttering, propping or pitpropping | 20 |
| | -Other: | |
| 7308.9010 | - - - Pillars, Columns, Plates, Rods, angles and Sections prepared for use in structures. | 20 |
| 7308.9020 | - - - Gangways, girders, hangars, masts, hoists | 20 |
| 7308.9090 | - - - Other | 20 |
| 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, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | 20 |
| 73.10 | Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | |
| 7310.1000 | -Of a capacity of 50 l or more | 20 |
| | -Of a capacity of less than 50 l: | |
| 7310.2100 | - - Cans which are to be closed by soldering or crimping | 20 |
| 7310.2900 | - - Other | 20 |
| 7311.0000 | Containers for compressed or liquefied gas, of iron or steel. | 0 |
| 73.12 | Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated. | |
| | -Stranded wire, ropes and cables: | |
| 7312.1010 | - - - Wire | 20 |
| 7312.1020 | - - - Rope | 20 |
| 7312.1090 | - - - Other | 20 |
| | -Other: | |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| 7312.9010 | - - - Steel cord (2+2x0.28 mm brass plated steel cord, 3x0.2+6x0.35 & 3x0.2+6x0.35) of a kind used in manufacture of tyres | 5 |
| 7312.9090 | - - - Other | 20 |
| 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. | 20 |
| 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 | 5 |
| 7314.1400 | - - Other woven cloth, of stainless steel | 5 |
| | - - Other: | |
| 7314.1910 | - - - Steel cord fabric of kind used in manufacture of tyres | 5 |
| 7314.1920 | - - - Other endless bands for machinery | 5 |
| 7314.1990 | - - - Other | 20 |
| 7314.2000 | -Grill, netting and fencing, welded at the inter-section, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more | 20 |
| | -Other grill, netting and fencing, welded at the inter section: | |
| 7314.3100 | - - Plated or coated with zinc | 20 |
| 7314.3900 | - - Other | 20 |
| | -Other cloth, grill, netting and fencing: | |
| 7314.4100 | - - Plated or coated with zinc | 20 |
| 7314.4200 | - - Coated with plastics | 20 |
| 7314.4900 | - - Other | 20 |
| 7314.5000 | -Expanded metal | 20 |
| 73.15 | Chain and parts thereof, of iron or steel. | |
| | -Articulated link chain and parts thereof: | |
| | - - Roller chain: | |
| 7315.1110 | - - - For vehicles of chapter 87 | 35 |
| 7315.1120 | - - - Chain for bicycles of heading 87.12 | 35 |
| 7315.1190 | - - - Other | 20 |
| 7315.1200 | - - Other chain | 20 |
| | - - Parts: | |
| 7315.1910 | - - - Adjuster for chain for vehicles of heading 87.11 | 35 |
| 7315.1920 | - - - Other for motor cars and vehicles | 35 |
| 7315.1990 | - - - Other | 20 |
| 7315.2000 | -Skid chain | 20 |
| | -Other chain: | |
| 7315.8100 | - - Stud-link | 20 |
| 7315.8200 | - - Other, welded link | 20 |
| 7315.8900 | - - Other | 25 |
| 7315.9000 | -Other parts | 25 |
| 7316.0000 | Anchors, grapnels and parts thereof, of iron or steel. | 20 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 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. | |
| 7317.0010 | - - - Nails | 25 |
| 7317.0020 | - - - Tacks | 25 |
| 7317.0030 | - - - Drawing pins | 25 |
| 7317.0090 | - - - Other | 25 |
| 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 | 25 |
| 7318.1200 | - - Other wood screws | 25 |
| 7318.1300 | - - Screw hooks and screw rings | 25 |
| 7318.1400 | - - Self-tapping screws | 25 |
| | - - Other screws and bolts, whether or not with their nuts or washers: | |
| 7318.1510 | - - - High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7) | 5 |
| 7318.1520 | - - - U Bolts for leaf springs for vehicles of chapter 87 | 35 |
| 7318.1530 | - - - Wheel nuts for vehicles of chapter 87 | 35 |
| 7318.1590 | - - - Other | 20 |
| | - - Nuts: | |
| 7318.1610 | - - - High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7) | 5 |
| 7318.1690 | - - - Other | 20 |
| 7318.1900 | - - Other | 20 |
| | -Non-threaded articles: | |
| | - - Spring washers and other lock washers: | |
| 7318.2110 | - - - High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7) | 5 |
| 7318.2190 | - - - Other | 20 |
| | - - Other washers: | |
| 7318.2210 | - - - Thrust washers for vehicles of chapter 87 | 35 |
| 7318.2290 | - - - Other | 20 |
| 7318.2300 | - - Rivets | 20 |
| 7318.2400 | - - Cotters and cotter-pins | 20 |
| 7318.2900 | - - Other | 25 |
| 73.19 | Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos 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. | |
| 7319.2000 | -Safety pins | 20 |
| 7319.3000 | -Other pins | 20 |
| | -Other: | |
| 7319.9010 | - - - Sewing, darning or embroidery needles | 10 |
| 7319.9090 | - - - Other | 20 |
| 73.20 | Springs and leaves for springs, of iron or steel. | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| | -Leaf-springs and leaves therefor: | |
| 7320.1010 | - - - For motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8704.2190, and 8704.3190 | 35 |
| 7320.1020 | - - - For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390 | 35 |
| 7320.1090 | - - - Other | 35 |
| 7320.2000 | -Helical springs | 25 |
| | -Other: | |
| 7320.9010 | - - - Of a kind solely and principally used in manufacture of video cassettes | 20 |
| 7320.9020 | - - - Control spring for hydraulic lift for agricultural tractors of sub - heading 8701.9020 | 35 |
| 7320.9090 | - - - Other | 25 |
| 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: | |
| | - - For gas fuel or for both gas and other fuels: | |
| 7321.1110 | - - - Cooking ranges | 25 |
| 7321.1190 | - - - Other | 25 |
| 7321.1200 | - - For liquid fuel | 25 |
| 7321.1900 | - - Other, including appliances for solid fuel | 25 |
| | -Other appliances: | |
| 7321.8100 | - - For gas fuel or for both gas and other fuels | 25 |
| 7321.8200 | - - For liquid fuel | 25 |
| 7321.8900 | - - Other, including appliances for solid fuel | 25 |
| 7321.9000 | -Parts | 25 |
| 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 | 25 |
| 7322.1900 | - - Other | 25 |
| | -Other | |
| 7322.9010 | - - - Air heaters and hot air distributors | 25 |
| 7322.9090 | - - - Other | 25 |
| 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 | 25 |
| | -Other: | |
| 7323.9100 | - - Of cast iron, not enamelled | 25 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 7323.9200 | - - Of cast iron, enamelled | 25 |
| 7323.9300 | - - Of stainless steel | 25 |
| 7323.9400 | - - Of iron (iron than cast iron) or steel, enamelled | 25 |
| 7323.9900 | - - Other | 25 |
| 73.24 | Sanitary ware and parts thereof, of iron or steel. | |
| | -Sinks and wash basins, of stainless steel: | |
| 7324.1010 | - - - Sinks | 25 |
| 7324.1020 | - - - Wash basins | 25 |
| | -Baths: | |
| 7324.2100 | - - Of cast iron, whether or not enamelled | 25 |
| 7324.2900 | - - Other | 25 |
| 7324.9000 | -Other, including parts | 25 |
| 73.25 | Other cast articles of iron or steel. | |
| 7325.1000 | -Of non-malleable cast iron | 25 |
| | -Other: | |
| 7325.9100 | - - Grinding balls and similar articles for mills | 25 |
| 7325.9900 | - - Other | 25 |
| 73.26 | Other articles of iron or steel. | |
| | -Forged or stamped, but not further worked: | |
| 7326.1100 | - - Grinding balls and similar articles for mills | 20 |
| | - - Other: | |
| 7326.1910 | - - - Forgings of crank shaft | 10 |
| 7326.1920 | - - - Forgings of surgical & dental instruments | 0 |
| 7326.1930 | - - - Steel forgings exceeding 150kg | 5 |
| 7326.1990 | - - - Other | 20 |
| 7326.2000 | -Articles of iron or steel wire | 25 |
| | -Other: | |
| 7326.9010 | - - - X-ray film hangers | 20 |
| 7326.9020 | - - - Tool box for agricultural tractors of sub - heading 8701.9020 | 35 |
| 7326.9030 | - - - Shoe lasts | 5 |
| 7326.9040 | - - - Steel balls not exceeding 1mm diameter | 5 |
| 7326.9050 | - - - Clips, brackets, stays and other steel fittings for electrical wiring | 20 |
| 7326.9060 | - - - Clamps, hose clips, hangers other than electrical wiring | 20 |
| 7326.9070 | - - - Cosmetics or powder boxes and cases, cigarette cases and tobacco boxes, waste paper baskets | 20 |
| 7326.9090 | - - - Other | 20 |

Chapter 74

Copper and articles thereof

Note.

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

(a) **Refined copper**

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

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

TABLE – Other elements

| Element | Limiting content% by weight |
|-----------------------|-----------------------------|
| Ag Silver | 0.25 |
| As Arsenic | 0.5 |
| Cd Cadmium | 1.3 |
| Cr Chromium | 1.4 |
| Mg Magnesium | 0.8 |
| Pb Lead | 1.5 |
| S Sulphur | 0.7 |
| Sn Tin | 0.8 |
| Te Tellurium | 0.8 |
| Zn Zinc | 1 |
| 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, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.48.

(d) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section

may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

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

(e) **Profiles**

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

(f) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(g) **Plates, sheets, strip and foil**

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

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

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

(h) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness.

Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

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

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

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

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

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

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

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

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

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

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

| PCT CODE | DESCRIPTION | CD% |
|-----------|--|-----|
| (1) | (2) | (3) |
| 7401.0000 | Copper mattes; cement copper (precipitated copper). | 5 |
| 7402.0000 | Unrefined copper; copper anodes for electrolytic refining. | 5 |
| 74.03 | Refined copper and copper alloys, unwrought. | |
| | - Refined copper: | |
| 7403.1100 | - - Cathodes and sections of cathodes | 0 |
| 7403.1200 | - - Wire-bars | 5 |
| 7403.1300 | - - Billets | 5 |
| 7403.1900 | - - Other | 5 |
| | - Copper alloys: | |
| 7403.2100 | - - Copper-zinc base alloys (brass) | 5 |
| 7403.2200 | - - Copper-tin base alloys (bronze) | 5 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 7403.2900 | - - Other copper alloys (other than master alloys of heading 74.05) | 5 |
| 7404.0000 | Copper waste and scrap. | 0 |
| 7405.0000 | Master alloys of copper. | 5 |
| 74.06 | Copper powders and flakes. | |
| 7406.1000 | -Powders of non-lameller structure | 5 |
| 7406.2000 | -Powders of lameller structure; flakes | 5 |
| 74.07 | Copper bars, rods and profiles. | |
| | -Of refined copper: | |
| 7407.1010 | - - - Bars | 10 |
| 7407.1020 | - - - Rods | 5 |
| 7407.1030 | - - - Twisted copper bars | 5 |
| 7407.1040 | - - - Busbars of electrolytic grade of 99.9 % purity | 5 |
| 7407.1090 | - - - Other | 10 |
| | -Of copper alloys: | |
| 7407.2100 | - - Of copper-zinc base alloys (brass) | 10 |
| 7407.2900 | - - Other | 5 |
| 74.08 | Copper wire. | |
| | -Of refined copper: | |
| 7408.1100 | - - Of which the maximum cross-sectional dimension exceeds 6 mm | 10 |
| 7408.1900 | - - Other | 10 |
| | -Of copper alloys: | |
| 7408.2100 | - - Of copper-zinc base alloys (brass) | 15 |
| 7408.2200 | - - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 5 |
| 7408.2900 | - - Other | 10 |
| 74.09 | Copper plates, sheets and strip, of a thickness exceeding 0.15 mm. | |
| | -Of refined copper: | |
| 7409.1100 | - - In coils | 10 |
| 7409.1900 | - - Other | 20 |
| | -Of copper-zinc base alloys (brass): | |
| 7409.2100 | - - In coils | 5 |
| 7409.2900 | - - Other | 15 |
| | -Of copper-tin base alloys (bronze): | |
| 7409.3100 | - - In coils | 10 |
| 7409.3900 | - - Other | 10 |
| 7409.4000 | -Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 10 |
| 7409.9000 | -Of other copper alloys | 10 |
| 74.10 | Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm. | |
| | -Not backed: | |
| 7410.1100 | - - Of refined copper | 5 |
| 7410.1200 | - - Of copper alloys | 5 |
| | -Backed: | |
| 7410.2100 | - - Of refined copper | 5 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 7410.2200 | - - Of copper alloys | 5 |
| 74.11 | Copper tubes and pipes. | |
| | -Of refined copper: | |
| 7411.1010 | - - - Capillary tube of diameter upto 2.25 mm | 5 |
| 7411.1020 | - - - Internally grooved tubes | 5 |
| 7411.1090 | - - - Other | 15 |
| | -Of copper alloys: | |
| 7411.2100 | - - Of copper-zinc base alloys(brass) | 5 |
| 7411.2200 | - - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 5 |
| 7411.2900 | - - Other | 5 |
| 74.12 | Copper tube or pipe fittings (for example, couplings, elbows, sleeves). | |
| 7412.1000 | -Of refined copper | 15 |
| 7412.2000 | -Of copper alloys | 15 |
| 7413.0000 | Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated. | 20 |
| [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 | 20 |
| | -Other articles, not threaded: | |
| 7415.2100 | - - Washers (including spring washers) | 20 |
| 7415.2900 | - - Other | 20 |
| | -Other threaded articles: | |
| 7415.3300 | - - Screws; bolts and nuts | 20 |
| 7415.3900 | - - Other | 20 |
| [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. | |
| | -Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like: | |
| 7418.1100 | - - Pot scourers and scouring or polishing pads, gloves and the like | 20 |
| 7418.1900 | - - Other | 20 |
| 7418.2000 | -Sanitary ware and parts thereof | 20 |
| 74.19 | Other articles of copper. | |
| 7419.1000 | -Chain and parts thereof | 20 |
| | -Other: | |

| PCT CODE | DESCRIPTION | CD% |
|-----------|--|-----|
| (1) | (2) | (3) |
| 7419.9100 | - - Cast, moulded, stamped or forged, but not further worked | 5 |
| | - - Other: | |
| 7419.9910 | - - - Copper springs | 15 |
| 7419.9990 | - - - Other | 20 |

Chapter 75

Nickel and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of

such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 75.02), 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.

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 75.01 | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy. | |
| 7501.1000 | -Nickel mattes | 5 |
| 7501.2000 | -Nickel oxide sinters and other intermediate products of nickel metallurgy | 5 |
| 75.02 | Unwrought nickel. | |
| 7502.1000 | -Nickel, not alloyed | 5 |
| 7502.2000 | -Nickel alloys | 5 |
| 7503.0000 | Nickel waste and scrap. | 5 |
| 7504.0000 | Nickel powders and flakes. | 5 |
| 75.05 | Nickel bars, rods, profiles and wire. | |
| | -Bars, rods and profiles: | |
| 7505.1100 | - - Of nickel, not alloyed | 5 |
| 7505.1200 | - - Of nickel alloys | 5 |
| | -Wire: | |
| 7505.2100 | - - Of nickel, not alloyed | 5 |
| 7505.2200 | - - Of nickel alloys | 5 |
| 75.06 | Nickel plates, sheets, strip and foil. | |
| 7506.1000 | -Of nickel, not alloyed | 5 |
| 7506.2000 | -Of nickel alloys | 5 |
| 75.07 | Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | |
| | -Tubes and pipes: | |
| 7507.1100 | - - Of nickel, not alloyed | 15 |
| 7507.1200 | - - Of nickel alloys | 15 |
| 7507.2000 | -Tube or pipe fittings | 15 |
| 75.08 | Other articles of nickel. | |
| 7508.1000 | -Cloth, grill and netting, of nickel wire | 15 |
| | -Other: | |
| 7508.9010 | - - - Nickel rotary printing screen | 15 |
| 7508.9090 | - - - Other | 15 |

Chapter 76

Aluminium and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 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) Other elements ⁽¹⁾ , each | 1 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.

| PCT CODE | DESCRIPTION | CD% |
|--------------|-----------------------------|-----|
| (1) | (2) | (3) |
| 76.01 | Unwrought aluminium. | |
| 7601.1000 | -Aluminium, not alloyed | 0 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 7601.2000 | -Aluminium alloys | 0 |
| 76.02 | Aluminium waste or scrap. | |
| 7602.0010 | - - - Of auto parts | 30 |
| 7602.0090 | - - - Other | 0 |
| 76.03 | Aluminium powders and flakes. | |
| 7603.1000 | -Powders of non-lameller structure | 5 |
| 7603.2000 | -Powders of lamellar structure; flakes | 5 |
| 76.04 | Aluminium bars, rods and profiles. | |
| | -Of aluminium, not alloyed: | |
| 7604.1010 | - - - Bars and rods | 10 |
| 7604.1090 | - - - Profiles | 20 |
| | -Of aluminium alloys: | |
| 7604.2100 | - - Hollow profiles | 20 |
| | - - Other: | |
| 7604.2910 | - - - Bars and rods | 10 |
| 7604.2920 | - - - With cladding for noclock brazing | 5 |
| 7604.2990 | - - - Profiles | 20 |
| 76.05 | Aluminium wire. | |
| | -Of aluminium, not alloyed: | |
| 7605.1100 | - - Of which the maximum cross- sectional dimension exceeds 7 mm | 10 |
| 7605.1900 | - - Other | 20 |
| | -Of aluminium alloys: | |
| 7605.2100 | - - Of which the maximum cross- sectional dimension exceeds 7 mm | 10 |
| 7605.2900 | - - Other | 20 |
| 76.06 | Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm. | |
| | -Rectangular (including square): | |
| 7606.1100 | - - Of aluminium, not alloyed | 10 |
| 7606.1200 | - - Of aluminium alloys | 10 |
| | -Other: | |
| | - - Of aluminium, not alloyed: | |
| 7606.9110 | - - - Aluminum sheet, anodized/polyurethane coated | 5 |
| 7606.9190 | - - - Other | 20 |
| | - - Of aluminium alloys: | |
| 7606.9210 | - - - Aluminium sheet, anodized/polyurethane coated | 5 |
| 7606.9290 | - - - Other | 20 |
| 76.07 | Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm. | |
| | -Not backed: | |
| 7607.1100 | - - Rolled but not further worked | 20 |
| | - - Other: | |
| 7607.1910 | - - - Adhesive tape | 5 |
| 7607.1920 | - - - Printed aluminium foil | 10 |
| 7607.1990 | - - - Other: | 20 |
| 7607.2000 | -Backed | 20 |
| 76.08 | Aluminium tubes and pipes. | |

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|------------|
| (1) | (2) | (3) |
| 7608.1000 | -Of aluminium, not alloyed | 10 |
| 7608.2000 | -Of aluminium alloys | 10 |
| 7609.0000 | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves). | 20 |
| 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. | |
| 7610.1000 | -Doors, windows and their frames and thresholds for doors | 20 |
| 7610.9000 | -Other | 20 |
| 7611.0000 | Aluminium reservoirs tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | 20 |
| 76.12 | Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | |
| 7612.1000 | -Collapsible tubular containers | 20 |
| | -Other: | |
| 7612.9010 | - - - Round cans in diameter exceeding 45 mm | 10 |
| 7612.9020 | - - - Oval cans of all sizes | 10 |
| 7612.9030 | - - - Of a capacity upto 400 ml and bearing brand name and/or logo | 10 |
| 7612.9090 | - - - Other | 20 |
| 76.13 | Aluminium containers for compressed or liquefied gas. | |
| 7613.0010 | ---Aerosol cans with valves and covers | 10 |
| 7613.0090 | ---Other | 20 |
| 76.14 | Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated. | |
| 7614.1000 | -With steel core | 20 |
| 7614.9000 | -Other | 20 |
| 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. | |
| | -Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like: | |
| 7615.1100 | - - Pot scourers and scouring or polishing pads, gloves and the like | 20 |
| 7615.1900 | - - Other | 20 |
| 7615.2000 | -Sanitary ware and parts thereof | 20 |

| PCT CODE | DESCRIPTION | CD% |
|--------------|--|-----|
| (1) | (2) | (3) |
| 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 | 20 |
| | -Other: | |
| 7616.9100 | -- Cloth, grill, netting and fencing, of aluminium wire | 20 |
| | -- Other: | |
| 7616.9910 | --- Castings and forgings | 10 |
| 7616.9920 | --- Aluminium slugs | 20 |
| 7616.9930 | --- Pencil ferrules | 10 |
| 7616.9990 | --- Other | 20 |

Chapter 77

(Reserved for possible future use in the Harmonized System)

Chapter 78

Lead and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 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 Note.

- 1.- In this Chapter the expression "refined lead" means:
Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

| Element | Limiting content by weight. | % |
|---------|--------------------------------|---|
| | | |

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

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|-----|
| (1) | (2) | (3) |
| 78.01 | Unwrought lead. | |
| 7801.1000 | -Refined lead | 5 |
| | -Other: | |
| 7801.9100 | - - Containing by weight antimony as the principal other element | 5 |
| 7801.9900 | - - Other | 5 |
| 7802.0000 | Lead waste and scrap. | 0 |
| [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 | 15 |
| 7804.1900 | - - Other | 15 |
| 7804.2000 | -Powders and flakes | 15 |
| [78.05] | | |
| 78.06 | Other articles of lead. | |
| 7806.0010 | - - - Wire | 10 |
| 7806.0020 | - - - Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | 20 |
| 7806.0090 | - - - Other | 20 |

Chapter 79

Zinc and articles thereof

Note.

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

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (include in squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other

two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

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

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

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

Heading 79.05 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners

rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note

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

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

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|-----|
| (1) | (2) | (3) |
| 79.01 | Unwrought zinc. | |
| | -Zinc, not alloyed: | |
| 7901.1100 | - - Containing by weight 99.99 % or more of zinc | 5 |
| 7901.1200 | - - Containing by weight less than 99.99 % of zinc | 5 |
| 7901.2000 | -Zinc alloys | 5 |
| 7902.0000 | Zinc waste and scrap. | 5 |
| 79.03 | Zinc dust, powders and flakes. | |
| 7903.1000 | -Zinc dust | 5 |
| 7903.9000 | -Other | 10 |
| 79.04 | Zinc bars, rods, profiles and wire. | |
| 7904.0010 | - - - Wire | 10 |
| 7904.0090 | - - - Other | 10 |
| 7905.0000 | Zinc plates, sheets, strip and foil. | 10 |
| [79.06] | | |
| 79.07 | Other articles of zinc. | |
| 7907.0010 | - - - Zinc slugs for dry battery cell containers | 5 |
| 7907.0020 | - - - Anodes | 5 |
| 7907.0090 | - - - Other | 15 |

Chapter 80

Tin and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness.

Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note

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

(a) **Tin, not alloyed**

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

TABLE - 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.

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|-----|
| (1) | (2) | (3) |
| 80.01 | Unwrought tin. | |
| 8001.1000 | -Tin, not alloyed | 5 |
| 8001.2000 | -Tin alloys | 5 |
| 8002.0000 | Tin waste and scrap. | 5 |
| 8003.0000 | Tin bars, rods, profiles and wire | 5 |
| [80.04] | | |
| [80.05] | | |
| [80.06] | | |
| 80.07 | Other articles of tin. | |
| 8007.0010 | - - - Tin plates, sheets and strip, of a thickness exceeding 0.2 mm. | 10 |
| 8007.0020 | - - - Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes. | 10 |
| 8007.0030 | - - - Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | 15 |
| 8007.0090 | - - - Other | 20 |

Chapter 81

Other base metals; cermets; articles thereof

Subheading note.

- 1.- Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" applies, *mutatis mutandis*, to this Chapter.

| PCT CODE (1) | DESCRIPTION (2) | CD% (3) |
|-----------------|--|------------|
| 81.01 | Tungsten (wolfram) and articles thereof, including waste and scrap. | |
| 8101.1000 | -Powders | 5 |
| | -Other: | |
| 8101.9400 | - - Unwrought tungsten, including bars and rods obtained simply by sintering | 5 |
| 8101.9600 | - - Wire | 5 |
| 8101.9700 | - - Waste and scrap | 5 |
| | - - Other: | |
| 8101.9910 | - - - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil | 5 |
| 8101.9990 | - - - Other | 5 |
| 81.02 | Molybdenum and articles thereof, including waste and scrap. | |
| 8102.1000 | -Powders | 5 |
| | -Other: | |
| 8102.9400 | - - Unwrought molybdenum, including bars and rods obtained simply by sintering | 5 |
| 8102.9500 | - - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil | 5 |
| 8102.9600 | - - Wire | 5 |
| 8102.9700 | - - Waste and scrap | 5 |
| 8102.9900 | - - Other | 5 |
| 81.03 | Tantalum and articles thereof, including waste and scrap. | |
| 8103.2000 | -Unwrought tantalum, including bars and rods obtained simply by sintering; powders | 5 |
| 8103.3000 | -Waste and scrap | 5 |
| 8103.9000 | -Other | 5 |
| 81.04 | Magnesium and articles thereof, including waste and scrap. | |
| | -Unwrought magnesium: | |
| 8104.1100 | - - Containing at least 99.8 % by weight of magnesium | 5 |
| 8104.1900 | - - Other | 5 |
| 8104.2000 | -Waste and scrap | 5 |
| 8104.3000 | -Raspings, turnings and granules, graded according to size; powders | 5 |
| 8104.9000 | -Other | 5 |
| 81.05 | Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap. | |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 8105.2000 | -Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders | 5 |
| 8105.3000 | -Waste and scrap | 5 |
| 8105.9000 | -Other | 5 |
| 8106.0000 | Bismuth and articles thereof, including waste and scrap. | 5 |
| 81.07 | Cadmium and articles thereof, including waste and scrap. | |
| 8107.2000 | -Unwrought cadmium; powders | 5 |
| 8107.3000 | -Waste and scrap | 5 |
| 8107.9000 | -Other | 5 |
| 81.08 | Titanium and articles thereof, including waste and scrap. | |
| 8108.2000 | -Unwrought titanium; powders | 5 |
| 8108.3000 | -Waste and scrap | 5 |
| 8108.9000 | -Other | 5 |
| 81.09 | Zirconium and articles thereof, including waste and scrap. | |
| 8109.2000 | -Unwrought zirconium; powders | 5 |
| 8109.3000 | -Waste and scrap | 5 |
| 8109.9000 | -Other | 5 |
| 81.10 | Antimony and articles thereof, including waste and scrap. | |
| 8110.1000 | -Unwrought antimony; powders | 5 |
| 8110.2000 | -Waste and scrap | 5 |
| 8110.9000 | -Other | 5 |
| 8111.0000 | Manganese and articles thereof, including waste and scrap. | 5 |
| 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 | 5 |
| 8112.1300 | - - Waste and scrap | 5 |
| 8112.1900 | - - Other | 5 |
| | -Chromium: | |
| 8112.2100 | - - Unwrought; powders | 5 |
| 8112.2200 | - - Waste and scrap | 5 |
| 8112.2900 | - - Other | 5 |
| | -Thallium: | |
| 8112.5100 | - - Unwrought; powders | 5 |
| 8112.5200 | - - Waste and scrap | 5 |
| 8112.5900 | - - Other | 5 |
| | -Other: | |
| 8112.9200 | - - Unwrought; waste and scrap; powders | 5 |
| 8112.9900 | - - Other | 5 |
| 8113.0000 | Cermets and articles thereof, including waste and scrap. | 5 |

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.

| PCT CODE | DESCRIPTION | CD% |
|--------------|---|-----|
| (1) | (2) | (3) |
| 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 | 15 |
| 8201.2000 | -Forks | 15 |
| 8201.3000 | -Mattocks, picks, hoes and rakes | 15 |
| 8201.4000 | -Axes, bill hooks and similar hewing tools | 15 |
| 8201.5000 | -Secateurs and similar one-handed pruners and shears (including poultry shears) | 15 |
| 8201.6000 | -Hedge shears, two-handed pruning shears and similar two-handed shears | 15 |
| 8201.9000 | -Other hand tools of a kind used in agriculture, horticulture or forestry | 15 |
| 82.02 | Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades). | |
| 8202.1000 | -Hand saws | 10 |
| 8202.2000 | -Band saw blades | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| | -Circular saw blades (including slitting or slotting saw blades): | |
| 8202.3100 | - - With working part of steel | 5 |
| 8202.3900 | - - Other, including parts | 5 |
| 8202.4000 | -Chain saw blades | 10 |
| | -Other saw blades: | |
| 8202.9100 | - - Straight saw blades, for working metal | 10 |
| | - - Other: | |
| 8202.9910 | - - - Ginsaw blades | 10 |
| 8202.9990 | - - - Other | 10 |
| 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 | 10 |
| 8203.2000 | -Pliers (including cutting pliers), pincers, tweezers and similar tools | 10 |
| 8203.3000 | -Metal cutting shears and similar tools | 10 |
| 8203.4000 | -Pipe-cutters, bolt croppers, perforating punches and similar tools | 10 |
| 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 | 5 |
| 8204.1200 | - - Adjustable | 5 |
| 8204.2000 | -Interchangeable spanner sockets, with or without handles | 5 |
| 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; anvils; portable forges; hand- or pedal- operated grinding wheels with frameworks. | |
| 8205.1000 | -Drilling, threading or tapping tools | 5 |
| 8205.2000 | -Hammers and sledge hammers | 10 |
| 8205.3000 | -Planes, chisels, guages and similar cutting tools for working wood | 10 |
| 8205.4000 | -Screwdrivers | 10 |
| | -Other hand tools (including glaziers' diamonds): | |
| 8205.5100 | - - Household tools | 10 |
| 8205.5900 | - - Other | 10 |
| 8205.6000 | -Blow lamps | 10 |
| 8205.7000 | -Vices, clamps and the like | 10 |
| 8205.8000 | -Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks | 10 |
| 8205.9000 | -Sets of articles of two or more of the foregoing subheadings | 10 |
| 82.06 | Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale. | |
| 8206.0010 | - - - For motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8703.3225 8704.2190 and 8704.3190 | 35 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|------------|
| (1) | (2) | (3) |
| 8206.0020 | - - - For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390 | 35 |
| 8206.0030 | - - - Other for motor cars and vehicles | 35 |
| 8206.0090 | - - - Other | 10 |
| 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 | 5 |
| 8207.1900 | - - Other, including parts | 5 |
| 8207.2000 | -Dies for drawing or extruding metal | 5 |
| 8207.3000 | -Tools for pressing, stamping or punching | 5 |
| 8207.4000 | -Tools for trapping or threading | 5 |
| | -Tools for drilling, other than for rock drilling: | |
| 8207.5010 | - - - Drills other than parallel or straight shank twist drills | 5 |
| 8207.5090 | - - - Other | 5 |
| 8207.6000 | -Tools for boring or broaching | 5 |
| 8207.7000 | -Tools for milling | 5 |
| 8207.8000 | -Tools for turning | 5 |
| 8207.9000 | -Other interchangeable tools | 5 |
| 82.08 | Knives and cutting blades, for machines or for mechanical appliances. | |
| 8208.1000 | -For metal working | 5 |
| 8208.2000 | -For wood working | 5 |
| 8208.3000 | -For kitchen appliances or for machines used by the food industry | 10 |
| 8208.4000 | -For agricultural, horticultural or forestry machines | 5 |
| | -Other: | |
| 8208.9010 | - - - Knives and cutting blades for paper and paper board | 5 |
| 8208.9020 | - - - Die steel | 20 |
| 8208.9090 | - - - Other | 20 |
| 8209.0000 | Plates, sticks, tips and the like for tools, unmounted, of cermets. | 5 |
| 8210.0000 | Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink. | 10 |
| 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 |
| | -Other: | |
| 8211.9100 | - - Table knives having fixed blades | 25 |
| 8211.9200 | - - Other knives having fixed blades | 25 |
| 8211.9300 | - - Knives having other than fixed blades | 25 |
| 8211.9400 | - - Blades | 25 |
| 8211.9500 | - - Handles of base metal | 25 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 82.12 | Razors and razor blades (including razor blade blanks in strips). | |
| 8212.1000 | -Razors | 25 |
| 8212.2000 | -Safety razor blades, including razor blade blanks in strips | 25 |
| 8212.9000 | -Other parts | 25 |
| 8213.0000 | Scissors, tailors' shears and similar shears, and blades therefor. | 25 |
| 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 | 20 |
| 8214.2000 | -Manicure or pedicure sets and instruments (including nail files) | 20 |
| 8214.9000 | -Other | 20 |
| 82.15 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butcher-knives, sugar tongs and similar kitchen or tableware. | |
| 8215.1000 | -Sets of assorted articles containing at least one article plated with precious metal | 25 |
| 8215.2000 | -Other sets of assorted articles | 25 |
| | -Other: | |
| 8215.9100 | - - Plated with precious metal | 25 |
| | - - Other: | |
| 8215.9910 | - - - Spoons | 25 |
| 8215.9920 | - - - Forks | 25 |
| 8215.9990 | - - - Other | 25 |

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 30mm.

| PCT CODE | DESCRIPTION | CD% |
|--------------|---|-----|
| (1) | (2) | (3) |
| 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 | 5 |
| | -Locks of a kind used for motor vehicles: | |
| 8301.2010 | - - - Door locks for vehicles of sub - heading 8704.3190; Locks, meant for vehicles of heading 87.11 | 35 |
| 8301.2090 | - - - Other | 35 |
| 8301.3000 | -Locks of a kind used for furniture | 25 |
| 8301.4000 | -Other locks | 25 |
| 8301.5000 | -Clasps and frames with clasps, incorporating locks | 20 |
| 8301.6000 | -Parts | 25 |
| 8301.7000 | -Keys presented separately | 25 |
| 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. | |
| | -Hinges: | |
| 8302.1010 | - - - (1) Of a kind used in vehicles for doors, luggage compartment lid, seats and bonnet for motor cars of heading 8703 and vehicles of sub-headings 8703.2113 (except die casting type, sliding door hinges and quarter window hinges) | 35 |
| | (2) Of a kind used in vehicles for doors and seats for vehicles of sub-headings 8703.2193, 8703.3223. | |
| | (3)Of a kind used in vehicles for rear deck for vehicles of sub- heading 8704.2190 . | |
| | (4)Of a kind used for doors and rear deck for vehicles of sub - heading 8704.3190 | |
| 8302.1020 | - - - Of a kind used in doors of vehicles of heading 8704.2299 | 35 |
| 8302.1030 | - - - Other for motor cars and vehicles | 35 |
| 8302.1090 | - - - Other | 25 |
| 8302.2000 | -Castors | 10 |
| | -Other mountings, fittings and similar articles suitable for motor vehicles: | |
| | - - - Latch assembly for hood/doors (manual type): | |
| 8302.3011 | - - - - Of a kind used in vehicles for doors, luggage compartment lid and bonnet, for motor cars of heading 8703 (not exceeding 1200cc) and vehicles of sub-heading 8703.2113(except back door latches), 8704.2190 and 8704.3190 | 35 |
| 8302.3019 | - - - -Other | 35 |
| | - - - Grip bars/ assistants, grab rails and parts thereof: | |
| 8302.3021 | - - - - For motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193 (except foamed type), 8703.3223, 8704.2190 and 8704.3190 | 35 |
| 8302.3029 | - - - - Other | 35 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| | - - - Strikers for latches: | |
| 8302.3031 | - - - -For motor cars of heading 8703 and vehicles of sub-heading 8703.3223 and 8704.2190 | 35 |
| 8302.3039 | - - - -Other | 35 |
| | - - - Window opening mechanism, rack and pinion type: | |
| 8302.3041 | - - - - For motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8704.2190, and 8704.3190 | 35 |
| 8302.3042 | - - - - For vehicles of sub-heading 8704.2219 | 35 |
| 8302.3049 | - - - - Other | 35 |
| 8302.3050 | - - - Tail board fittings for vehicles of heading 87.11 | 35 |
| 8302.3090 | - - - Other | 35 |
| | -Other mountings, fittings and similar articles: | |
| 8302.4100 | - - Suitable for buildings | 25 |
| 8302.4200 | - - Other, suitable for furniture | 25 |
| 8302.4900 | - - Other | 25 |
| 8302.5000 | -Hat-racks, hat-pegs, brackets and similar fixtures | 25 |
| 8302.6000 | -Automatic door closers | 25 |
| 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. | 25 |
| 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. | 25 |
| 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 | 25 |
| 8305.2000 | -Staples in strips | 25 |
| 8305.9000 | -Other, including parts | 25 |
| 83.06 | Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal. | |
| 8306.1000 | -Bells, gongs and the like | 25 |
| | -Statuettes and other ornaments: | |
| 8306.2100 | - - Plated with precious metal | 25 |
| 8306.2900 | - - Other | 25 |
| 8306.3000 | -Photograph, picture or similar frames; mirrors | 25 |
| 83.07 | Flexible tubing of base metal, with or without fittings. | |
| 8307.1000 | -Of iron or steel | 25 |
| 8307.9000 | -Of other base metal | 25 |
| 83.08 | Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal. | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| | -Hooks, eyes and eyelets: | |
| 8308.1010 | - - - Hooks | 10 |
| 8308.1020 | - - - Eyes and eyelets | 5 |
| 8308.2000 | -Tubular or bifurcated rivets | 20 |
| | -Other, including parts: | |
| 8308.9010 | - - - Clasps | 20 |
| 8308.9020 | - - - Buckle | 20 |
| 8308.9030 | - - - Frames of hand bags and purses | 20 |
| 8308.9090 | - - - Other | 20 |
| 83.09 | Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. | |
| 8309.1000 | -Crown corks | 25 |
| 8309.9000 | -Other | 25 |
| 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. | |
| 8310.0010 | - - - Number plate assembly and parts thereof for agricultural tractors of sub-heading 8701.9020 | 35 |
| 8310.0020 | - - - Number plates assembly and parts thereof for vehicles of heading 87.11 | 35 |
| 8310.0030 | - - - Number plates assembly and parts thereof for other motor cars and vehicles | 35 |
| 8310.0090 | - - - Other | 25 |
| 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 | 25 |
| 8311.2000 | -Cored wire of base metal, for electric arc-welding | 15 |
| 8311.3000 | -Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame | 10 |
| 8311.9000 | -Other | 10 |

Section XVI

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

Notes.

- 1.- This Section does not cover:
- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
 - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
 - (e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (h) Drill pipe (heading 73.04);
 - (ij) Endless belts of metal wire or strip (Section XV);
 - (k) Articles of Chapter 82 or 83;
 - (l) Articles of Section XVII;
 - (m) Articles of Chapter 90;
 - (n) Clocks, watches or other articles of Chapter 91;
 - (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 or 45 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).
- 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 headings 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 headings 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; or
 - (g) 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 or plant, 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:

Ink-jet printing machines (heading 84.43).

- 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 8 (a) and 8 (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.
- (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; and
 - (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 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (B) 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).
- 2.- 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.

| PCT CODE | DESCRIPTION | CD% |
|--------------|---|-----|
| (1) | (2) | (3) |
| 84.01 | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation. | |
| 8401.1000 | -Nuclear reactors | 5 |
| 8401.2000 | -Machinery and apparatus for isotopic separation, and parts thereof | 5 |
| 8401.3000 | -Fuel elements (cartridges) non-irradiated | 5 |
| 8401.4000 | -Parts of nuclear reactors | 5 |

| PCT CODE | DESCRIPTION | CD% |
|--------------|---|-----|
| (1) | (2) | (3) |
| 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: | |
| | - - Watertube boilers with a steam production exceeding 45 t per hour: | |
| 8402.1110 | - - - With a steam production exceeding 45 t but not more than 350 t per hour and 80 kg per cm ² pressure | 20 |
| 8402.1120 | - - - Waste heat boilers (WHB's) | 20 |
| 8402.1130 | - - - Heat recovery steam generators (HRSG's) | 20 |
| 8402.1190 | - - - Other | 5 |
| 8402.1200 | - - Watertube boilers with a steam production not exceeding 45 t per hour | 20 |
| | - - Other vapour generating boilers, including hybrid boilers: | |
| 8402.1910 | - - - Firetube boilers | 20 |
| 8402.1920 | - - - Waste heat boilers (WHB's) | 20 |
| 8402.1930 | - - - Heat recovery steam generators (HRSG's) | 20 |
| 8402.1990 | - - - Other | 10 |
| 8402.2000 | -Super-heated water boilers | 20 |
| | -Parts: | |
| 8402.9010 | - - - For machines of heading 8402.1190 | 5 |
| 8402.9020 | - - - For machines of heading 8402.1990 | 10 |
| 8402.9090 | - - - Other | 20 |
| 84.03 | Central heating boilers other than those of heading 84.02. | |
| 8403.1000 | -Boilers | 20 |
| 8403.9000 | -Parts | 10 |
| 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 plants for use with boilers of heading 84.02 or 84.03 | 10 |
| 8404.2000 | -Condensers for steam or other vapour power units | 20 |
| | -Parts: | |
| 8404.9010 | - - - For machines of heading 8404.1000 | 5 |
| 8404.9090 | - - - Other | 15 |
| 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 | 5 |
| 8405.9000 | -Parts | 5 |
| 84.06 | Steam turbines and other vapour turbines. | |
| 8406.1000 | -Turbines for marine propulsion | 5 |
| | -Other turbines: | |
| 8406.8100 | - - Of an output exceeding 40 MW | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 8406.8200 | -- Of an output not exceeding 40 MW | 5 |
| 8406.9000 | -Parts | 5 |
| 84.07 | Spark-ignition reciprocating or rotary internal combustion piston engines. | |
| 8407.1000 | -Aircraft engines | 5 |
| | -Marine propulsion engines: | |
| 8407.2100 | -- Outboard motors | 5 |
| 8407.2900 | -- Other | 5 |
| | -Reciprocating piston engines of a kind used for the propulsion of vehicles of chapter 87: | |
| | -- Of a cylinder capacity not exceeding 50 cc: | |
| 8407.3110 | --- For vehicles of heading 87.11 | 35 |
| 8407.3190 | --- Other | 35 |
| | - - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc: | |
| 8407.3210 | --- For vehicles of heading 87.11 | 35 |
| 8407.3290 | --- Other | 35 |
| | - - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc: | |
| 8407.3310 | - - - For vehicles of sub-headings 8703.2113 and, 8704.3190 | 35 |
| 8407.3390 | --- Other | 35 |
| 8407.3400 | -- Of a cylinder capacity exceeding 1,000 cc | 35 |
| | -Other engines: | |
| 8407.9010 | --- Gas engines | 5 |
| 8407.9020 | - - - Of a kind used for the propulsion of vehicles of chapter 87 | 35 |
| 8407.9090 | --- Other | 20 |
| 84.08 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines). | |
| 8408.1000 | -Marine propulsion engines | 5 |
| | -Engines of a kind used for the propulsion of vehicles of chapter 87: | |
| 8408.2010 | --- For agricultural tractors of sub - heading 8701.9020 | 35 |
| 8408.2090 | --- Other | 35 |
| 8408.9000 | -Other engines | 20 |
| 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 |
| | -Other: | |
| | - - suitable for use solely or principally with spark-ignition internal combustion piston engines: | |
| 8409.9110 | --- Rings and pistons for vehicles of Chapter 87 | 35 |
| | --- Cylinders for vehicles of Chapter 87: | |
| 8409.9121 | ---- For engines as well as of vehicles of heading 87.11 | 35 |
| 8409.9129 | ---- Other | 35 |
| | --- Cyclinder blocks for vehicles of Chapter 87: | |
| 8409.9131 | ---- For engines as well as of vehicles of heading 87.11 | 35 |
| 8409.9139 | ---- Other | 35 |
| 8409.9140 | --- Cyclinder heads for vehicles of Chapter 87 | 35 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| | - - - Cylinder liners for vehicles of Chapter 87: | |
| 8409.9151 | - - - - For engines as well as of vehicles of heading 87.11 | 35 |
| 8409.9159 | - - - - Other | 35 |
| 8409.9160 | - - - Inlet or exhaust valves for vehicles of Chapter 87 | 35 |
| | - - - Other parts of engines for vehicles of Chapter 87: | |
| 8409.9171 | - - - - Crank case and crank case covers for engines as well as of vehicles of heading 87.11 | 35 |
| 8409.9172 | - - - - Cylinder head covers for engines as well as of vehicles of heading 87.11 | 35 |
| 8409.9173 | - - - - Intake manifold for automotive engines as well as of motor cars of heading 8703 (not exceeding 800cc) and vehicles of sub-headings 8703.2113 and 8704.3190 | 35 |
| 8409.9174 | - - - - Cover cylinder head for automotive engines as well as of motor cars of heading 8703 (not exceeding 800cc) and vehicles of sub-heading 8703.2113 and 8704.3190 | 35 |
| 8409.9175 | - - - - Oil pan, for automotive engines as well as for motor cars of heading 87.03(not exceeding 1200cc) and vehicles of sub-heading 8703.2113 and 8704.3190 | 35 |
| 8409.9176 | - - - - Timing belt cover (Steel Sheet / Plastic) for automotive engines as well as of motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193 and 8704.3190 | 35 |
| 8409.9177 | - - - - Exhaust manifold (Iron Casting Type) for automotive engines as well as of motor cars of heading 8703 and vehicles of sub-heading 8703.2113 and 8704.3190 | 35 |
| 8409.9178 | - - - - (1)Oil strainer for automotive engines as well as of motor cars of heading 8703 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2193 and 8704.3190; | 35 |
| | (2)Cover exhaust manifold for engines as well as of motor cars of heading 8703 (not exceeding 800cc) and vehicles of sub-headings 8703.2113, 8703.2193 and 8704.3190; | |
| | (3)Pipe Water outlet / inlet for engines as well as of motor cars of heading 8703 (not exceeding 1200cc) | |
| 8409.9179 | - - - - Other | 35 |
| 8409.9180 | - - - Parts for marine engines | 5 |
| | - - - Other: | |
| 8409.9191 | - - - -CNG kits for vehicles of Chapter 87 | 35 |
| 8409.9192 | - - - -Parts for gas engine of heading 8407.9010 | 5 |
| 8409.9199 | - - - -Other | 35 |
| | - - Other: | |
| 8409.9910 | - - - Rings and Pistons for vehicles of Chapter 87 | 35 |
| 8409.9920 | - - - Cylinders for vehicles of Chapter 87 | 35 |
| 8409.9930 | - - - Cyclinder blocks for vehicles of Chapter 87 | 35 |
| 8409.9940 | - - - Cyclinder heads for vehicles of Chapter 87 | 35 |
| 8409.9950 | - - - Cylinder liners for vehicles of Chapter 87 | 35 |
| | - - - Inlet or exhaust valves for vehicles of Chapter 87: | |
| 8409.9961 | - - - - For agricultural tractors of sub - heading 8701.9020 | 35 |
| 8409.9969 | - - - - Other | 35 |
| | - - - Other parts of engines for vehicles of Chapter 87: | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 8409.9971 | - - - - Exhaust manifold, inlet manifold, blanking plate / cover, scoop / lube oil reservoir, oil pan / sump with base, bracket rocker shaft, with or without support, tappet cover, timing case, Hub for idler gear and timing cover for agricultural tractors of sub - heading 8701.9020 (excluding 4x4 tractors) | 35 |
| 8409.9972 | - - - - Connecting rod cap, tappets / push rods and rocker arm for agricultural tractors (upto 80 HP) of sub - heading 8701.9020. | 35 |
| 8409.9973 | - - - -(1) Piston assembly and parts thereof and connecting rod for agricultural tractors (upto 55HP)of sub - heading 8701.9020. | 35 |
| | (2) Rear end housing for agricultural tractors (upto 55HP) of sub - heading 8701.9020. | |
| 8409.9979 | - - - - Other | 35 |
| 8409.9980 | - - - Parts for marine engines | 5 |
| | - - - Other: | |
| 8409.9991 | - - - -CNG kits for vehicles of Chapter 87 | 35 |
| 8409.9999 | - - - -Other | 10 |
| 84.10 | Hydraulic turbines, water wheels, and regulators therefor. | |
| | -Hydraulic turbines and water wheels: | |
| 8410.1100 | - - Of a power not exceeding 1,000 kW | 10 |
| 8410.1200 | - - Of a power exceeding 1,000 kW but not exceeding 10,000 kW | 5 |
| 8410.1300 | - - Of a power exceeding 10,000 kW | 5 |
| | -Parts, including regulators: | |
| 8410.9010 | - - - For machines of heading 8410.1100 | 10 |
| 8410.9090 | - - - Other | 5 |
| 84.11 | Turbo-jets, turbo-propellers and other gas turbines. | |
| | -Turbo-jets: | |
| 8411.1100 | - - Of a thrust not exceeding 25 kN | 5 |
| 8411.1200 | - - Of a thrust exceeding 25 kN | 5 |
| | -Turbo-propellers: | |
| 8411.2100 | - - Of a power not exceeding 1,100 kW | 5 |
| 8411.2200 | - - Of a power exceeding 1,100 kW | 5 |
| | -Other gas turbines: | |
| 8411.8100 | - - Of a power not exceeding 5,000 kW | 5 |
| 8411.8200 | - - Of a power exceeding 5,000 kW | 5 |
| | -Parts: | |
| 8411.9100 | - - Of turbo-jets or turbo-propellers | 5 |
| 8411.9900 | - - Other | 5 |
| 84.12 | Other engines and motors. | |
| 8412.1000 | -Reaction engines other than turbo-jets | 5 |
| | -Hydraulic power engines and motors: | |
| 8412.2100 | - - Linear acting (cylinders) | 5 |
| 8412.2900 | - - Other | 5 |
| | -Pneumatic power engines and motors: | |
| 8412.3100 | - - Linear acting (cylinders) | 5 |
| 8412.3900 | - - Other | 5 |
| | -Other: | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 8412.8010 | --- Wind engines (wind mills) | 5 |
| 8412.8090 | --- Other | 10 |
| | -Parts: | |
| 8412.9010 | --- For machines of heading 8412.3900 and 8412.8010 | 5 |
| 8412.9020 | - - - For machines of heading 8412.1000, 8412.2100, 8412.2900 & 8412.3100 | 5 |
| 8412.9030 | --- Of wind wheels | 5 |
| 8412.9040 | --- Of wind engines | 5 |
| 8412.9050 | --- Of hot air engines | 5 |
| 8412.9060 | --- Of compressed air engines | 5 |
| 8412.9090 | --- Other | 10 |
| 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 | 10 |
| | - - Other: | |
| 8413.1910 | --- Pumps for dispensing chemicals, fitted with sensor | 5 |
| 8413.1990 | --- Other | 20 |
| 8413.2000 | -Hand pumps, other than those of subheading 8413.11 or 8413.19 | 15 |
| | -Fuel, lubricating or cooling medium pumps for internal combustion piston engines: | |
| 8413.3010 | --- Diesel fuel injection pumps for vehicles of Chapter 87 | 35 |
| 8413.3020 | - - - Oil pump assembly for vehicles of sub-heading 8701.9020 | 35 |
| 8413.3030 | --- Oil pump assembly for motor cars of heading 8703(not exceeding 800cc) and vehicles of sub-headings 8703.2113 and 8704.3190 | 35 |
| 8413.3040 | - - - Water pump for internal combustion piston engines for motor cars of heading 8703 and vehicles of sub-heading 8703.2113 and 8704.3190 | 35 |
| 8413.3050 | --- Water pump for internal combustion piston engines for vehicles of sub-heading 8701.9020 | 35 |
| 8413.3060 | --- Other for the vehicles of chapter 87 | 35 |
| 8413.3090 | --- Other | 20 |
| 8413.4000 | -Concrete pumps | 5 |
| 8413.5000 | -Other reciprocating positive displacement pumps | 20 |
| 8413.6000 | -Other rotary positive displacement pumps | 20 |
| | -Other centrifugal pumps: | |
| 8413.7010 | --- Submersible pums | 5 |
| 8413.7090 | --- Other | 20 |
| | -Other pumps; liquid elevators: | |
| | - - Pumps: | |
| 8413.8110 | --- Geared pumps | 5 |
| 8413.8190 | --- Other | 20 |
| 8413.8200 | - - Liquid elevators | 10 |
| | -Parts: | |
| | - - Of pumps: | |
| 8413.9110 | --- Stainless steel impellers | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 8413.9120 | - - - Stainless steel fabricated laser welded chamber for pump bowl assembly | 5 |
| 8413.9130 | - - - Other parts for machines of headings 8413.1910, 8413.4000 and 8413.8110 | 5 |
| 8413.9140 | - - - Other parts for machines of heading 8413.1100 | 10 |
| 8413.9150 | - - - Plunger and other pumps parts for the vehicles of chapter 87 | 35 |
| 8413.9190 | - - - Other | 20 |
| 8413.9200 | - - Of liquid elevators | 10 |
| 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. | |
| 8414.1000 | -Vacuum pumps | 5 |
| 8414.2000 | -Hand- or foot-operated air pumps | 10 |
| | -Compressors of a kind used in refrigerating equipment: | |
| 8414.3010 | - - - Used with non-CFC and non-HCFC gases | 5 |
| 8414.3090 | - - - Other | 10 |
| 8414.4000 | -Air compressors mounted on a wheeled chassis for towing | 5 |
| | -Fans: | |
| | - - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W: | |
| 8414.5110 | - - - Ceiling fan | 25 |
| 8414.5120 | - - - Pedestal fan | 25 |
| 8414.5130 | - - - Table fan | 25 |
| 8414.5140 | - - - Exhaust fan | 25 |
| 8414.5190 | - - - Other | 25 |
| | - - Other: | |
| 8414.5910 | - - - Blowers including portable type with self contained electric motor | 20 |
| 8414.5990 | - - - Other | 25 |
| 8414.6000 | -Hoods having a maximum horizontal side not exceeding 120 cm | 20 |
| | -Other: | |
| 8414.8010 | - - - Piston type air compressors | 15 |
| 8414.8020 | - - - Screw compressors | 15 |
| 8414.8030 | - - - CNG compressors | 15 |
| 8414.8040 | - - - Air curtains | 15 |
| 8414.8050 | - - - Turbo chargers | 15 |
| 8414.8090 | - - - Other | 15 |
| | -Parts: | |
| 8414.9010 | - - - Of machines of heading 8414.1000 and 8414.3010 | 5 |
| 8414.9020 | - - - Of machines of heading 8414.3090 | 5 |
| 8414.9090 | - - - Other | 15 |
| 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. | |
| | -Window or wall types, self-contained or "split-system": | |
| 8415.1010 | - - - Window or wall type | 25 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 8415.1020 | - - - Self contained or split type comprising of inner and outer unit whether or not imported separately | 25 |
| 8415.1030 | - - - Tropical MPS multi system unit 5 tonnes capacity and above | 10 |
| 8415.1090 | - - - Other | 25 |
| | -Of a kind used for persons, in motor vehicles: | |
| 8415.2010 | - - - For motor cars of heading 8703 and vehicles of sub-headings 8703.2113 and 8703.2193 | 35 |
| 8415.2020 | - - - Air conditioning machines with engine fitted on a common base for buses | 35 |
| 8415.2030 | - - - Other air conditioning machines for motor cars and vehicles | 35 |
| 8415.2090 | - - - Other | 35 |
| | -Other: | |
| 8415.8100 | - - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) | 25 |
| 8415.8200 | - - Other, incorporating a refrigerating unit | 25 |
| 8415.8300 | - - Not incorporating a refrigerating unit | 25 |
| | -Parts: | |
| | - - - Evaporators: | |
| 8415.9011 | - - - - Enamelled and coated for antirust purposes for vehicles of chapter 87 | 35 |
| 8415.9019 | - - - - Others | 15 |
| | - - - Condensers: | |
| 8415.9021 | - - - - For vehicles of chapter 87 | 35 |
| 8415.9029 | - - - - Other | 15 |
| 8415.9030 | - - - Covers for inner body. | 15 |
| | - - - Other: | |
| 8415.9091 | - - - - For use with air conditioning machines of PCT headings 8415.2010, 8415.2020, 8415.2030 and 8415.2090 | 35 |
| 8415.9099 | - - - - Other | 20 |
| 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 | 5 |
| 8416.2000 | -Other furnace burners, including combination burners | 5 |
| 8416.3000 | -Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | 5 |
| 8416.9000 | -Parts | 5 |
| 84.17 | Industrial or laboratory furnaces and ovens, including incinerators, non-electric. | |
| | -Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals: | |
| 8417.1010 | - - - Kilns | 5 |
| 8417.1090 | - - - Other | 5 |
| 8417.2000 | -Bakery ovens, including biscuit ovens | 5 |
| 8417.8000 | -Other | 5 |
| 8417.9000 | -Parts | 5 |

| PCT CODE | DESCRIPTION | CD% |
|--------------|--|-----|
| (1) | (2) | (3) |
| 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 | 25 |
| | - Refrigerators, household type : | |
| 8418.2100 | - - Compression-type | 25 |
| 8418.2900 | - - Other | 25 |
| 8418.3000 | -Freezers of the chest type, not exceeding 800 l capacity | 25 |
| 8418.4000 | -Freezers of the upright type, not exceeding 900 l capacity | 25 |
| 8418.5000 | - Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment. | 25 |
| | -Other refrigerating or freezing equipment; heat pumps: | |
| 8418.6100 | - - Heat pumps other than air conditioning machines of heading 84.15. | 25 |
| | - - Other: | |
| 8418.6910 | - - - Milk chillers above 3000 litre capacity | 10 |
| 8418.6920 | - - - Refrigerating machines with engine fitted on a common base for refrigerator containers | 10 |
| 8418.6990 | - - - Other | 25 |
| | -Parts: | |
| 8418.9100 | - - Furniture designed to receive refrigerating or freezing equipment | 25 |
| | - - Other: | |
| 8418.9910 | - - - Evaporators (roll bond type) | 5 |
| 8418.9920 | - - - Wire condensers | 5 |
| 8418.9930 | - - - Of machine of heading 8418.6910 | 10 |
| 8418.9990 | - - - Other | 20 |
| 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 |
| 8419.1900 | - - Other | 25 |
| 8419.2000 | -Medical, surgical or laboratory sterilisers | 5 |
| | -Dryers: | |
| 8419.3100 | - - For agricultural products | 5 |
| 8419.3200 | - - For wood, paper pulp, paper or paperboard | 5 |
| 8419.3900 | - - Other | 5 |
| 8419.4000 | -Distilling or rectifying plant | 20 |
| 8419.5000 | -Heat exchange units | 20 |
| | -Machinery for liquifying air or other gases: | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 8419.6010 | - - - Mist eliminator | 5 |
| 8419.6090 | - - - Other | 5 |
| | -Other machinery, plant and equipment: | |
| 8419.8100 | - - For making hot drinks or for cooking or heating food | 20 |
| | - - Other: | |
| 8419.8910 | - - - Cooling tower | 20 |
| 8419.8990 | - - - Other | 20 |
| | -Parts: | |
| 8419.9010 | - - - Of machines of heading 8419.2000, 8419.3100, 8419.3200, 8419.3900 & 8419.6000 | 5 |
| 8419.9020 | - - - Of machine of heading 8419.4000 | 15 |
| 8419.9090 | - - - Other | 20 |
| 84.20 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor. | |
| 8420.1000 | -Calendering or other rolling machines | 5 |
| | -Parts: | |
| 8420.9100 | - - Cylinders | 5 |
| 8420.9900 | - - Other | 5 |
| 84.21 | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases. | |
| | -Centrifuges, including centrifugal dryers: | |
| 8421.1100 | - - Cream separators | 5 |
| 8421.1200 | - - Clothes-dryers | 20 |
| 8421.1900 | - - Other | 5 |
| | -Filtering or purifying machinery and apparatus for liquids: | |
| 8421.2100 | - - For filtering or purifying water | 25 |
| 8421.2200 | - - For filtering or purifying beverages other than water | 15 |
| | - - Oil or petrol-filters for internal combustion engines: | |
| | - - - Oil filters: | |
| 8421.2311 | - - - - For motor cars of heading 8703, and vehicles of sub-headings 8703.2113, 8704.3190, 8703.3225 and vehicles of heading 87.11 (other than foam type) | 35 |
| 8421.2312 | - - - - For vehicles of sub-heading 8701.9020 | 35 |
| 8421.2319 | - - - - Other | 35 |
| | - - - Other fuel filters: | |
| 8421.2391 | - - - - For motor cars of heading 8703, and vehicles of sub-headings 8703.2113,8703.3225,8704.3190 and vehicles of heading 87.11 (other than foam type) | 35 |
| 8421.2392 | - - - - For vehicles of sub-heading 8701.9020 | 35 |
| 8421.2399 | - - - - Other | 35 |
| 8421.2900 | - - Other | 25 |
| | -Filtering or purifying machinery and apparatus for gases: | |
| | - - Intake air filters for internal combustion engines: | |
| 8421.3110 | - - - For motor cars of heading 8703 (not exceeding 800cc), vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193,8703.3225,8704.2190,8704.3190 and vehicles of heading 87.11 (other than foam type) | 35 |
| 8421.3190 | - - - Other | 35 |
| | - - Other: | |
| 8421.3910 | - - - Filter driers used with non-CFC refrigerant gases | 5 |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| 8421.3920 | - - - Filter driers used with CFC refrigerant gases | 10 |
| 8421.3930 | - - - Mist eleminator | 5 |
| 8421.3940 | - - - Air filters | 25 |
| 8421.3950 | - - - Filter bags | 25 |
| 8421.3990 | - - - Other | 25 |
| | -Parts: | |
| | - - Of centrifuges, including centrifugal dryers: | |
| 8421.9110 | - - - Of machines of heading 8421.1100 & 8421.1900 | 5 |
| 8421.9190 | - - - Other | 20 |
| | - - Other: | |
| 8421.9910 | - - - Of machine of heading 8421.3910, 8421.3920 & 8421.3930 | 5 |
| 8421.9990 | - - - Other | 20 |
| 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 | 15 |
| 8422.1900 | - - Other | 15 |
| 8422.2000 | -Machinery for cleaning or drying bottles or other containers | 5 |
| 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 | 5 |
| 8422.4000 | -Other packing or wrapping machinery (including heat-shrink wrapping machinery) | 5 |
| | -Parts: | |
| 8422.9010 | - - - Of dish washing machines | 5 |
| 8422.9090 | - - - Other | 5 |
| 84.23 | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds. | |
| 8423.1000 | -Personal weighing machines, including baby scales; household scales | 5 |
| 8423.2000 | -Scales for continuous weighing of goods on conveyors | 5 |
| 8423.3000 | -Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales | 5 |
| | -Other weighing machinery: | |
| 8423.8100 | - - Having a maximum weighing capacity not exceeding 30 kg | 5 |
| 8423.8200 | - - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg | 5 |
| 8423.8900 | - - Other | 5 |
| 8423.9000 | -Weighing machine weights of all kinds; parts of weighing machinery | 5 |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| 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 | 20 |
| | -Spray guns and similar appliances: | |
| 8424.2010 | - - - For agriculture | 5 |
| 8424.2020 | - - - For industry | 10 |
| 8424.2090 | - - - Other | 20 |
| 8424.3000 | -Steam or sand blasting machines and similar jet projecting machines | 5 |
| | -Other appliances: | |
| 8424.8100 | - - Agricultural or horticultural | 5 |
| 8424.8900 | - - Other | 5 |
| | -Parts: | |
| 8424.9010 | - - - Of machines of heading 8424.2010, 8424.3000 & 8424.8100 | 5 |
| 8424.9090 | - - - Other | 5 |
| 84.25 | Pulley tackle and hoists other than skip hoists; winches and capstans; jacks. | |
| | -Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles: | |
| 8425.1100 | - - Powered by electric motor | 5 |
| 8425.1900 | - - Other | 5 |
| | -Other winches; capstans: | |
| 8425.3100 | - - Powered by electric motor | 5 |
| 8425.3900 | - - Other | 5 |
| | -Jacks; hoists of a kind used for raising vehicles: | |
| 8425.4100 | - - Built-in jacking systems of a type used in garages | 5 |
| 8425.4200 | - - Other jacks and hoists, hydraulic | 10 |
| 8425.4900 | - - Other | 35 |
| 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: | |
| | - - Overhead travelling cranes on fixed support: | |
| 8426.1110 | - - - Not exceeding 400 metric ton | 10 |
| 8426.1190 | - - - Other | 5 |
| | - - Mobile lifting frames on tyres and straddle carriers: | |
| 8426.1210 | - - - Not exceeding 20 t | 5 |
| 8426.1290 | - - - Other | 5 |
| | - - Other: | |
| 8426.1910 | - - - Upto 400 metric ton | 5 |
| 8426.1990 | - - - Other | 5 |
| 8426.2000 | -Tower cranes | 5 |
| 8426.3000 | -Portal or pedestal jib cranes | 5 |
| | -Other machinery, self-propelled: | |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| 8426.4100 | -- On tyres | 5 |
| 8426.4900 | -- Other | 5 |
| | -Other machinery: | |
| 8426.9100 | -- Designed for mounting on road vehicles | 10 |
| 8426.9900 | -- Other | 15 |
| 84.27 | Fork-lift trucks; other works trucks fitted with lifting or handling equipment. | |
| 8427.1000 | -Self-propelled trucks powered by an electric motor | 5 |
| | -Other self-propelled trucks: | |
| 8427.2010 | --- Of a capacity not exceeding 3 ton | 5 |
| 8427.2090 | --- Other | 5 |
| 8427.9000 | -Other trucks | 5 |
| 84.28 | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). | |
| | -Lifts and skip hoists: | |
| 8428.1010 | --- Passenger lifts | 5 |
| 8428.1020 | --- Skip hoists | 5 |
| 8428.2000 | -Pneumatic elevators and conveyors | 5 |
| | -Other continuous-action elevators and conveyors, for goods or materials: | |
| 8428.3100 | -- Specially designed for underground use | 5 |
| 8428.3200 | -- Other, bucket type | 5 |
| 8428.3300 | -- Other, belt type | 5 |
| | -- Other: | |
| 8428.3910 | --- For cement plants | 5 |
| 8428.3990 | --- Other | 5 |
| 8428.4000 | -Escalators and moving walkways | 5 |
| 8428.6000 | -Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars | 5 |
| | -Other machinery: | |
| 8428.9010 | - - - Hydraulic lift assembly / lift body (other than electronically controlled) for agricultural tractors of sub heading 8701.9020 | 35 |
| 8428.9020 | - - - Hydraulic lift assembly / lift body (other than electronically controlled)for other vehicles | 35 |
| 8428.9090 | --- Other | 5 |
| 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 | 5 |
| 8429.1900 | -- Other | 5 |
| 8429.2000 | -Graders and levellers | 5 |
| 8429.3000 | -Scrapers | 5 |
| 8429.4000 | -Tamping machines and road rollers | 5 |
| | -Mechanical shovels, excavators and shovel loaders: | |
| 8429.5100 | -- Front-end shovel loaders | 5 |
| 8429.5200 | -- Machinery with a 360o revolving superstructure | 5 |
| 8429.5900 | -- Other | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 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 | 5 |
| 8430.2000 | -Snow-ploughs and snow-blowers | 5 |
| | -Coal or rock cutters and tunnelling machinery: | |
| 8430.3100 | - - Self propelled | 5 |
| 8430.3900 | - - Other | 5 |
| | -Other boring or sinking machinery: | |
| 8430.4100 | - - Self-propelled | 5 |
| 8430.4900 | - - Other | 5 |
| 8430.5000 | -Other machinery, self-propelled | 5 |
| | -Other machinery, not self-propelled: | |
| 8430.6100 | - - Tamping or compacting machinery | 5 |
| 8430.6900 | - - Other | 5 |
| 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 | 5 |
| 8431.2000 | -Of machinery of heading 84.27 | 5 |
| | -Of machinery of heading 84.28: | |
| 8431.3100 | - - Of lifts, skip hoists or escalators | 5 |
| 8431.3900 | - - Other | 5 |
| | -Of machinery of heading 84.26, 84.29 or 84.30: | |
| 8431.4100 | - - Buckets, shovels, grabs and grips | 5 |
| 8431.4200 | - - Bulldozer or angledozer blades | 5 |
| 8431.4300 | - - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49 | 5 |
| 8431.4900 | - - Other | 5 |
| 84.32 | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers. | |
| | -Ploughs: | |
| 8432.1010 | - - - Chisel ploughs | 5 |
| 8432.1090 | - - - Other | 5 |
| | -Harrows, scarifiers, cultivators, weeders and hoes: | |
| 8432.2100 | - - Disc harrows | 5 |
| | - - Other: | |
| 8432.2910 | - - - Cultivators | 5 |
| 8432.2990 | - - - Other | 5 |
| | -Seeders, planters and transplanters: | |
| 8432.3010 | - - - Seeding drills | 5 |
| 8432.3090 | - - - Other | 5 |
| 8432.4000 | -Manure spreaders and fertiliser distributors | 5 |
| | -Other machinery: | |
| 8432.8010 | - - - Rotavators | 5 |
| 8432.8090 | - - - Other | 5 |
| 8432.9000 | -Parts | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 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 | 5 |
| 8433.1900 | - - Other | 5 |
| 8433.2000 | -Other mowers, including cutters bars for tractor mounting | 5 |
| 8433.3000 | -Other haymaking machinery | 5 |
| 8433.4000 | -Straw or fodder balers, including pick-up balers | 5 |
| | -Other harvesting machinery; threshing machinery: | |
| 8433.5100 | - - Combine harvester-threshers | 5 |
| 8433.5200 | - - Other threshing machinery | 5 |
| 8433.5300 | - - Root or tuber harvesting machines | 5 |
| 8433.5900 | - - Other | 5 |
| 8433.6000 | -Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce | 5 |
| 8433.9000 | -Parts | 5 |
| 84.34 | Milking machines and dairy machinery. | |
| 8434.1000 | -Milking machines | 5 |
| 8434.2000 | -Dairy machinery | 5 |
| 8434.9000 | -Parts | 5 |
| 84.35 | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages. | |
| | -Machinery: | |
| 8435.1010 | - - - For beverage manufacturing | 5 |
| 8435.1090 | - - - Other | 5 |
| 8435.9000 | -Parts | 5 |
| 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 | 5 |
| | -Poultry-keeping machinery; poultry incubators and brooders: | |
| 8436.2100 | - - Poultry incubators and brooders | 5 |
| 8436.2900 | - - Other | 5 |
| 8436.8000 | -Other machinery | 5 |
| | -Parts: | |
| 8436.9100 | - - Of poultry-keeping machinery or poultry incubators and brooders | 5 |
| 8436.9900 | - - Other | 5 |
| 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. | |

| PCT CODE | DESCRIPTION | CD% |
|--------------|--|-----|
| (1) | (2) | (3) |
| 8437.1000 | -Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables | 5 |
| 8437.8000 | -Other machinery | 5 |
| 8437.9000 | -Parts | 5 |
| 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 | 5 |
| 8438.2000 | -Machinery for the manufacture of confectionery, cocoa or chocolate | 5 |
| | -Machinery for sugar manufacture: | |
| 8438.3010 | - - - For sugarcane crushers | 5 |
| 8438.3090 | - - - Other | 5 |
| 8438.4000 | -Brewery machinery | 20 |
| 8438.5000 | -Machinery for the preparation of meat or poultry | 5 |
| 8438.6000 | -Machinery for the preparation of fruits, nuts or vegetables | 5 |
| | -Other machinery: | |
| 8438.8010 | - - - For cereal food manufacture | 5 |
| 8438.8020 | - - - For fish preparation | 5 |
| 8438.8090 | - - - Other | 5 |
| | -Parts: | |
| 8438.9010 | - - - Of machines of heading 8438.3000 and 8438.4000 | 10 |
| 8438.9090 | - - - Other | 5 |
| 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 | 5 |
| 8439.2000 | -Machinery for making paper or paperboard | 5 |
| 8439.3000 | -Machinery for finishing paper or paperboard | 5 |
| | -Parts: | |
| 8439.9100 | - - Of machinery for making pulp of fibrous cellulosic material | 5 |
| 8439.9900 | - - Other | 5 |
| 84.40 | Book-binding machinery, including book-sewing machines. | |
| 8440.1000 | -Machinery | 5 |
| 8440.9000 | -Parts | 5 |
| 84.41 | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds. | |
| 8441.1000 | -Cutting machines | 5 |
| 8441.2000 | -Machines for making bags, sacks or envelopes | 10 |
| 8441.3000 | -Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding | 10 |
| 8441.4000 | -Machines for moulding articles in paper pulp, paper or paperboard | 5 |
| 8441.8000 | -Other machinery | 10 |
| | -Parts: | |
| 8441.9010 | - - - Of machines of heading 8441.1000 & 8441.4000 | 5 |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| 8441.9090 | - - - Other | 5 |
| 84.42 | Machinery, apparatus and equipment (other than the machine-tools 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 | 5 |
| 8442.4000 | -Parts of the foregoing machinery, apparatus or equipment | 5 |
| 8442.5000 | - Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished). | 5 |
| | | |
| 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: | |
| 8443.1100 | - - Offset printing machinery, reel-fed | 5 |
| 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) | 5 |
| 8443.1300 | - - Other offset printing machinery | 5 |
| 8443.1400 | - - Letterpress printing machinery, reel fed, excluding flexographic printing | 5 |
| 8443.1500 | - - Letterpress printing machinery, other than reel fed, excluding flexographic printing | 5 |
| 8443.1600 | - - Flexographic printing machinery | 5 |
| 8443.1700 | - - Gravure printing machinery | 5 |
| | - - Other: | |
| 8443.1910 | - - - Hot stamping machines | 5 |
| 8443.1920 | - - - Label printing/embossing machines | 5 |
| 8443.1930 | - - - Flat bed printing presses | 5 |
| 8443.1940 | - - - Proof presses | 5 |
| | - - - Machinery for printing repetitive word or design or colour: | |
| 8443.1951 | - - - -On cotton textile | 5 |
| 8443.1959 | - - - -Other | 5 |
| 8443.1990 | - - - Other | 5 |
| | - Other printers, copying machines 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 |
| | - - Other, capable of connecting to an automatic data processing machine or to a network: | |
| 8443.3210 | - - - Dot matrix printers | 0 |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| 8443.3220 | - - - Ink jet printers | 0 |
| 8443.3230 | - - - Laser jet printers | 0 |
| 8443.3240 | - - - Line printer | 0 |
| 8443.3250 | - - - Letter quality daisy wheel printer | 0 |
| 8443.3260 | - - - Facsimile machine | 5 |
| 8443.3290 | - - - Other | 0 |
| | - - Other: | |
| 8443.3910 | - - -Photocopying apparatus | 5 |
| 8443.3990 | - - - Other | 5 |
| | - 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 | 5 |
| | - - Other: | |
| 8443.9910 | - - - Automatic documents feeders of copying machines | 5 |
| 8443.9920 | - - - Paper feeders of copying machines | 5 |
| 8443.9930 | - - - Sorters of copying machines | 5 |
| 8443.9940 | - - - Other parts of copying machines | 5 |
| 8443.9950 | - - - Toner and ink cartridges for computer printers excluding disposable type | 0 |
| 8443.9990 | - - - Other | 5 |
| 8444.0000 | Machines for extruding, drawing, texturing or cutting man-made textile materials. | 5 |
| 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 | 5 |
| 8445.1200 | - - Combing machines | 5 |
| 8445.1300 | - - Drawing or roving machines | 5 |
| | - - Other: | |
| 8445.1910 | - - - Blow room machinery | 5 |
| 8445.1990 | - - - Other | 5 |
| 8445.2000 | -Textile spinning machines | 5 |
| 8445.3000 | -Textile doubling or twisting machines | 5 |
| | -Textile winding (including weft-winding) or reeling machines: | |
| 8445.4010 | - - - Weft winding machines | 5 |
| 8445.4020 | - - - Cone/bobbin winding machines | 5 |
| 8445.4030 | - - - Reeling machines | 5 |
| 8445.4090 | - - - Other | 5 |
| 8445.9000 | -Other | 5 |
| 84.46 | Weaving machines (looms). | |
| 8446.1000 | -For weaving fabrics of a width not exceeding 30cm | 15 |
| | -For weaving fabrics of a width exceeding 30 cm, shuttle type: | |
| 8446.2100 | - - Power looms | 20 |
| 8446.2900 | - - Other | 5 |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| 8446.3000 | -For weaving fabrics of a width exceeding 30 cm, shuttleless type | 5 |
| 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 | 5 |
| 8447.1200 | - - With cylinder diameter exceeding 165 mm | 5 |
| 8447.2000 | -Flat knitting machines; stitch-bonding machines | 5 |
| | -Other: | |
| 8447.9010 | - - - Multi head embroidery machines | 5 |
| 8447.9090 | - - - Other | 5 |
| 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 | 5 |
| 8448.1900 | - - Other | 5 |
| 8448.2000 | -Parts and accessories of machines of heading 84.44 or of their auxiliary machinery | 5 |
| | -Parts and accessories of machines of heading 84.45 or of their auxiliary machinery: | |
| | - - Card clothing: | |
| 8448.3110 | - - - Tops and flats | 15 |
| 8448.3190 | - - - Other | 10 |
| 8448.3200 | - - Of machines for preparing textile fibres, other than card clothing | 5 |
| | - - Spindles, spindle flyers, spinning rings and ring travellers: | |
| 8448.3310 | - - - Spindle flyers and ring travellers | 5 |
| 8448.3320 | - - - Spindles | 5 |
| 8448.3330 | - - - Spinning rings | 20 |
| 8448.3900 | - - Other | 5 |
| | -Parts and accessories of weaving machines (looms) or of their auxiliary machinery: | |
| | - - Reeds for looms, healds and heald-frames: | |
| 8448.4210 | - - - Reeds | 20 |
| 8448.4290 | - - - Other | 10 |
| | - - Other: | |
| 8448.4910 | - - - Shuttles | 5 |
| 8448.4990 | - - - Other | 10 |
| | -Parts and accessories of machines of heading 84.47 or of their auxiliary machinery: | |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| 8448.5100 | - - Sinkers, needles and other articles used in forming stitches | 5 |
| 8448.5900 | -- Other | 5 |
| 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. | 5 |
| 84.50 | Household or laundry-type washing machines, including machines which both wash and dry. | |
| | -Machines, each of a dry linen capacity not exceeding 10 kg: | |
| 8450.1100 | - - Fully-automatic machines | 25 |
| 8450.1200 | - - Other machines, with built-in centrifugal drier | 25 |
| 8450.1900 | - - - Other | 25 |
| 8450.2000 | -Machines, each of a dry linen capacity exceeding 10 kg | 25 |
| 8450.9000 | -Parts | 25 |
| 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 | 5 |
| | -Drying machines | |
| 8451.2100 | - - Each of a dry linen capacity not exceeding 10 kg | 5 |
| 8451.2900 | - - Other | 5 |
| 8451.3000 | -Ironing machines and presses (including fusing presses) | 5 |
| | -Washing, bleaching or dyeing machines: | |
| 8451.4010 | - - - Washing machine | 5 |
| 8451.4020 | - - - Bleaching machine | 5 |
| 8451.4030 | - - - Dyeing machine | 5 |
| 8451.5000 | -Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | 5 |
| | -Other machinery: | |
| 8451.8010 | - - - Coating or laminating machine | 5 |
| 8451.8020 | - - - Machinery for pressing | 5 |
| 8451.8030 | - - - Dressing and finishing machine | 5 |
| 8451.8040 | - - - Mercerizing machine | 5 |
| 8451.8050 | - - - Sanforizing machines | 5 |
| 8451.8060 | - - - Stentering machines | 5 |
| 8451.8070 | - - - Shrinking machines | 5 |
| 8451.8090 | - - - Other | 5 |
| 8451.9000 | -Parts | 5 |
| 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. | |
| | -Sewing machines of the household type: | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 8452.1010 | - - - In ckd/skd condition | 5 |
| 8452.1090 | - - - Other | 20 |
| | -Other sewing machines: | |
| 8452.2100 | - - Automatic units | 5 |
| 8452.2900 | - - Other | 5 |
| 8452.3000 | -Sewing machine needles | 5 |
| 8452.4000 | -Furniture, bases and covers for sewing machines and parts thereof | 10 |
| | -Other parts of sewing machines: | |
| 8452.9010 | - - - Of machine of heading 8452.1090 | 10 |
| 8452.9090 | - - - Other | 5 |
| 84.53 | Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines. | |
| 8453.1000 | -Machinery for preparing, tanning or working hides, skins or leather | 5 |
| 8453.2000 | -Machinery for making or repairing footwear | 5 |
| 8453.8000 | -Other machinery | 5 |
| 8453.9000 | -Parts | 5 |
| 84.54 | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries. | |
| 8454.1000 | -Converters | 5 |
| 8454.2000 | -Ingot moulds and ladles | 5 |
| 8454.3000 | -Casting machines | 5 |
| 8454.9000 | -Parts | 5 |
| 84.55 | Metal-rolling mills and rolls therefor. | |
| 8455.1000 | -Tube mills | 5 |
| | -Other rolling mills: | |
| 8455.2100 | - - Hot or combination hot and cold | 5 |
| 8455.2200 | - - Cold | 5 |
| | -Rolls for rolling mills: | |
| 8455.3010 | - - - Cast iron rolls of a diameter not exceeding 91.44 cm (36") | 5 |
| 8455.3090 | - - - Other | 5 |
| 8455.9000 | -Other parts | 5 |
| 84.56 | Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes. | |
| | -Operated by laser or other light or photon beam processes: | |
| 8456.1010 | - - - Machines for working any material by removal of material, by laser or other light or photo beam in the production of semiconductor wafers | 5 |
| 8456.1090 | - - - Other | 5 |
| | -Operated by ultrasonic processes: | |
| 8456.2010 | - - - Machines for dry-etching patterns on semiconductor materials | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 8456.2020 | - - - Apparatus for stripping or cleaning semiconductor wafers | 5 |
| 8456.2090 | - - - Other | 5 |
| 8456.3000 | -Operated by electro-discharge processes | 5 |
| 8456.9000 | -Other | 5 |
| 84.57 | Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal. | |
| 8457.1000 | -Machining centres | 5 |
| 8457.2000 | -Unit construction machines (single station) | 5 |
| 8457.3000 | -Multi-station transfer machines | 5 |
| 84.58 | Lathes (including turning centres) for removing metal. | |
| | -Horizontal lathes: | |
| 8458.1100 | - - Numerically controlled | 5 |
| 8458.1900 | - - Other | 5 |
| | -Other lathes: | |
| 8458.9100 | - - Numerically controlled | 5 |
| 8458.9900 | - - Other | 5 |
| 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 | 5 |
| | -Other drilling machines: | |
| 8459.2100 | - - Numerically controlled | 5 |
| | - - Other: | |
| 8459.2910 | - - - Drilling machines with drilling capacity upto 62 mm in cast iron and 50 mm in steel | 5 |
| 8459.2990 | - - - Other | 5 |
| | -Other boring-milling machines: | |
| 8459.3100 | - - Numerically controlled | 5 |
| | - - Other: | |
| 8459.3910 | - - - Vertical copy boring and milling machine with drilling capacity in steel upto 25 mm | 5 |
| 8459.3990 | - - - Other | 5 |
| | -Other boring machines: | |
| 8459.4010 | - - - Numerically controlled | 5 |
| 8459.4090 | - - - Other | 5 |
| | -Milling machines, knee-type: | |
| 8459.5100 | - - Numerically controlled | 5 |
| | - - Other: | |
| 8459.5910 | - - - Horizontal,vertical or universal versions with longitudinal traverser upto 810 mm and table size upto 1300 x 300 mm | 5 |
| 8459.5990 | - - - Other | 5 |
| | -Other milling machines: | |
| 8459.6100 | - - Numerically controlled | 5 |
| | - - Other: | |
| 8459.6910 | - - - Vertical turret(Bridgeport type) milling machine with long travel 750 mm, vertical travel 400 mm and cross travel 300 mm | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 8459.6920 | - - - Universal engraving machine with clamping area 500 x 200 mm with pantograph ratio from 1:1 to 1:50 | 5 |
| 8459.6990 | - - - Other | 5 |
| | -Other threading or tapping machines: | |
| 8459.7010 | - - - Numerically controlled | 5 |
| 8459.7090 | - - - Other | 5 |
| 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, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: | |
| 8460.1100 | - - Numerically controlled | 5 |
| 8460.1900 | - - Other | 5 |
| | -Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: | |
| 8460.2100 | - - Numerically controlled | 5 |
| 8460.2900 | - - Other | 5 |
| | -Sharpening (tool or cutter grinding) machines: | |
| 8460.3100 | - - Numerically controlled | 5 |
| 8460.3900 | - - Other | 5 |
| 8460.4000 | -Honing or lapping machines | 5 |
| | -Other: | |
| 8460.9010 | - - - Bench-type grinding machines | 5 |
| 8460.9090 | - - - Other | 5 |
| 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. | |
| | -Shaping or slotting machines: | |
| 8461.2010 | - - - Shaping machines having stroke not exceeding 45 cm | 5 |
| 8461.2090 | - - - Other | 5 |
| 8461.3000 | -Broaching machines | 5 |
| 8461.4000 | -Gear cutting, gear grinding or gear finishing machines | 5 |
| | -Sawing or cutting-off machines: | |
| 8461.5010 | - - - High speed hacksaw machines of cutting diameter not exceeding 17.5cm or with blades of length not exceeding 45 cm | 5 |
| 8461.5090 | - - - Other | 5 |
| 8461.9000 | -Other | 5 |
| 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. | |

| PCT CODE | DESCRIPTION | CD% |
|--------------|--|-----|
| (1) | (2) | (3) |
| | -Forging or die-stamping machines (including presses) and hammers | |
| 8462.1010 | - - - Numerically controlled | 5 |
| 8462.1090 | - - - Other | 5 |
| | -Bending, folding, straightening or flattening machines (including presses): | |
| 8462.2100 | - - Numerically controlled | 5 |
| 8462.2900 | - - Other | 5 |
| | -Shearing machines (including presses), other than combined punching and shearing machines: | |
| 8462.3100 | - - Numerically controlled | 5 |
| 8462.3900 | - - Other | 5 |
| | -Punching or notching machines (including presses), including combined punching and shearing machines: | |
| 8462.4100 | - - Numerically controlled | 5 |
| 8462.4900 | - - Other | 5 |
| | -Other: | |
| | - - Hydraulic presses: | |
| 8462.9110 | - - - Of pressure not exceeding 60.963 metric tons | 10 |
| 8462.9190 | - - - Other | 5 |
| 8462.9900 | - - Other | 5 |
| 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 | 5 |
| 8463.2000 | -Thread rolling machines | 5 |
| 8463.3000 | -Machines for working wire | 5 |
| 8463.9000 | -Other | 5 |
| 84.64 | Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass. | |
| 8464.1000 | -Sawing machines | 5 |
| | -Grinding or polishing machines: | |
| 8464.2010 | - - - Grinding machines | 5 |
| 8464.2090 | - - - Polishing machines | 5 |
| 8464.9000 | -Other | 5 |
| 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 | 5 |
| | -Other: | |
| | - - Sawing machines: | |
| 8465.9110 | - - - Hacksaw machines with blades of length not exceeding 45.7cm | 5 |
| 8465.9190 | - - - Other | 5 |
| 8465.9200 | - - Planing, milling or moulding (by cutting) machines | 5 |
| 8465.9300 | - - Grinding, sanding or polishing machines | 5 |
| 8465.9400 | - - Bending or assembling machines | 5 |
| 8465.9500 | - - Drilling or morticing machines | 5 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|------------|
| (1) | (2) | (3) |
| 8465.9600 | -- Splitting, slicing or paring machines | 5 |
| 8465.9900 | -- Other | 5 |
| 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 | 5 |
| 8466.2000 | -Work holders | 5 |
| 8466.3000 | -Dividing heads and other special attachments for machine-tools | 5 |
| | -Other: | |
| 8466.9100 | -- For machines of heading 84.64 | 5 |
| 8466.9200 | -- For machines of heading 84.65 | 5 |
| | -For machines of headings 84.56 to 84.61: | |
| 8466.9310 | --- Of machine of heading 8458.1900, 8458.9900, 8459.2910, 8459.3910, 8459.5910, 8459.6910, 8459.7090, 8460.9010, 8461.2010, 8459.6920 & 8461.5010 | 5 |
| 8466.9390 | --- Other | 5 |
| | -- For machines of heading 84.62 or 84.63: | |
| 8466.9410 | --- Of machine of heading 8462.1090, 8462.9110 & 8465.9110 | 5 |
| 8466.9490 | --- Other | 5 |
| 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) | 5 |
| 8467.1900 | -- Other | 5 |
| | -With self- contained electric motor: | |
| 8467.2100 | -- Drills of all kinds | 5 |
| 8467.2200 | -- Saws | 5 |
| 8467.2900 | -- Other | 5 |
| | -Other tools: | |
| 8467.8100 | -- Chain saws | 5 |
| 8467.8900 | -- Other | 5 |
| | -Parts: | |
| 8467.9100 | -- Of chain saws | 5 |
| 8467.9200 | -- Of pneumatic tools | 5 |
| 8467.9900 | -- Other | 5 |
| 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 | 5 |
| 8468.2000 | -Other gas-operated machinery and apparatus | 5 |
| 8468.8000 | -Other machinery and apparatus | 5 |
| 8468.9000 | -Parts | 5 |
| 8469.0000 | Typewriters other than printers of heading 84.43; word-processing machines. | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 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 | 5 |
| | -Other electronic calculating machines: | |
| 8470.2100 | - - Incorporating a printing device | 5 |
| 8470.2900 | - - Other | 5 |
| 8470.3000 | -Other calculating machines | 5 |
| 8470.5000 | -Cash registers | 5 |
| 8470.9000 | -Other | 5 |
| 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. | |
| | -Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display: | |
| 8471.3010 | - - - Laptop computers, notebooks whether or not incorporating multi media kit | 0 |
| 8471.3020 | - - - Personal computers | 0 |
| 8471.3090 | - - - Other | 0 |
| | -Other automatic data processing machines: | |
| | - - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined: | |
| 8471.4110 | - - - Micro computer | 0 |
| 8471.4120 | - - - Large or Main frame | 0 |
| 8471.4190 | - - - Other | 0 |
| 8471.4900 | - - Other, presented in the form of systems | 0 |
| 8471.5000 | -Processing units other than those of sub-heading 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 | 0 |
| | -Input or output units, whether or not containing storage units in the same housing: | |
| 8471.6010 | - - - Key boards | 0 |
| 8471.6020 | - - - Mouse and other pointing devices | 0 |
| 8471.6030 | - - - Scanner | 0 |
| 8471.6090 | - - - Other | 0 |
| | -Storage units: | |
| 8471.7010 | - - - Floppy disk drives | 0 |
| 8471.7020 | - - - Hard disk drive | 0 |
| 8471.7030 | - - - Tape drive | 0 |
| 8471.7040 | - - - CD-ROM drive | 0 |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| 8471.7050 | - - - Digital video disc drive | 0 |
| 8471.7060 | - - - Removable or exchangeable disc drives | 0 |
| 8471.7090 | - - - Other | 0 |
| | -Other units of automatic data processing machines: | |
| 8471.8010 | - - - C.D.ROM writer | 0 |
| 8471.8090 | - - - Other | 0 |
| | -Other: | |
| 8471.9010 | - - - Control units | 0 |
| 8471.9020 | - - - Multi media kits for PCs | 0 |
| 8471.9090 | - - - Other | 0 |
| 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 | 5 |
| 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 | 5 |
| | -Other: | |
| 8472.9010 | - - - Automated Teller Machines (ATM) | 5 |
| 8472.9090 | - - - Other | 5 |
| 84.73 | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72. | |
| 8473.1000 | -Parts and accessories of the machines of heading 84.69 | 5 |
| | -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 |
| 8473.2900 | - - Other | 5 |
| | -Parts and accessories of the machines of heading 84.71: | |
| 8473.3010 | - - - Casings (with power supply) for computers | 0 |
| 8473.3020 | - - - Cleaning discs for computer drives | 0 |
| 8473.3090 | - - - Other | 0 |
| 8473.4000 | -Parts and accessories of the machines of heading 84.72 | 0 |
| 8473.5000 | -Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72 | 0 |
| 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. | |
| | -Sorting, screening, separating or washing machines: | |
| 8474.1010 | - - - For cement industry | 15 |
| 8474.1020 | - - - screening plant | 5 |
| 8474.1090 | - - - Other | 10 |

| PCT CODE | DESCRIPTION | CD% |
|--------------|---|-----|
| (1) | (2) | (3) |
| | -Crushing or grinding machines: | |
| 8474.2010 | - - - For cement industry | 5 |
| 8474.2090 | - - - Other | 5 |
| | -Mixing or kneading machines: | |
| | - - Concrete or mortar mixers: | |
| 8474.3110 | - - - For cement industry | 5 |
| 8474.3120 | - - - Concrete batching plant | 5 |
| 8474.3130 | - - - Concrete transit mixer drum | 5 |
| 8474.3190 | - - - Other | 5 |
| | - - Machines for mixing mineral substances with bitumen: | |
| 8474.3210 | - - - Not exceeding 150 t/h | 5 |
| 8474.3290 | - - - Other | 5 |
| | - - Other: | |
| 8474.3910 | - - - Asphalt pavers | 5 |
| 8474.3990 | - - - Other | 5 |
| | -Other machinery: | |
| 8474.8010 | - - - Hydraulic press for ceramic industry of capacity exceeding 80 tons | 5 |
| 8474.8090 | - - - Other | 5 |
| | -Parts: | |
| 8474.9010 | - - - Of machine of heading 8474.1020, 8474.3120, 8474.3210, 8474.3290, 8474.3910 & 8474.8010 | 5 |
| 8474.9020 | - - - Of machine of heading 8474.2010, 8474.2090, 8474.3110, 8474.3130, 8474.3190 & 8474.8090 | 5 |
| 8474.9090 | - - - Other | 10 |
| 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 | 5 |
| | -Machines for manufacturing or hot working glass or glassware: | |
| 8475.2100 | - - Machines for making optical fibres and preforms thereof | 5 |
| 8475.2900 | - - Other | 5 |
| 8475.9000 | -Parts | 5 |
| 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 | 10 |
| 8476.2900 | - - Other | 10 |
| | -Other machines: | |
| 8476.8100 | - - Incorporating heating or refrigerating devices | 10 |
| 8476.8900 | - - Other | 10 |
| 8476.9000 | -Parts | 10 |
| 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 | 5 |
| 8477.2000 | -Extruders | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| | -Blow moulding machines: | |
| 8477.3010 | - - - Of capacity not exceeding 0.22 litres | 5 |
| 8477.3090 | - - - Other | 5 |
| | -Vaccum moulding machines and other thermoforming machines: | |
| 8477.4010 | - - - Of capacity not exceeding 0.228 litres | 5 |
| 8477.4090 | - - - Other | 5 |
| | -Other machinery for moulding or otherwise forming: | |
| 8477.5100 | - - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes | 5 |
| 8477.5900 | - - Other | 5 |
| 8477.8000 | -Other machinery | 5 |
| 8477.9000 | -Parts | 5 |
| 84.78 | Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter. | |
| 8478.1000 | -Machinery | 5 |
| 8478.9000 | -Parts | 5 |
| 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 | 5 |
| 8479.2000 | -Machinery for the extraction or preparation of animal or fixed vegetable fats or oils | 5 |
| 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 | 5 |
| 8479.4000 | -Rope or cable making machines | 5 |
| 8479.5000 | -Industrial robots, not elsewhere specified or included | 5 |
| 8479.6000 | -Evaporative air coolers | 5 |
| | -Other machines and mechanical appliances: | |
| 8479.8100 | - - For treating metal, including electric wire coil-winders: | 5 |
| | - - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines: | |
| 8479.8210 | - - - Match making machines | 5 |
| 8479.8220 | - - - Soap making machines | 5 |
| 8479.8230 | - - - Oil refining machines | 5 |
| 8479.8290 | - - - Other | 5 |
| | - - Other: | |
| 8479.8910 | - - - Eyeleting, fastening and thread sucking machines | 5 |
| 8479.8920 | - - - Automatic machines for attaching rivets, metal buttons, eyelets etc on garments. | 5 |
| 8479.8930 | - - - Tableting machines | 5 |
| 8479.8940 | - - - Capsule polishers | 5 |
| 8479.8950 | - - - Tyre changers | 5 |
| 8479.8990 | - - - Other | 5 |
| | - - Parts: | |
| 8479.9010 | - - - Of machines of heading 8479.2000, 8479.6000, 8479.8210, 8479.8230 & 8479. 8290 | 5 |
| 8479.9090 | - - - Other | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 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 | 5 |
| 8480.2000 | -Mould bases | 5 |
| 8480.3000 | -Moulding patterns | 5 |
| | -Moulds for metal or metal carbides: | |
| 8480.4100 | - - Injection or compression types | 5 |
| 8480.4900 | - - Other | 5 |
| 8480.5000 | -Moulds for glass | 5 |
| 8480.6000 | -Moulds for mineral materials | 5 |
| | -Moulds for rubber or plastics: | |
| 8480.7100 | - - Injection or compression types | 5 |
| 8480.7900 | - - Other | 5 |
| 84.81 | Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves. | |
| 8481.1000 | -Pressure-reducing valves | 15 |
| 8481.2000 | -Valves for oleohydraulic or pneumatic transmissions | 15 |
| 8481.3000 | -Check (nonreturn) valves | 15 |
| 8481.4000 | -Safety or relief valves | 15 |
| | -Other appliances: | |
| 8481.8010 | - - - Cock for fuel tank for agricultural tractors of sub - heading 8701.9020 | 35 |
| 8481.8020 | - - - Other cocks for motor cars and vehicles | 35 |
| 8481.8090 | - - - Other | 15 |
| 8481.9000 | -Parts | 10 |
| 84.82 | Ball or roller bearings. | |
| 8482.1000 | -Ball bearings | 5 |
| 8482.2000 | -Tapered roller bearings, including cone and tapered roller assemblies | 10 |
| 8482.3000 | -Spherical roller bearings | 10 |
| 8482.4000 | -Needle roller bearings | 10 |
| 8482.5000 | -Other cylindrical roller bearings | 10 |
| 8482.8000 | -Other, including combined ball/ roller bearings | 10 |
| | -Parts: | |
| 8482.9100 | - - Balls, needles and rollers | 5 |
| | - - Other: | |
| 8482.9910 | - - - Rings for bearings | 5 |
| 8482.9990 | - - - Other | 5 |
| 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). | |
| | -Transmission shafts (including cam shafts and crank shafts) and cranks: | |
| | - - - For vehicles of Chapter 87: | |

| PCT CODE | DESCRIPTION | CD% |
|-----------|---|-----|
| (1) | (2) | (3) |
| 8483.1011 | ---- Following components for agricultural tractors of sub - heading 8701.9020 | 35 |
| | (1) Cam shafts (for three cylinder engines only) | |
| | (2) Counter shaft | |
| | (3) Crown wheel and pinion | |
| | (4) Main shaft | |
| | (5) Pinion constant mesh | |
| | (6) Pinion counter shaft (3rd) | |
| | (7) Pinion counter shaft (high) | |
| | (8) Pinion differential | |
| | (9) Pinion intermediate | |
| | (10) Pinion main drive shaft (upto 80 HP) | |
| | (11) Pinion main shaft inter | |
| | (12) Pinion PTO ground speed / PTO input | |
| | (13) PTO shaft assembly | |
| | (14) Shaft for driven gear | |
| | (15) Shaft for driving wheel | |
| | (16) Shaft for hydraulic lift machinism | |
| | (17) Shaft for PTO Clutch | |
| | (18) Shaft for PTO drive | |
| | (19) Shaft for PTO drive gear | |
| | (20) Shaft for rear drive (upto 80 HP) | |
| 8483.1012 | ---- Shaft for rocker arm, shaft worm, spindle shaft complete gear, spindle for cam guide sprocket and crank shaft for vehicles of heading 87.11 | 35 |
| 8483.1019 | ---- Other | 35 |
| 8483.1090 | --- Other | 20 |
| 8483.2000 | -Bearing housings, incorporating ball or roller bearings | 15 |
| | -Bearing housings, not incorporating ball or roller bearings; plain shaft bearings: | |
| 8483.3010 | - - - Plain shaft bearing and bushing for the vehicles of chapter 87 | 35 |
| 8483.3020 | - - - Other plain shaft bearings and bushings | 20 |
| 8483.3030 | --- Fabric bearings | 5 |
| 8483.3090 | --- Other | 20 |
| | -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: | |
| | --- For vehicles of chapter 87: | |
| 8483.4011 | ---- Following components for agricultural tractors of sub - heading 8701.9020 | 35 |
| | (1) Carrier assembly planetary gears and parts thereof | |
| | (2) Carrier, rear axle assembly and parts thereof | |
| | (3) Drive gears PTO | |
| | (4) Fly wheel rings | |
| | (5) Gear 3rd / Gear drive 3rd and reverse | |
| | (6) Gear assembly and gears driven 3rd | |
| | (7) Gear assembly and gears driven 4th | |
| | (8) Gear constant mesh / Gear drive 4th | |

| PCT CODE | DESCRIPTION | CD% |
|-----------|---|-----|
| (1) | (2) | (3) |
| | (9) Gear drive 1st and 2nd | |
| | (10) Gear drive Reverse, 1st and 2nd | |
| | (11) Gear driven 2nd | |
| | (12) Gear for hydraulic pump drive (for tractors upto 55 HP) | |
| | (13) Gear ground speed for PTO / Driven Gear for PTO | |
| | (14) Gear lubricating oil, (for tractors upto 80 HP) | |
| | (15) Gear main shaft inter and high | |
| | (16) Gear main shaft low / Gear driven 1st | |
| | (17) Gear PTO constant mesh / Drive gear PTO | |
| | (18) Gear PTO driven (for tractors upto 55 HP) | |
| | (19) Gears reverse cluster / gear driven reverse | |
| | (20) Intermediate gear (for tractors upto 55 HP) | |
| | (21) Planetary gear (for tractors upto 55 HP) | |
| | (22) Side gears / differential gears | |
| | (23) Timing gears (for three cylinder engines only) | |
| 8483.4012 | ---- Gears (C1, C2, C3, C4, M2, M3, M4) for vehicles of heading 87.11 | 35 |
| 8483.4019 | ---- Other | 35 |
| 8483.4090 | --- Other | 20 |
| | -Flywheels and pulleys, including pulley blocks: | |
| | --- Flywheels: | |
| 8483.5011 | --- -Flywheels (without built-in gear ring) for motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, and 8704.3190; Fly wheels for vehicles of heading 87.11 | 35 |
| 8483.5012 | --- -Fly wheels (without built-in gear ring) for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390 | 35 |
| 8483.5013 | ---- Other for engine of motor cars and vehicles | 35 |
| 8483.5019 | ---- Other | 25 |
| | --- Pulleys, including pulley blocks: | |
| 8483.5021 | ---- Pulley for crank shaft for motor cars of heading 8703 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2193, and 8704.3190 | 35 |
| 8483.5022 | --- -Fan pulley for vehicles of sub-heading 8701.2020 (4x2 vehicles only), 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2299 and 8704.2390 | 35 |
| 8483.5023 | --- - Pullys and pulley blocks for vehicles of heading 87.11 | 35 |
| 8483.5024 | --- -Pulleys for crank shaft, alternator and water pump for agricultural tractors of sub - heading 8701.9020 | 35 |
| 8483.5029 | --- -Other | 35 |
| 8483.5030 | --- Other pulleys and pulley blocks | 25 |
| | -Clutches and shaft couplings (including universal joints): | |
| 8483.6010 | ---Clutches | 35 |
| | ---Other: | |
| 8483.6091 | --- -Shaft coupling (including Universal Joints) for vehicles of heading 87.11 | 35 |
| 8483.6092 | --- -Other for motor cars and vehicles | 35 |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| 8483.6099 | --- -Other | 25 |
| | -Toothed wheels, chain sprockets and other transmission elements presented separately; parts: | |
| 8483.9010 | - - - Following components for agricultural tractors of sub-heading 8701.9020 | 35 |
| | (1) Coupler differential lock/actuating collar | |
| | (2) Coupler PTO | |
| | (3) Coupler rear drive (for tractors upto 80 HP) | |
| | (4) Dog splitter | |
| | (5) Fork for clutch / lever fork for clutch | |
| | (6) Fork shifter planetary / Fork splitter | |
| | (7) Parts for carrier assembly planetary gears | |
| | (8) Parts for rear axle carrier assembly | |
| | (9) Planetary coupler / sleeve sliding gear | |
| | (10) Shifter fork | |
| 8483.9020 | --- For vehicles of heading 87.11 | 35 |
| 8483.9030 | --- Other for motor cars and vehicles | 35 |
| 8483.9090 | --- Other | 25 |
| 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. | |
| | -Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal: | |
| 8484.1010 | --- Spiral wound | 5 |
| | --- For vehicles of Chapter 87: | |
| 8484.1021 | - - - - Gaskets and joints for agricultural tractors of sub - heading 8701.9020 (excluding 4x4 tractors) | 35 |
| 8484.1022 | - - - - Gaskets for water pump, inlet pipe and cylinder block plate for vehicles of heading 8703.2193 | 35 |
| 8484.1029 | - - - - Other | 35 |
| 8484.1090 | --- Other | 25 |
| | -Mechanical seals: | |
| 8484.2010 | - - - For use with the machines/ components of vehicles of chapter 87 | 5 |
| 8484.2020 | - - - Metal Jacketed gaskets | 5 |
| 8484.2090 | - - - Other | 5 |
| 8484.9000 | -Other | 25 |
| [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 | 5 |
| 8486.2000 | - Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 8486.3000 | - Machines and apparatus for the manufacture of flat panel displays | 5 |
| 8486.4000 | - Machines and apparatus specified in Note 9 (C) to this Chapter | 5 |
| 8486.9000 | - Parts and accessories. | 5 |
| 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 | 5 |
| | -Other: | |
| 8487.9010 | - - - Oil seals for vehicles of chapter 87 | 35 |
| 8487.9090 | - - - Other | 20 |

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 purposes (Chapter 90); 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.- 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).

- 4.- 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.
- 5.- 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.
- 6.- 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.
- 7.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).
- 8.- For the purposes of headings 85.41 and 85.42 :
- (a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
 - (b) "Electronic integrated circuits" are :
 - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
 - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film

technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

- (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

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.

- 9.- For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Note.

- 1.- Subheadings 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.

| PCT CODE | DESCRIPTION | CD% |
|--------------|--|-----|
| (1) | (2) | (3) |
| 85.01 | Electric motors and generators (excluding generating sets). | |
| 8501.1000 | -Motors of an output not exceeding 37.5 W | 5 |
| 8501.2000 | -Universal AC/DC motors of an output exceeding 37.5 W | 5 |
| | -Other DC motors; DC generators: | |
| 8501.3100 | - - Of an output not exceeding 750 W | 5 |
| 8501.3200 | - - Of an output exceeding 750 W but not exceeding 75 kW | 5 |
| 8501.3300 | - - Of an output exceeding 75 kW but not exceeding 375 kW | 5 |
| 8501.3400 | - - Of an output exceeding 375 kW | 5 |
| | -Other AC motors, single phase: | |
| 8501.4010 | - - - Of an output not exceeding 60 watts | 5 |
| 8501.4090 | - - - Other | 20 |
| | -Other AC motors, multi-phase: | |
| | - - Of an output not exceeding 750 W: | |
| 8501.5110 | - - - Submersible motors of stainless steel | 5 |
| 8501.5120 | - - - - AC clutch motors for industrial sewing machine | 5 |
| 8501.5190 | - - - Other | 20 |
| | - - Of an output exceeding 750 W but not exceeding 75 kW: | |
| 8501.5210 | - - - Submersible motors of stainless steel | 5 |
| 8501.5220 | - - - - AC clutch motors for industrial sewing machine | 5 |
| 8501.5230 | - - - Geared motors | 20 |
| 8501.5290 | - - - Other | 20 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| | -- Of an output exceeding 75 kW: | |
| 8501.5310 | --- Of an output exceeding 75 kW but not exceeding 375 kW (500 HP) | 20 |
| 8501.5320 | --- Submersible motors of stainless steel | 5 |
| 8501.5330 | --- Geared motors | 5 |
| 8501.5340 | --- H.T Motors with operating input voltage above 1 kV | 5 |
| 8501.5390 | --- Other | 5 |
| | -AC generators (alternators): | |
| 8501.6100 | -- Of an output not exceeding 75 kVA | 20 |
| 8501.6200 | -- Of an output exceeding 75 kVA but not exceeding 375 kVA | 20 |
| 8501.6300 | -- Of an output exceeding 375 kVA but not exceeding 750 kVA | 20 |
| | -- Of an output exceeding 750 kVA: | |
| 8501.6410 | --- Of an output exceeding 750 kVA but not exceeding 1100 kVA | 20 |
| 8501.6490 | --- Other | 5 |
| 85.02 | Electric generating sets and rotary converters. | |
| | -Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): | |
| | -- Of an output not exceeding 75 kVA: | |
| 8502.1110 | --- Of an output not exceeding 5 kVA | 0 |
| 8502.1120 | --- Exceeding 5 KVA but not exceeding 20 KVA | 20 |
| 8502.1130 | --- Exceeding 20 KVA but not exceeding 50 KVA | 20 |
| 8502.1190 | --- Other | 20 |
| 8502.1200 | -- Of an output exceeding 75 kVA but not exceeding 375 kVA | 15 |
| | -- Of an output exceeding 375 kVA: | |
| 8502.1310 | --- Of an output exceeding 375 kVA but not exceeding 1100 kVA | 15 |
| 8502.1390 | --- Other | 0 |
| 8502.2000 | -Generating sets with spark-ignition internal combustion piston engines | 10 |
| | -Other generating sets: | |
| 8502.3100 | -- Wind-powered | 5 |
| 8502.3900 | -- Other | 5 |
| 8502.4000 | -Electric rotary converters | 20 |
| 85.03 | Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02. | |
| 8503.0010 | --- Of machine of heading 8501.1000, 8501.2000, 8501.3100, 8501.3200, 8501.3300, 8501.3400, 8501.4010, 8501.5320, 8501.5330, 8502.3100 & 8502.3900 | 5 |
| 8503.0020 | --- Of machine of heading 8501.5340, 8501.5390, 8502.1110, 8502.1390 & 8502.2000 | 10 |
| 8503.0090 | --- Other | 15 |
| 85.04 | Electrical transformers, static converters (for example, rectifiers) and inductors. | |
| 8504.1000 | -Ballasts for discharge lamps or tubes | 20 |
| | -Liquid dielectric transformers: | |
| 8504.2100 | -- Having a power handling capacity not exceeding 650 kVA | 20 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 8504.2200 | - - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA | 20 |
| 8504.2300 | - - Having a power handling capacity exceeding 10,000 kVA | 20 |
| | -Other transformers: | |
| 8504.3100 | - - Having a power handling capacity not exceeding 1 kVA | 20 |
| 8504.3200 | - - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA | 20 |
| 8504.3300 | - - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA | 20 |
| 8504.3400 | - - Having a power handling capacity exceeding 500 kVA | 20 |
| | -Static converters: | |
| 8504.4010 | - - - Un-interrupted power supply (UPS) of power rating upto 1.5 kVA | 20 |
| 8504.4020 | - - - Battery chargers | 10 |
| 8504.4090 | - - - Other | 10 |
| 8504.5000 | -Other inductors | 20 |
| | -Parts: | |
| 8504.9010 | - - - On load-tape changer for power transformers | 5 |
| 8504.9020 | - - - Bushings for power transformers | 5 |
| 8504.9030 | - - - Of machines of heading 8504.4090 | 5 |
| 8504.9040 | - - - Toroidal cores and strips | 10 |
| 8504.9090 | - - - Other | 15 |
| 85.05 | Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads. | |
| | -Permanent magnets and articles intended to become permanent magnets after magnetisation: | |
| 8505.1100 | - - Of metal | 5 |
| 8505.1900 | - - Other | 5 |
| 8505.2000 | -Electro- magnetic couplings, clutches and brakes | 5 |
| 8505.9000 | -Other, including parts | 5 |
| 85.06 | Primary cells and primary batteries. | |
| 8506.1000 | -Manganese dioxide | 10 |
| 8506.3000 | -Mercuric oxide | 10 |
| 8506.4000 | -Silver oxide | 10 |
| 8506.5000 | -Lithium | 10 |
| 8506.6000 | -Air-zinc | 10 |
| 8506.8000 | -Other primary cells and primary batteries | 10 |
| | -Parts: | |
| 8506.9010 | - - - Brass caps for dry battery cell | 5 |
| 8506.9090 | - - - Other | 5 |
| 85.07 | Electric accumulators, including separators therefor, whether or not rectangular (including square). | |
| | -Lead-acid, of a kind used for starting piston engines: | |
| 8507.1010 | - - - Meant for motor cars of heading 87.03, vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8704.2190, 8704.3190,8703.3225 and vehicles of heading 87.11 | 35 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 8507.1020 | - - - Meant for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390 | 35 |
| 8507.1090 | - - - Other | 35 |
| | -Other lead-acid accumulators: | |
| 8507.2010 | - - - Sealed lead-acid batteries used in telephone exchanges | 10 |
| 8507.2090 | - - - Other | 20 |
| 8507.3000 | -Nickel-cadmium | 10 |
| 8507.4000 | -Nickel-iron | 10 |
| 8507.8000 | -Other accumulators | 10 |
| 8507.9000 | -Parts | 10 |
| 85.08 | Vacuum cleaners. | |
| | - With self-contained electric motor : | |
| 8508.1100 | - - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l | 20 |
| 8508.1900 | - - Other | 20 |
| | - Other vacuum cleaners: | |
| 8508.6010 | - - - Industrial vacuum cleaner | 5 |
| 8508.6090 | - - - Other | 20 |
| 8508.7000 | - Parts | 10 |
| 85.09 | Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08. | |
| | -Food grinders and mixers; fruit or vegetable juice extractors: | |
| 8509.4010 | - - - Food grinders | 20 |
| 8509.4020 | - - - Fruit mixers | 20 |
| 8509.4030 | - - - Fruit or vegetable juice extractors | 20 |
| 8509.8000 | -Other appliances | 20 |
| 8509.9000 | -Parts | 10 |
| 85.10 | Shavers, hair clippers and hair-removing appliances, with self-contained electric motor. | |
| 8510.1000 | -Shavers | 5 |
| 8510.2000 | -Hair clippers | 5 |
| 8510.3000 | -Hair- removing appliances | 5 |
| 8510.9000 | -Parts | 5 |
| 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. | |
| 8511.1000 | -Sparking plugs | 5 |
| 8511.2000 | -Ignition magnetos; magneto-dynamos; magnetic flywheels | 35 |
| 8511.3000 | -Distributors; ignition coils | 35 |
| | -Starter motors and dual purpose starter-generators: | |
| | - - - Starter motors: | |
| 8511.4011 | - - - -For agricultural tractors of sub - heading 8701.9020 | 35 |
| 8511.4012 | - - - -Other for motor cars and vehicles | 35 |
| 8511.4019 | - - - -Other | 25 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 8511.4090 | --- Other | 35 |
| | -Other generators: | |
| 8511.5010 | - - - Alternator assembly for agricultural tractors of sub - heading 8701.9020 | 35 |
| 8511.5020 | --- Alternator assembly for other motor cars and vehicles | 35 |
| 8511.5090 | --- Other | 20 |
| | -Other equipment: | |
| 8511.8010 | - - - Heater/glow plugs for agricultural tractors of sub - heading 8701.9020 | 35 |
| 8511.8020 | --- Heater/glow plugs for other motor cars and vehicles | 35 |
| 8511.8090 | --- Other | 25 |
| | -Parts: | |
| 8511.9010 | - - - Aluminium casted distributor case for motor cars of heading 8703 (not exceeding 800cc) and vehicles of sub - heading 8704.3190 | 35 |
| 8511.9020 | --- Other for motor cars and vehicles | 35 |
| 8511.9090 | --- Other | 25 |
| 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 | 20 |
| | -Other lighting or visual signalling equipment: | |
| | --- Head light for motor vehicles: | |
| 8512.2011 | --- - For vehicles of sub-headings 8703.2115, 8703.3223, 8703.3225 and vehicles of heading 87.11 | 35 |
| 8512.2012 | ---- For vehicles of sub-heading 8701.9020 | 35 |
| 8512.2019 | ---- Other | 35 |
| | --- Lamp assembly, front turn signal: | |
| 8512.2021 | - - - - For motor cars of heading 8703 (not exceeding 1200cc), vehicles of sub-headings 8701.9020, 8703.2113, 8703.2115 8703.2193, 8703.3225, 8704.2219, 8704.3190 and vehicles of heading 87.11 | 35 |
| 8512.2022 | - - - - For vehicles of sub-heading 8701.9020 and 8704.2219, | 35 |
| 8512.2029 | ---- Other | 35 |
| | --- Lamp assembly for luggage compartment: | |
| 8512.2031 | ---- For vehicles of heading 8703. | 35 |
| 8512.2039 | ---- Other | 35 |
| | --- Lamp assembly for illuminating license plate: | |
| 8512.2041 | - - - - For motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190 and 8704.3190 | 35 |
| 8512.2042 | ---- For vehicles of sub-heading 8701.9020 | 35 |
| 8512.2049 | ---- Other | 35 |
| | - - - Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light: | |
| 8512.2051 | --- -For motor cars of heading 87.03 (not exceeding 800cc), vehicles of sub-headings 8703.2113, 8703.2115,8703.3225, 8704.3190 and 87.11 | 35 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 8512.2052 | - - - -For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390 | 35 |
| 8512.2059 | - - - -Other | 35 |
| | - - - Lamp assembly, side body turning indicator: | |
| 8512.2061 | - - - -For motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8703.3225 and 8704.3190 | 35 |
| 8512.2062 | - - - - For vehicles of sub-heading 8701.9020 | 35 |
| 8512.2063 | - - - - Turn flasher assembly for motor cars of heading 8703 (not exceeding 1200 CC) and vehicles of sub-heading 8703.2115; wincking devices for vehicles of heading 8711. | 35 |
| 8512.2064 | - - - - Turn flasher assembly for other motor cars and vehicles of chapter 87 | 35 |
| 8512.2069 | - - - - Other | 35 |
| | - - - Car ceiling lamp/room lamp: | |
| 8512.2071 | - - - - For motor cars of heading 8703 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190 and 8703.3225 | 35 |
| 8512.2072 | - - - - For vehicles of sub-heading 8704.2219 | 35 |
| 8512.2079 | - - - - Other | 35 |
| 8512.2090 | - - - Other | 35 |
| | -Sound signalling equipment: | |
| 8512.3010 | - - - For vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3225, 8704.2190, 8704.3190 and heading 87.11 | 35 |
| 8512.3020 | - - - For vehicles of sub-headings 8701.9020, 8702.1090 and 8702.9090 | 35 |
| 8512.3030 | - - - Anti-theft alarm system for vehicles of chapter 87 | 35 |
| 8512.3090 | - - - Other | 35 |
| | -Windscreen wipers, defrosters and demisters: | |
| | - - - Wiper arm and blade assembly: | |
| 8512.4011 | - - - - For motor cars of heading 8703 and vehicles of sub-heading 8703.3223, 8703.3225, and 8704.2190 | 35 |
| 8512.4012 | - - - - For vehicles of sub-heading 8704.2219 | 35 |
| 8512.4019 | - - - - Other | 35 |
| | - - - Link assembly for wiper arm and blade: | |
| 8512.4021 | - - - - For motor cars of heading 8703 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.3223 and 8704.3190 | 35 |
| 8512.4029 | - - - - Other for motor cars and vehicles | 35 |
| 8512.4090 | - - - Other | 35 |
| | -Parts: | |
| 8512.9010 | - - - Parts of the products of sub-headings 8512.4011 and 8512.4020 | 35 |
| 8512.9020 | - - - Knobs for light switches for agricultural tractors of sub - heading 8701.9020 | 35 |
| 8512.9030 | - - - Knobs for light switches for motor cars and vehicles | 35 |
| 8512.9090 | - - - Other | 35 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 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. | |
| | -Lamps: | |
| 8513.1010 | - - - Miners' safety lamps | 5 |
| 8513.1020 | - - - Other safety lamps; Morse signalling lamps; examination lamps | 15 |
| 8513.1030 | - - - Rechargeable emergency light | 10 |
| 8513.1040 | - - - Torches | 10 |
| 8513.1050 | - - - Hurricane lanterns | 10 |
| 8513.1090 | - - - Other | 15 |
| | -Parts: | |
| 8513.9010 | - - - Of Miners' safety lamps | 5 |
| 8513.9090 | - - - Other | 10 |
| 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 | 5 |
| 8514.2000 | -Furnaces and ovens functioning by induction or dielectric loss | 5 |
| 8514.3000 | -Other Furnaces and ovens | 5 |
| 8514.4000 | -Other equipment for the heat treatment of materials by induction or dielectric loss | 5 |
| 8514.9000 | -Parts | 5 |
| 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 iron and guns | 5 |
| 8515.1900 | - - Other | 5 |
| | -Machines and apparatus for resistance welding of metal: | |
| 8515.2100 | - - Fully or partly automatic | 5 |
| 8515.2900 | - - Other | 5 |
| | -Machines and apparatus for arc (including plasma arc) welding of metals: | |
| 8515.3100 | - - Fully or partly automatic | 5 |
| 8515.3900 | - - Other | 5 |
| 8515.8000 | -Other machines and apparatus | 5 |
| 8515.9000 | -Parts | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 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. | |
| 8516.1000 | -Electric instantaneous or storage water heaters and immersion heaters | 20 |
| | -Electric space heating apparatus and electric soil heating apparatus: | |
| 8516.2100 | - - Storage heating radiators | 20 |
| 8516.2900 | - - Other | 20 |
| | -Electro-thermic hair-dressing or hand-drying apparatus: | |
| 8516.3100 | - - Hair dryers | 15 |
| 8516.3200 | - - Other hair-dressing apparatus | 15 |
| 8516.3300 | - - Hand-drying apparatus | 15 |
| 8516.4000 | -Electric smoothing irons | 20 |
| 8516.5000 | -Microwave ovens | 25 |
| | -Other ovens; cookers, cooking plates, boiling rings, grillers and roasters: | |
| 8516.6010 | - - - Electric oven | 20 |
| 8516.6020 | - - - Electric ranges | 20 |
| 8516.6030 | - - - Electric roasters/grillers | 20 |
| 8516.6090 | - - - Other | 20 |
| | -Other electro-thermic appliances: | |
| 8516.7100 | - - Coffee or tea makers | 20 |
| 8516.7200 | - - Toasters | 20 |
| | - - Other: | |
| 8516.7910 | - - - Insect killers | 25 |
| 8516.7990 | - - - Other | 25 |
| | -Electric heating resistors: | |
| 8516.8010 | - - - Electric Heating Element for Refrigerators/Power condensation heater for motors | 10 |
| 8516.8090 | - - - Other | 20 |
| 8516.9000 | -Parts | 5 |
| 85.17 | Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. | |
| | - Telephone sets, including telephones for cellular networks or for other wireless networks: | |
| 8517.1100 | - - Line telephone sets with cordless handsets | 20 |
| | - - Telephones for cellular networks or for other wireless networks: | |
| 8517.1210 | - - - Cellular mobile phone | 0 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 8517.1220 | --- Fixed wireless terminal and CDMA | 15 |
| 8517.1290 | --- Other | 25 |
| | -- Other: | |
| 8517.1810 | --- Video phones | 10 |
| 8517.1890 | --- Other | 10 |
| | - 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 | 20 |
| | -- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus | |
| 8517.6210 | --- Voice fequency telegraphy | 5 |
| 8517.6220 | --- Modems | 5 |
| 8517.6230 | --- High bit rate digital hierarchy system (SDH) | 5 |
| 8517.6240 | --- Digital loop carrier system (DLC) | 5 |
| 8517.6250 | --- Synchronous digital hierarchy system (SDH) | 5 |
| 8517.6260 | --- Multiplexers, statistical multiplexers | 5 |
| 8517.6290 | --- Other | 20 |
| | -- Other: | |
| 8517.6910 | --- ISDN system | 5 |
| 8517.6920 | --- ISDN terminal adapters | 5 |
| 8517.6930 | --- Routers | 0 |
| 8517.6940 | --- Subscriber end equipment | 5 |
| 8517.6950 | --- Set top boxes for gaining access to internet | 5 |
| 8517.6960 | --- Attachements for telephones | 5 |
| 8517.6970 | - - - Networking equipments like LAN bridges, hubs, switches and repeaters | 0 |
| 8517.6980 | --- Multi-station access units | 0 |
| 8517.6990 | --- Other | 5 |
| 8517.7000 | - Parts | 10 |
| 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. | |
| | -Microphones and stands therefor: | |
| 8518.1010 | - - - Microphones having a frequency range of 300 Hz to 3.4 KHz with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use | 5 |
| 8518.1090 | --- Other | 15 |
| | -Loudspeakers, whether or not mounted in their enclosures: | |
| 8518.2100 | -- Single loudspeakers, mounted in their enclosure | 20 |
| 8518.2200 | -- Multiple loudspeakers, mounted in the same enclosure | 20 |
| | -- Other: | |
| 8518.2910 | - - - Loudspeakers, without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50mm, for telecommunication use | 5 |
| 8518.2990 | --- Other | 15 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 8518.3000 | -Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers | 20 |
| 8518.4000 | -Audio-frequency electric amplifiers | 20 |
| 8518.5000 | -Electric sound amplifier sets | 20 |
| 8518.9000 | -Parts | 15 |
| 85.19 | Sound recording or reproducing apparatus. | |
| 8519.2000 | - Apparatus operated by coins, banknotes, bank Cards, tokens or by other means of payment | 20 |
| 8519.3000 | - Turntables (record-decks) | 20 |
| 8519.5000 | - Telephone answering machines | 20 |
| | - Other apparatus: | |
| | - - Using magnetic, optical or semiconductor media: | |
| 8519.8110 | - - - Dubbing system of a kind used in film studios and production houses | 5 |
| 8519.8190 | - - - Other | 20 |
| | - - Other: | |
| 8519.8910 | - - - Compact disc players | 20 |
| 8519.8920 | - - - Dubbing system of a kind used in film studios and production houses | 5 |
| 8519.8930 | - - - MP-3 player | 20 |
| 8519.8990 | - - - Other | 20 |
| [85.20] | | |
| 85.21 | Video recording or reproducing apparatus, whether or not incorporating a video tuner. | |
| | -Magnetic tape-type: | |
| 8521.1010 | - - - V.C.R. | 20 |
| 8521.1020 | - - - V.C.P. | 20 |
| 8521.1090 | - - - Other | 20 |
| | -Other: | |
| 8521.9010 | - - - Laser video Disc Player | 20 |
| 8521.9090 | - - - Other | 20 |
| 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 | 5 |
| 8522.9000 | -Other | 5 |
| 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 : | |
| 8523.2100 | - - Cards incorporating a magnetic stripe | 5 |
| | - - Other: | |
| 8523.2910 | - - - Magnetic discs | 5 |
| 8523.2920 | - - - Video magnetic tapes including those in hubs and reels, rools, pancakes and jumbo rolls | 20 |
| 8523.2930 | - - - Audio cassettes | 20 |
| 8523.2940 | - - - Video cassettes | 20 |
| 8523.2990 | - - - Other | 20 |

| PCT CODE | DESCRIPTION | CD% |
|----------------|---|-----|
| (1) | (2) | (3) |
| | - Optical media: | |
| 8523.4010 | --- Discs for laser reading systems for reproducing phenomena other than sound or image | 5 |
| 8523.4030 | --- Discs for laser reading systems for reproducing sound only | 20 |
| 8523.4040 | --- Compact disc (Audio) | 20 |
| 8523.4050 | --- Compact disc (Video) | 20 |
| 8523.4060 | --- Digital video disc | 20 |
| 8523.4090 | --- Other | 20 |
| | - Semiconductor media : | |
| | -- Solid-state non-volatile storage devices: | |
| 8523.5110 | --- Multimedia memory cards (MMC), SD cards | 5 |
| 8523.5120 | --- Other multimedia storage devices capable of connecting to an automatic data processing machine | 5 |
| 8523.5190 | --- Other | 5 |
| | -- "Smart cards": | |
| 8523.5210 | --- SIM cards | 5 |
| 8523.5320 | --- Memory cards | 5 |
| | -- Other: | |
| 8523.5910 | --- Proximity cards and tags | 5 |
| 8523.5990 | --- Other | 10 |
| | - Other: | |
| 8523.8010 | --- Other, for reproducing representations of instructions, data sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 5 |
| 8523.8020 | --- Gramophone records | 20 |
| 8523.8030 | --- Information technology software | 5 |
| 8523.8040 | --- Video tapes of education nature | 5 |
| 8523.8050 | --- Digital Quran | 0 |
| 8523.8090 | --- Other | 10 |
| [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. | |
| | - Transmission apparatus | |
| 8525.5010 | --- Radio broadcast transmitter | 15 |
| 8525.5020 | --- TV broadcast transmitter | 15 |
| 8525.5030 | --- Communication jamming equipment | 15 |
| 8525.5040 | --- Wireless microphone | 15 |
| 8525.5090 | --- Other | 5 |
| | - Transmission apparatus incorporating reception apparatus: | |
| 8525.6010 | --- Blue tooth whether or not capable Of connecting to an automatic data processing machine | 5 |
| 8525.6020 | --- Radio paging apparatus | 5 |
| 8525.6030 | --- Walkie talkie set | 10 |
| 8525.6040 | --- VSAT terminals | 10 |
| 8525.6050 | --- Other satellite communication equipment | 10 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 8525.6060 | - - - Vehicle tracking system | 5 |
| 8525.6070 | - - - Modems | 5 |
| 8525.6090 | - - - Other | 10 |
| | - Television cameras, digital cameras and video camera recorders: | |
| 8525.8010 | - - - Close circuit TV cameras | 10 |
| 8525.8020 | - - - Multimedia still/video camera | 5 |
| 8525.8030 | - - - Television cameras | 10 |
| 8525.8040 | - - - Digital cameras | 10 |
| 8525.8050 | - - - Video cameras recorders | 10 |
| 8525.8090 | - - - Other | 5 |
| 85.26 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus. | |
| 8526.1000 | -Radar apparatus | 5 |
| | -Other: | |
| 8526.9100 | - - Radio navigational aid apparatus | 5 |
| 8526.9200 | - - Radio remote control apparatus | 5 |
| 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 | 20 |
| 8527.1300 | - - Other Apparatus combined with sound recording or reproducing Apparatus | 20 |
| 8527.1900 | - - Other | 20 |
| | - Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles : | |
| | - - Combined with sound recording or reproducing apparatus: | |
| 8527.2110 | - - - For vehicles of chapter 87 | 35 |
| 8527.2190 | - - - Other | 25 |
| | - - Other: | |
| 8527.2910 | - - - For vehicles of chapter 87 | 35 |
| 8527.2990 | - - - Other | 25 |
| | - Other : | |
| 8527.9100 | - - Combined with sound recording or reproducing apparatus | 20 |
| 8527.9200 | - - not combined with sound recording or reproducing apparatus but combined with a clock | 20 |
| | - - Other: | |
| 8527.9910 | - - - Modems | 5 |
| 8527.9990 | - - - Other | 20 |
| 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 : | |
| | - - Of a kind solely or principally used in an automatic data processing system of heading 84.71: | |
| 8528.4110 | - - - CRT monitors in used/second hand condition | 25 |

| PCT CODE | DESCRIPTION | CD% |
|--------------|---|-----|
| (1) | (2) | (3) |
| 8528.4190 | - - -Other | 0 |
| 8528.4900 | - -Other | 25 |
| | - Other monitors : | |
| 8528.5100 | - -Of a kind solely or principally used in an automatic data processing system of heading 84.71: | 0 |
| 8528.5900 | - - Other | 25 |
| | - Projectors : | |
| | - - Of a kind solely or principally used in an automatic data processing system of heading 84.71: | |
| 8528.6110 | - - - Multimedia projector | 5 |
| 8528.6190 | - - - Other | 5 |
| 8528.6900 | - - Other | 25 |
| | - Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: | |
| | - - Not designed to incorporate a video display or screen: | |
| 8528.7110 | - - - Reception Apparatus for receiving satellite signals of a kind used with TV (satellite dish receivers) | 20 |
| 8528.7190 | - - - Other | 25 |
| | - - Other, colour: | |
| | - - - Television set: | |
| 8528.7211 | - - - -Liquid crystal display | 25 |
| 8528.7212 | - - - -Other | 25 |
| 8528.7220 | - - - Reception apparatus for receiving satellite signals of a kind used with TV (Satellite dish receivers) | 20 |
| 8528.7290 | - - - Other | 25 |
| 8528.7300 | - - Other, black and white or other monochrome | 25 |
| 85.29 | Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28. | |
| | -Aerials and aerial reflectors of all kinds; parts suitable for use therewith: | |
| 8529.1010 | - - - Parts and accessories for cable TV/Satellite receiver i.e, (splitter, channel combiners, signal amplifiers etc) | 20 |
| 8529.1020 | - - - LNB, actuators | 20 |
| 8529.1090 | - - - Other | 20 |
| | -Other: | |
| 8529.9020 | - - - T.V tuners | 5 |
| 8529.9030 | - - - T.V. converter box | 20 |
| 8529.9090 | - - - Other | 20 |
| 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 | 5 |
| 8530.8000 | -Other equipment | 5 |
| 8530.9000 | -Parts | 5 |
| 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 | 5 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 8531.2000 | -Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) | 5 |
| 8531.8000 | -Other apparatus | 10 |
| | -Parts: | |
| 8531.9010 | - - - Panic button | 5 |
| 8531.9020 | - - - Parts of apparatus of sub-heading 8531.2000 | 5 |
| 8531.9090 | - - - Other | 5 |
| 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) | 25 |
| | -Other fixed capacitors: | |
| 8532.2100 | - - Tantalum | 10 |
| 8532.2200 | - - Aluminium electrolytic | 25 |
| 8532.2300 | - - Ceramic dielectric, single layer | 10 |
| 8532.2400 | - - Ceramic dielectric, multilayer | 10 |
| 8532.2500 | - - Dielectric of paper or plastics | 25 |
| 8532.2900 | - - Other | 25 |
| | -Variable or adjustable (pre-set) capacitors: | |
| 8532.3010 | - - - Capacitor for ignition discharge for vehicles of heading 87.11 | 35 |
| 8532.3020 | - - - Capacitor for ignition discharge for other motor cars and vehicles | 35 |
| 8532.3090 | - - - Other | 25 |
| | -Parts: | |
| 8532.9010 | - - - Capacitors decks of metal or plastic with terminals or connectors | 10 |
| 8532.9020 | - - - Capacitors terminals | 10 |
| 8532.9090 | - - - Other | 20 |
| 85.33 | Electrical resistors (including rheostats and potentiometers), other than heating resistors. | |
| 8533.1000 | -Fixed carbon resistors, composition or film types | 5 |
| | -Other fixed resistors: | |
| 8533.2100 | - - For a power handling capacity not exceeding 20 W | 5 |
| 8533.2900 | - - Other | 5 |
| | -Wirewound variable resistors, including rheostats and potentiometers: | |
| 8533.3100 | - - For a power handling capacity not exceeding 20 W | 5 |
| 8533.3900 | - - Other | 5 |
| 8533.4000 | -Other variable resistors, including rheostats and potentiometers | 5 |
| 8533.9000 | -Parts | 5 |
| 8534.0000 | Printed circuits. | 20 |
| 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 | 20 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| | -Automatic circuit breakers: | |
| | - - For a voltage of less than 72.5 kV: | |
| 8535.2110 | - - - Upto 17.5 kV | 20 |
| 8535.2190 | - - - Other | 10 |
| 8535.2900 | - - Other | 10 |
| | -Isolating switches and make-and- break switches: | |
| 8535.3010 | - - - For a voltage upto 145 kV | 20 |
| 8535.3090 | - - - Other | 10 |
| | -Lightening arrestors, voltage limiters and surge suppressors: | |
| 8535.4010 | - - - For a voltage upto 245 kV | 20 |
| 8535.4090 | - - - Other | 10 |
| 8535.9000 | -Other | 10 |
| 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 | 20 |
| | -Automatic circuit breakers: | |
| 8536.2010 | - - - Circuit breakers above 10 amp | 5 |
| 8536.2020 | - - - Air Circuit breakers, multi phase | 5 |
| 8536.2090 | - - - Other | 20 |
| 8536.3000 | -Other apparatus for protecting electrical circuits | 20 |
| | -Relays: | |
| 8536.4100 | - - For a voltage not exceeding 60 V | 5 |
| 8536.4900 | - - Other | 5 |
| | -Other switches: | |
| 8536.5010 | - - - Pressure switches | 10 |
| | - - - Ignition switches: | |
| 8536.5021 | - - - - (1) Ignition switches without combination steering lock for motor cars of heading 8703 (not exceeding 800 cc) | 35 |
| | (2) Ignition switches (with or without combination lock) and handle switch assembly for vehicles of heading 87.11 | |
| | (3) Switch assembly combination and ignition switch assembly for vehicles of heading 8703.2113, 8704.3190; | |
| 8536.5022 | - - - - Nentral safety switch, push button, ignition switch, light switch, stop light switch, and horn switch for vehicles of sub-heading 8701.9020 | 35 |
| 8536.5029 | - - - -Other | 35 |
| | - - - Other: | |
| 8536.5091 | - - - -Door switches for interior lamp for motor cars of heading 8703, (not exceeding 1200cc) and vehicles of sub - heading 8704.2190 | 35 |
| 8536.5092 | - - - -Other for motor cars and vehicles | 35 |
| 8536.5099 | - - - -Other | 20 |
| | -Lamp-holders, plugs and sockets: | |
| 8536.6100 | - - Lamp-holders | 20 |
| | - - Other: | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 8536.6910 | - - - Plugs & Sockets with pins 16 & above | 5 |
| 8536.6990 | - - - Other | 20 |
| 8536.7000 | - Connectors for optical fibres, optical fibre bundles or cables | 20 |
| | -Other apparatus: | |
| 8536.9010 | - - - Wafer probers | 5 |
| 8536.9030 | - - - Magnetic contactors/thermal protectors for motors | 10 |
| 8536.9090 | - - - Other | 20 |
| | | |
| 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. | |
| | -For a voltage not exceeding 1,000 V: | |
| 8537.1010 | - - - Fuse boxes for vehicles of heading 87.11 | 35 |
| 8537.1020 | - - - Fuse boxes for other motor cars and vehicles | 35 |
| 8537.1090 | - - - Other | 25 |
| 8537.2000 | -For a voltage exceeding 1,000 V | 25 |
| 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 | 20 |
| | -Other: | |
| 8538.9010 | - - - Vacuum Interrupters for vacuum circuit breakers | 5 |
| 8538.9090 | - - - Other | 15 |
| 85.39 | Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps. | |
| 8539.1000 | -Sealed beam lamp units | 35 |
| | -Other filament lamps, excluding ultra-violet or infra-red lamps: | |
| | - - Tungsten halogen: | |
| 8539.2110 | - - - Bulbs for automotive vehicles | 35 |
| 8539.2190 | - - - Other | 10 |
| 8539.2200 | - - Other, of a power not exceeding 200 W and for a voltage exceeding 100V | 20 |
| | - - Other: | |
| 8539.2910 | - - - For automotive vehicles | 35 |
| 8539.2920 | - - - For flash light | 20 |
| 8539.2990 | - - - Other | 20 |
| | -Discharge lamps, other than ultra-violet lamps: | |
| 8539.3100 | - - Fluorescent, hot cathode | 20 |
| 8539.3200 | - - Mercury or sodium vapour lamps; metal halide lamps | 20 |
| | - - Other: | |
| 8539.3910 | - - - Energy saving lamp | 10 |
| 8539.3990 | - - - Other | 20 |
| | -Ultra-violet or infra-red lamps; arc-lamps: | |

| PCT CODE | DESCRIPTION | CD% |
|--------------|---|-----|
| (1) | (2) | (3) |
| 8539.4100 | - - Arc-lamps | 20 |
| | - - Other: | |
| 8539.4910 | - - - Infra-red lamp | 20 |
| 8539.4920 | - - - Ultra-violet lamps | 20 |
| | -Parts: | |
| 8539.9010 | - - - Tungsten filament and lead in wire for bulbs and tube lights | 5 |
| 8539.9020 | - - - Base cap for bulb | 5 |
| 8539.9030 | - - - Base cap for tube light | 10 |
| 8539.9040 | - - - Parts for energy saving lamps | 5 |
| 8539.9090 | - - - Other | 10 |
| 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 | 5 |
| 8540.1200 | - - Black and white or other monochrome | 5 |
| 8540.2000 | -Television camera tubes; image converters and intensifiers; other photo-cathode tubes | 5 |
| 8540.4000 | -Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm | 5 |
| 8540.5000 | -Data/graphic display tubes, black and white or other monochrome | 5 |
| 8540.6000 | -Other cathode-ray tubes | 5 |
| | -Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: | |
| 8540.7100 | - - Magnetrons | 5 |
| 8540.7200 | - - Klystrons | 5 |
| 8540.7900 | - - Other | 5 |
| | -Other valves and tubes: | |
| 8540.8100 | - - Receiver or amplifier valves and tubes | 5 |
| 8540.8900 | - - Other | 5 |
| | -Parts: | |
| 8540.9100 | - - Of cathode-ray tubes | 5 |
| 8540.9900 | - - Other | 5 |
| 85.41 | Diodes, transistors and similar semi-conductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals. | |
| 8541.1000 | -Diodes, other than photosensitive of light emitting diodes | 5 |
| | -Transistors, other than photosensitive transistors: | |
| 8541.2100 | - - With a dissipation rate of less than 1 W | 5 |
| 8541.2900 | - - Other | 5 |
| 8541.3000 | -Thyristors, diacs and triacs, other than photosensitive devices | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 8541.4000 | -Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes | 5 |
| 8541.5000 | -Other semiconductor devices | 5 |
| 8541.6000 | -Mounted piezo-electric crystals | 5 |
| 8541.9000 | -Parts | 5 |
| 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 | 5 |
| 8542.3200 | - - Memories | 5 |
| 8542.3300 | - - Amplifiers | 5 |
| 8542.3900 | - - Other | 5 |
| 8542.9000 | - Parts | 5 |
| 85.43 | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. | |
| 8543.1000 | - Particle accelerators | 10 |
| 8543.2000 | -Signal generators | 10 |
| 8543.3000 | -Machines and apparatus for electroplating, electrolysis or electrophoresis | 5 |
| | - Other machines and apparatus: | |
| 8543.7010 | - - - Remote control | 5 |
| 8543.7090 | - - - Other | 5 |
| | -Parts: | |
| 8543.9010 | - - - Of machines of heading 8543.1900 & 8543.2000 | 5 |
| 8543.9090 | - - - Other | 5 |
| 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: | |
| | - - Of copper: | |
| 8544.1110 | - - - Enamelled wire with nylon cover | 10 |
| 8544.1190 | - - - Other | 20 |
| 8544.1900 | - - Other | 25 |
| 8544.2000 | -Co-axial cable and other co-axial electric conductors | 25 |
| | -Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships: | |
| | - - - Of a kind used in vehicles of chapter 87: | |
| 8544.3011 | - - - - Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8704.2190, 8704.3190, 8703.3225 and vehicles of heading 87.11 | 35 |
| 8544.3012 | - - - - Wiring sets and cable sets for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020 | 35 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 8544.3019 | ---- Other | 35 |
| 8544.3090 | --- Other | 35 |
| | - Other electric conductors, for a voltage not exceeding 1,000 V : | |
| | - - Fitted with connectors: | |
| 8544.4210 | --- Computer leads | 5 |
| | - - - Of a kind used in vehicles of chapter 87: | |
| 8544.4221 | - - - -Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113,8703.2115, 8703.2193, 8703.3223, 8704.2190, 8704.3190, 8703.3225 and vehicles of heading 87.11 | 35 |
| 8544.4222 | - - - -Wiring sets and cable sets for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020 | 35 |
| 8544.4229 | ---- Other | 35 |
| 8544.4290 | --- Other | 25 |
| | - - Other: | |
| 8544.4910 | - - -Telephone cables | 25 |
| 8544.4920 | - - - Multi core, flexible, flat type copper, insulated (all features together) | 10 |
| 8544.4990 | - - - Other | 25 |
| 8544.6000 | -Other electric conductors, for a voltage exceeding 1,000 V | 20 |
| 8544.7000 | -Optical fibre cables | 25 |
| 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 | 5 |
| 8545.1900 | - - Other | 15 |
| 8545.2000 | -Brushes | 15 |
| | -Other: | |
| 8545.9010 | - - - For motor vehicles including tractors | 35 |
| 8545.9020 | - - - For dry battery cells | 5 |
| 8545.9090 | - - - Other | 15 |
| 85.46 | Electrical insulators of any material. | |
| 8546.1000 | -Of glass | 25 |
| 8546.2000 | -Of ceramics | 25 |
| 8546.9000 | -Other | 25 |
| 85.47 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material. | |
| 8547.1000 | -Insulating fittings of cermics | 20 |
| 8547.2000 | -Insulating fittings of plastics | 20 |
| 8547.9000 | -Other | 20 |

| PCT CODE | DESCRIPTION | CD% |
|-----------|--|-----|
| (1) | (2) | (3) |
| 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. | |
| | -Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators: | |
| 8548.1010 | - - - Batteries plates | 0 |
| 8548.1090 | - - - Other | 5 |
| 8548.9000 | -Other | 25 |

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);
 - (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) 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; 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;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
- 5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

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

Chapter 86

Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling 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.

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|------------|
| (1) | (2) | (3) |
| 86.01 | Rail locomotives powered from an external source of electricity or by electric accumulators. | |
| 8601.1000 | -Powered from an external source of electricity | 5 |
| 8601.2000 | -Powered by electric accumulators | 5 |
| 86.02 | Other rail locomotives; locomotive tenders. | |
| 8602.1000 | -Diesel-electric locomotives | 5 |
| 8602.9000 | -Other | 5 |
| 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 | 5 |
| 8603.9000 | -Other | 5 |
| 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). | 5 |
| 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). | 5 |
| 86.06 | Railway or tramway goods vans and wagons, not self-propelled. | |
| 8606.1000 | -Tank wagons and the like | 5 |
| 8606.3000 | -Self-discharging vans and wagons, other than those of subheading 8606.10 | 5 |
| | -Other: | |
| 8606.9100 | -- Covered and closed | 5 |
| 8606.9200 | -- Open, with non-removable sides of a height exceeding 60 cm | 5 |
| 8606.9900 | -- Other | 5 |
| 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 | 5 |
| 8607.1200 | -- Other bogies and bissel bogies | 5 |
| 8607.1900 | -- Other, including parts | 5 |
| | -Brakes and parts thereof: | |
| 8607.2100 | -- Air brakes and parts thereof | 5 |
| 8607.2900 | -- Other | 5 |
| 8607.3000 | -Hooks and other coupling devices, buffers, and parts thereof | 5 |
| | -Other: | |
| 8607.9100 | -- Of locomotives | 5 |
| 8607.9900 | -- Other | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------|---|-----|
| (1) | (2) | (3) |
| 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. | 5 |
| 8609.0000 | Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport. | 10 |

Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Notes.

- 1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
- 2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
- 3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
- 4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

| PCT CODE | DESCRIPTION | CD% |
|--------------|---|-----|
| (1) | (2) | (3) |
| 87.01 | Tractors (other than tractors of heading 87.09). | |
| | -Pedestrian controlled tractors: | |
| 8701.1010 | - - - Components for the assembly/ manufacture, in any kit form | 30 |
| 8701.1090 | - - - Other | 30 |
| | -Road tractors for semi-trailers: | |
| 8701.2010 | - - - Components for the assembly / manufacture, in any kit form, of less than 280 HP | 30 |
| 8701.2020 | - - - In CBU condition, less than 280 HP | 30 |
| 8701.2030 | - - - Components for the assembly / manufacture, in any kit form, of 280 HP and above | 15 |
| 8701.2040 | - - - in CBU condition of 280 HP and above | 15 |
| 8701.2090 | - - - Other | 10 |
| | -Track-laying tractors: | |
| 8701.3010 | - - - Components for the assembly/manufacture, in any kit form | 30 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 8701.3090 | - - - Other | 30 |
| | -Other: | |
| 8701.9010 | - - - Components for the assembly / manufacture of agricultural tractors, in any kit form | 15 |
| 8701.9020 | - - - Agricultural Tractors, having an engine capacity exceeding 35 HP but not exceeding 100 HP | 15 |
| 8701.9030 | - - - Components for the assembly/ manufacture of prime movers not exceeding 280 HP, in any kit form | 30 |
| 8701.9040 | - - - Road tractors for trailers (prime movers) less than 280 HP | 30 |
| 8701.9050 | - - - Components for the assembly/ manufacture road tractors for trailers (prime movers) of 280 HP and above, in any kit form | 15 |
| 8701.9060 | - - - Road tractors for trailers (prime movers) of 280 HP and above | 15 |
| 8701.9090 | - - - Other | 10 |
| 87.02 | Motor vehicles for the transport of ten or more persons, including the driver. | |
| | -With compression-ignition internal combustion piston engine (diesel or semi-diesel): | |
| 8702.1010 | - - - Components for assembly / manufacture of vehicles, in any kit form | 20 |
| 8702.1020 | - - - Fully dedicated CNG buses (CBU) | 15 |
| 8702.1090 | - - - Other | 20 |
| | - Other: | |
| 8702.9010 | - - - Components for assembly / manufacture of vehicles, in any kit form | 20 |
| 8702.9020 | - - - Fully dedicated CNG buses (CBU) | 15 |
| 8702.9090 | - - - Other | 20 |
| 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. | |
| 8703.1000 | - Vehicles specially designed for traveling on snow, golf cars and similar vehicles. | 30 |
| | -Other vehicles, with spark-ignition internal combustion reciprocating piston engine: | |
| | - - Of a cylinder capacity not exceeding 1,000cc: | |
| | - - - Of a cylinder capacity not exceeding 800cc: | |
| 8703.2111 | - - - -Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.2113 and 8703.2115 | 50 |
| 8703.2112 | - - - -Components for the assembly / manufacture of mini van type vehicles, in any kit form | 50 |
| 8703.2113 | - - - -Mini Vans (CBU) | 50 |
| 8703.2114 | - - - -Components for the assembly/ manufacture of auto rickshaws, in any kit form | 50 |
| 8703.2115 | - - - - Auto rickshaws (CBU) | 50 |
| 8703.2119 | - - - - Other | 50 |
| | - - - Of a cylinder capacity exceeding 800cc but not exceeding 1000cc: | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 8703.2191 | - - - Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8703.2193 | 55 |
| 8703.2192 | - - - - Components for the assembly / manufacture of 4x4 vehicles, in any kit form | 55 |
| 8703.2193 | - - - - 4x4 Vehicles (CBU) | 55 |
| 8703.2199 | - - - - Other | 55 |
| | - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc: | |
| 8703.2210 | - - - Components for the assembly / manufacture of vehicles, in any kit form | 60 |
| 8703.2220 | - - - Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc. | 60 |
| 8703.2290 | - - - Other | 60 |
| | - - Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc: | |
| | - - - Of a capacity exceeding 1,500cc but not exceeding 1,800cc: | |
| 8703.2311 | - - - - Components for the assembly / manufacture of vehicles, in any kit form | 75 |
| 8703.2319 | - - - - Other | 75 |
| | - - - Other, of a capacity exceeding 1,800cc but not exceeding 3,000cc: | |
| 8703.2321 | - - - - Components for the assembly / manufacture of vehicles, in any kit form | 90 |
| 8703.2329 | - - - - Other | 90 |
| | - - Of a cylinder capacity exceeding 3,000cc: | |
| 8703.2410 | - - - Components for the assembly / manufacture of vehicles, in any kit form | 90 |
| 8703.2490 | - - - Other | 90 |
| | -Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel): | |
| | - - Of a cylinder capacity not exceeding 1,500cc: | |
| | - - - Of a cylinder capacity not exceeding 800cc: | |
| 8703.3111 | - - - - Components for the assembly / manufacture of vehicles, in any kit form | 50 |
| 8703.3112 | - - - - Other | 50 |
| | - - - - Of a cylinder capacity exceeding 800cc but not exceeding 1,000cc: | |
| 8703.3121 | - - - - Components for the assembly / manufacture of vehicles, in any kit form | 55 |
| 8703.3129 | - - - - Other | 55 |
| | - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc: | |
| 8703.3131 | - - - - Components for the assembly / manufacture of vehicles, in any kit form | 60 |
| 8703.3139 | - - - - Other | 60 |
| | - - Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500 cc: | |
| | - - - Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc: | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 8703.3211 | - - - - Components for the assembly / manufacture of vehicles, in any kit form | 75 |
| 8703.3219 | ----- Other | 75 |
| | - - - Other, of a capacity exceeding 1,800 cc but not exceeding 2,500 cc: | |
| 8703.3221 | - - - -Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.3223, 8703.3225 and 8703.3227 | 90 |
| 8703.3222 | - - - - Components for the assembly / manufacture of sports utility vehicles, in any kit form | 90 |
| 8703.3223 | ----- Sports utility vehicles (SUVs 4x4) | 90 |
| 8703.3224 | - - - - Components for assembly / manufacture of all terrain vehicles (4x4), in any kit form | 90 |
| 8703.3225 | ----- All terrain vehicles (4x4) | 90 |
| 8703.3226 | - - - -Components for assembly/manufacture of specially designed twin cabin type taxi of sub-heading 8703.3227. | 20 |
| 8703.3227 | - - - -Specially designed twin cabin type taxi in CBU, build on girder chassis with the following features: | 20 |
| | (1) Attack resistance central division along with payment tray. | |
| | (2) Wheel chair compartment with folding ramp | |
| | (3) Taxi meter and two way radio system | |
| | (4) Other standard accessories | |
| 8703.3229 | ----- Other | 90 |
| | - - Of a cylinder capacity exceeding 2500cc: | |
| 8703.3310 | - - - Components for the industrial assembly/ manufacture of vehicles, in any kit form | 90 |
| 8703.3390 | - - - Other | 90 |
| 8703.9000 | -Other | 90 |
| 87.04 | Motor vehicles for the transport of goods. | |
| | -Dumpers designed for off-highway use: | |
| 8704.1010 | - - - Components for assembly/ manufacture of Dump trucks designed for off-highway use | 30 |
| 8704.1090 | --- Other | 30 |
| | -Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): | |
| | - - g.v.w. not exceeding 5 tonnes: | |
| 8704.2110 | - - - Components for the assembly / manufacture of vehicles, in any kit form | 60 |
| 8704.2190 | --- Other | 60 |
| | - - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes: | |
| | --- g.v.w.exceeding 5 tonnes but not exceeding 8 tonnes: | |
| 8704.2211 | - - - - Components for the assembly / manufacture of vehicles, in any kit form | 30 |
| 8704.2219 | ----- Other | 30 |
| | - - - g.v.w.exceeding 8 tonnes but not exceeding 20 tonnes: | |
| 8704.2291 | - - - - Components for the assembly / manufacture of vehicles, in any kit form | 30 |
| 8704.2299 | ----- Other | 30 |
| | - - g.v.w. exceeding 20 tonnes: | |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 8704.2310 | - - - Components for the assembly / manufacture of vehicles, in any kit form | 30 |
| 8704.2390 | --- Other | 30 |
| | -Other, with spark-ignition internal combustion piston engine: | |
| | - - g.v.w. not exceeding 5 tonnes: | |
| 8704.3110 | - - - Components for the assembly / manufacture, in any kit form | 60 |
| 8704.3190 | --- Other | 60 |
| | - - g.v.w. exceeding 5 tonnes: | |
| 8704.3210 | - - - Components for assembly/ manufacture of vehicles in any kit form | 30 |
| 8704.3290 | --- Other | 30 |
| | -Other: | |
| 8704.9010 | - - - Components for assembly/ manufacture of vehicles in any kit form | 30 |
| 8704.9090 | --- Other | 30 |
| 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 | 10 |
| 8705.2000 | -Mobile drilling derricks | 30 |
| 8705.3000 | -Fire fighting vehicles | 30 |
| 8705.4000 | -Concrete-mixer lorries | 60 |
| 8705.9000 | -Other | 10 |
| 8706.0000 | Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05. | 50 |
| 87.07 | Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05. | |
| 8707.1000 | - For vehicles of heading 87.03 | 50 |
| | -Other: | |
| 8707.9010 | - - - For vehicles of headings 8704.2190 and 8704.3190 | 50 |
| 8707.9090 | --- Other | 50 |
| 87.08 | Parts and accessories of the motor vehicles of headings 87.01 to 87.05. | |
| | -Bumpers and parts thereof: | |
| 8708.1010 | - - - Bumpers (sheet metal) for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060 | 35 |
| 8708.1020 | - - - Following components for motor cars of heading 87.03 | 35 |
| | (1) Front and Rear Bumper (cover) | |
| | (2) Member/reinforcement for bumpers | |
| | (3)Side supports for bumpers | |
| 8708.1030 | - - - Following components for vehicles of heading 8703.2113 | 35 |
| | (1) Front and rear bumper (covers) | |
| | (2) Stays/ bracket for covers | |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| 8708.1040 | - - - Front bumper (sheet metal part) for vehicles of sub-heading 8703.3223 | 35 |
| 8708.1050 | - - - Front bumper and parts thereof for vehicles of sub - headings 8704.2190 and 8704.3190 | 35 |
| 8708.1060 | - - - Bumper (sheet metal type) and parts thereof for vehicles of sub - headings 8704.2219, 8704.2299 and 8704.2390 | 35 |
| 8708.1070 | - - - Bumpers and parts thereof for vehicles of sub - heading 8703.2115 | 35 |
| 8708.1080 | - - - Front bumpers for vehicles of sub - heading 8703.3225 | 35 |
| 8708.1090 | - - - Other | 35 |
| | -Other parts and accessories of bodies (including cabs): | |
| | - - Safety seat belts: | |
| 8708.2110 | - - - For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8703.3225, 8704.2190 and 8704.3190 | 35 |
| 8708.2120 | - - - For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390 | 35 |
| 8708.2190 | - - - Other | 35 |
| | - - Other: | |
| | - - - For vehicles of heading 87.01: | |
| 8708.2911 | - - - - Following components for vehicles of sub-heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060 | 35 |
| | (1) Battery carrier assembly and parts thereof | |
| | (2) Cabin tilt stay stopper assembly | |
| | (3) Cross members for frame | |
| | (4) Floor mat assembly set | |
| | (5) Foot steps for cabin entry | |
| | (6) For 4x2 vehicles: Brackets for shock absorber mounting; Brackets for mounting engine (casting and sheet metal type) ; Brackets for exhaust pipe; Brackets / support for air and vaccume tank ; Brackets for mounting pedal set ; Brackets assembly for leaf spring assembly (casting) ; Brackets for air cleaner | |
| | (7) Frame assembly | |
| | (8) Gussets / stiffeners for frame | |
| | (9) Licence plate assembly and parts thereof | |
| | (10) Long members for frame (4x2 vehicles only) | |
| | (11) Mounting support for spare wheel carrier | |
| | (12) Rear body trim | |
| | (13) Rear member assembly for cabin mounting | |
| | (14) Shroud for fan | |
| | (15) Sun visor | |
| 8708.2912 | - - - - Following components for agricultural tractors of sub - heading 8701.9020 | 35 |
| | (1) Battery box assembly and parts thereof | |
| | (2) Body shield / guard PTO | |
| | (3) Cowl radiator assembly and parts thereof | |
| | (4) Fan shroud assembly and parts thereof | |
| | (5) Fender assemblies and parts thereof | |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| | (6) Filler neck for lubricating oil | |
| | (7) Flaps for front hood | |
| | (8) Foot rest | |
| | (9) Foot step / foot board assemblies and parts there of | |
| | (10) Grill assembly / hood cowling assembly and parts thereof | |
| | (11) Guard / protector for PTO | |
| | (12) Heat shields | |
| | (13) Hood assembly and parts thereof | |
| | (14) Instrument panels | |
| | (15) Seat support assembly and parts thereof | |
| | (16) Side channels | |
| | (17) Side grill | |
| | (18) Support for front throttle | |
| | (19) Warning indicator housing | |
| 8708.2919 | - - - -Other | 35 |
| 8708.2920 | - - - Following components for vehicles of sub - headings 8702.1090 and 8702.9090 | 35 |
| | (1) Battery carrier assembly and parts thereof | |
| | (2) Cross members for frame | |
| | (3) Engine hood and parts thereof | |
| | (4) Floor assembly and parts thereof | |
| | (5) Frame assembly | |
| | (6) Gussets / stiffeners for frame | |
| | (7) Licence plate assembly | |
| | (8) Long members for frame (for buses exceeding seating capacity for 35 persons) | |
| | (9) Outrigger and meter panel for installing instruments (sheet metal) | |
| | (10) Roof assembly and parts thereof | |
| | (11) Shroud for fan | |
| | (12) Side body assembly and parts thereof | |
| | - - - For vehicles of heading 87.03: | |
| 8708.2931 | - - - - Following components for motor cars of heading 87.03 | 35 |
| | (1) Air outlet assembly | |
| | (2) Anchor for spare tyre and parts thereof | |
| | (3) Apron assembly for front fender and parts thereof | |
| | (4) Arm rest for door trims | |
| | (5) Ash trays and parts thereof | |
| | (6) Battery trays, clamps, bands and parts thereof | |
| | (7) Bezels for inside door handles | |
| | (8) Bottom channel for holding window glass | |
| | (9) Bracket rear suspension | |
| | (10) Compartments for floor, rear floor sides, plates side sills for floor, side lockers for floor | |
| | (11) Console box assembly and parts thereof | |
| | (12) Cover assembly for spare wheel and parts thereof (hard board type) | |
| | (13) Cover Fuel pipe (for vehicles upto 1200cc) | |
| | (14) Cross member assemblies for floors and parts thereof | |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| | (15) Cross member for roof | |
| | (16) Cross member/ member front lower (for vehicles up to 1200cc) (front hood) | |
| | (17) Door assemblies (for vehicles not exceeding 800cc) (complete) | |
| | (18) Door checker/ stopper assemblies and parts thereof | |
| | (19) Door gussets (for vehicles upto 800cc) | |
| | (20) Door handles inside and parts thereof | |
| | (21) Door handles outside and parts thereof | |
| | (22) Door seals for service holes (PE Sheet type) | |
| | (23) Engine compartment assembly (complete) | |
| | (24) Engine under covers (dust/ mud/ splash protectors) | |
| | (25) Extensions for rear floor cross members | |
| | (26) Floor assemblies (complete) | |
| | (27) Fresh air control assembly (for vehicles not exceeding 800cc) | |
| | (28) Front floor panels (for vehicles not exceeding1200cc) | |
| | (29) Front hood assembly (complete) | |
| | (30) Front radiator grill (non plated) and parts thereof | |
| | (31) Garnishes and trims (inner/ outer) other than chrome plated | |
| | (32) Handles window regulator and parts thereof | |
| | (33) Heat insulators/ baffles for floor insulation from exhaust pipe | |
| | (34) Heating/demisting/ventilation/ defrosting air ducts and nozzels | |
| | (35) Housing/ box fuel Inlet | |
| | (36) Inner panel for windshield header/ rail roof / frame roof assembly (front/ rear) and parts thereof | |
| | (37) Inner Panels for quarter window (for vehicles exceeding 800cc but not exceeding 1200cc) | |
| | (38) Inner pillars/ reinforcements for side body | |
| | (39) Instrument panel complete excluding foamed | |
| | (40) Linings/ guards for fender and wheel housing | |
| | (41) Link rods for activating door latches | |
| | (42) Lower cross member for dash panel and parts thereof (for vehicles not exceeding 1200cc) | |
| | (43) Luggage door and parts thereof (hatch back type) (for vehicles not exceeding 800cc) | |
| | (44) Member assembly front side with or without apron and parts thereof (for vehicles not exceeding 800cc) | |
| | (45) Member cowl and parts thereof | |
| | (46) Member for engine mounting (for vehicles not exceeding 800cc) | |
| | (47) Member steering support and parts thereof | |
| | (48) Member tail end (for vehicles not exceeding 800cc) | |
| | (49) Package tray trim/ trim partition | |
| | (50) Pan rear floor and parts thereof (for vehicles not exceeding 1200cc) | |
| | (51) Panel assembly for head lamp support/ mounting and parts thereof | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| | (52) Panel assembly for rear combination lamp mounting and parts thereof | |
| | (53) Panel complete rear skirt and parts thereof | |
| | (54) Panel dash (sheet metal) (for vehicles not exceeding 1200cc) | |
| | (55) Panel dash side (for vehicles not exceeding 1200cc) | |
| | (56) Panel front fenders (for vehicles not exceeding 1200cc) | |
| | (57) Panel grill lower (for vehicles not exceeding 800cc) | |
| | (58) Panel hood assembly and parts thereof (for vehicles not exceeding 1200cc) | |
| | (59) Panel/ Trim assembly for doors and parts thereof except retainers/ clips | |
| | (60) Panels rear wheel housing inner) and parts thereof (for vehicles not exceeding 1200cc) | |
| | (61) Panels door Inner and outer (sheet Metal) front, rear and back (for vehicles not exceeding 800cc) | |
| | (62) Panels for cowl and parts thereof, (for vehicles not exceeding 1200cc) | |
| | (63) Panels for partition and support to package tray trim / and parts thereof | |
| | (64) Panels rear wheel housing inner and outer) and parts thereof (for vehicles not exceeding 800cc) | |
| | (65) Panels side body (for vehicles not exceeding 800cc) | |
| | (66) Parts of instrument panel other than those classifiable under chapter 90 (excluding foamed parts and registers/ louvers) | |
| | (67) Protective moldings for doors | |
| | (68) Rails for center roof and reinforcements, assemblies and parts thereof | |
| | (69) Rails for roof side and reinforcements, assemblies and parts thereof (for vehicles upto 1200cc) | |
| | (70) Reinforcement radiator grill (for vehicles not exceeding 1200cc) | |
| | (71) Reinforcements for center floor cross members | |
| | (72) Reinforcements for strikers and hinges | |
| | (73) Rod/stay/prop for hood support assembly and parts thereof | |
| | (74) Roof head lining (except those meant for sunroof) | |
| | (75) Roof panel (for vehicles not exceeding 800cc) (complete) | |
| | (76) Shroud for fan | |
| | (77) Side body assembly (complete) | |
| | (78) Side member assemblies for rear floors and parts thereof | |
| | (79) Side members/ reinforcement for main floor and parts thereof | |
| | (80) Side sill panel assemblies for main floor, and parts thereof | |
| | (81) Silencer/ insulation sheets inner) for dash panel | |
| | (82) Sound deadening/ insulation/ silencer sheets for floor | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| | (83) Strikers for rear seat holding | |
| | (84) Sun Visor | |
| | (85) Torsion bars for hinges of luggage compartment | |
| | (86) Trim door opening | |
| | (87) Upper front member for hood latch (for vehicles not exceeding 1200cc) | |
| | (88) Upper rail/member/frame for back window assembly and parts thereof | |
| | (89) Wheel housing mudguards/ mud flaps | |
| 8708.2932 | - - - Following components for vehicles of sub-heading 8703.2113 | 35 |
| | (1) Anchor for spare tyre and parts thereof | |
| | (2) Ash trays and parts thereof | |
| | (3) Battery trays, clamps, bands, box and parts thereof | |
| | (4) Bottom channel for holding window glass | |
| | (5) Bracket/ reinforcement/ hangers for suspension | |
| | (6) Brackets for seat belts | |
| | (7) Case/ base for inside door handles | |
| | (8) Chassis and parts thereof | |
| | (9) Cross member assemblies for floor and parts thereof | |
| | (10) Door assemblies (except front door) | |
| | (11) Door seals for service holes(PE sheet type) | |
| | (12) Emblems | |
| | (13) Engine under cover(dust, mud, splash protectors) | |
| | (14) Floor assemblies | |
| | (15) Floor mats | |
| | (16) Frame floor side | |
| | (17) Frame for front suspension | |
| | (18) Frame roof front/ plate side and parts thereof | |
| | (19) Front body | |
| | (20) Front floor panels and parts thereof | |
| | (21) Garnish head lamp and centre | |
| | (22) Garnish, side defroster cover, Control lever | |
| | (23) Handles, inside pull and parts thereof, except sliding door handles | |
| | (24) Handles, outside and parts thereof, except sliding door handles | |
| | (25) Handles, window regulator and parts thereof | |
| | (26) Inner pillars/ reinforcements for side body | |
| | (27) Inner/ outer panel for rear quarter | |
| | (28) Instrument panel complete, excluding foamed | |
| | (29) Knob door inside lock | |
| | (30) Link rods for activating door latches | |
| | (31) Member floor side | |
| | (32) Member for engine room | |
| | (33) Pan rear floor and parts thereof | |
| | (34) Panel engine room | |
| | (35) Panel/ trim assembly for doors and parts thereof except retainers/ clips | |
| | (36) Panels for rear wheel housing (inner) and parts thereof | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| | (37) Parts of instrument panel other than those classifiable under Chapter 90(excluding foamed parts and lid glove box) | |
| | (38) Pillar front outer | |
| | (39) Reinforcements floor side | |
| | (40) Retainer licence plate | |
| | (41) Service lid, rear floor | |
| | (42) Shroud for fan | |
| | (43) Shut stop for center door | |
| | (44) Side body assembly | |
| | (45) Side member assemblies for floor and parts thereof | |
| | (46) Side sills, front and centre (inner) | |
| | (47) Sill rear side inner | |
| | (48) Splash plate for radiator | |
| | (49) Sun visor | |
| | (50) Trim rail roof | |
| | (51) Wheel housing mud guards/ mud flaps | |
| 8708.2933 | - - - - Following components for vehicles of sub-heading 8703.2193 | 35 |
| | (1) Bar for side window | |
| | (2) Battery trays, clamps, bands and parts thereof | |
| | (3) Bezels for inside door handles | |
| | (4) Bracket rear licence plate | |
| | (5) Carrier for spare tyre and parts thereof | |
| | (6) Cover assembly for spare wheel | |
| | (7) Door handles inside/pull and parts thereof | |
| | (8) Door handles outside and parts thereof | |
| | (9) Door seals for service holes (PE Sheet type) | |
| | (10) Duct ventilator/hose defroster | |
| | (11) Emblems/Stickers | |
| | (12) Floor mat (plastic) | |
| | (13) Garnish head lamp | |
| | (14) Handles window regulator and parts thereof | |
| | (15) Head lamp support | |
| | (16) Knob for door lock | |
| | (17) Mud flaps | |
| | (18) Panel/ Trim assembly for doors and parts thereof except retainers/ clips | |
| | (19) Rod/stay/prop hood support assembly and parts thereof | |
| | (20) Service lid rear floor | |
| | (21) Sound deadning/ insulation/ silencer sheets for floor | |
| | (22) Stay for radiator support | |
| | (23) Stay hood lock opener | |
| | (24) Sun Visor | |
| 8708.2934 | - - - - Following components for vehicles of sub-heading 8703.3223 | 35 |
| | (1) Battery tray assembly and parts thereof | |
| | (2) Cross member (rear) | |
| | (3) Door checkers | |
| | (4) Door handle outside | |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| | (5) Door handles (inner / outer) | |
| | (6) Door seals (PE sheet type) | |
| | (7) Dust cover assembly and parts thereof, for gear change / control lever | |
| | (8) End plate | |
| | (9) Filler neck assembly | |
| | (10) Floor mat assemblies | |
| | (11) Front grill / radiator grill | |
| | (12) Gear box cover assembly for dust / mud protection | |
| | (13) Gusset plates for engine compartment | |
| | (14) Heat insulators | |
| | (15) Heat protector for exhaust manifold | |
| | (16) Hood cover / soft top | |
| | (17) Hood sticks | |
| | (18) Lining for roof | |
| | (19) Mud covers for engine | |
| | (20) Mudguard / mud flaps | |
| | (21) Opener filler lid | |
| | (22) Pad for Roof Headlining | |
| | (23) Plastic linings for wheel housing / fender | |
| | (24) Plate assembly for hand brake mounting | |
| | (25) Plate holder set for mounting cable for hood opening | |
| | (26) Reinforcement for bumpers | |
| | (27) Reinforcements for front floor | |
| | (28) Reinforcements for roof (sheet metal) | |
| | (29) Reinforcements for seat belts | |
| | (30) Reinforcements for storage box / jack box | |
| | (31) Rod/prop for hood support and parts thereof | |
| | (32) Side body gussets | |
| | (33) Side plates for floor | |
| | (34) Side sills for floor | |
| | (35) Sound deadening / silencer sheet | |
| | (36) Stay for fan shroud | |
| | (37) Stay for radiator | |
| | (38) Step assembly rear and mounting brackets | |
| | (39) Sun visor | |
| | (40) Windshield header panel / Rail | |
| 8708.2935 | - - - - Parts and accessories of bodies (including cabs) for vehicles of sub - heading 8703.2115 | 35 |
| 8708.2936 | - - - - Following components for vehicles of sub - heading 8703.3225 | 35 |
| | (1) Air intake grills for fenders / side grill | |
| | (2) Bonnet buffer and wind screen staples | |
| | (3) Centre facia consol assembly (central part of instrument panel) and parts thereof | |
| | (4) Channels for body drain | |
| | (5) Check link cover (strap) for internal door hinge | |
| | (6) Cubby box (Console Tunnel base) | |
| | (7) Door glass holding channel | |
| | (8) Door Trim (Casing) | |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| | (9) Emblems | |
| | (10) Escutcheon (Bazel) for window regulator | |
| | (11) Escutcheon for sill for lock control | |
| | (12) Floor mats | |
| | (13) Gear box tunnel pad (insulation) | |
| | (14) Handles for tail doors | |
| | (15) Handles for window regulators | |
| | (16) Header rails and parts thereof | |
| | (17) Hood cover (soft top tarpuline) | |
| | (18) Hood sticks and parts thereof for soft top mounting | |
| | (19) Inside handles for doors | |
| | (20) Lamp guards | |
| | (21) Lid assembly for locker / storage and parts thereof | |
| | (22) Locking angle for locker / storage lids | |
| | (23) Plate assembly for hand brake mounting | |
| | (24) Radiator grill assembly and parts thereof | |
| | (25) Rear curtain rod and clamp | |
| | (26) Rear mud flaps | |
| | (27) Roll over bar assembly and parts thereof | |
| | (28) Shedder assembly (PE plastic sheet type) for door insulation | |
| | (29) Side running board | |
| | (30) Step assemblies and parts thereof | |
| | (31) Sunvisors | |
| 8708.2939 | ---- Other | 35 |
| | --- For vehicles of heading 87.04: | |
| 8708.2941 | --- -Following components for vehicles of sub - heading 8704.2190 | 35 |
| | (1) Ash tray and parts thereof | |
| | (2) Battery tray and parts thereof | |
| | (3) Box for tuner | |
| | (4) Brace for instrument panel | |
| | (5) Braces for apron | |
| | (6) Channel assay roof drip | |
| | (7) Cross members for front floors | |
| | (8) Deck assembly and parts thereof | |
| | (9) Door handle outside | |
| | (10) Door seals (PE sheet type) | |
| | (11) Door trims (Board type only) | |
| | (12) Ducts for heater / defroster / ventilation | |
| | (13) Dust covers | |
| | (14) Emblems for vehicles | |
| | (15) Floor mat assemblies | |
| | (16) Front grill | |
| | (17) Garnishes | |
| | (18) Handle for door window mechanism | |
| | (19) Heat insulators for floor | |
| | (20) Inner panel for upper back window | |
| | (21) Inner side members for front floor | |
| | (22) Lining for roof | |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| | (23) Louvers for cowl top | |
| | (24) Louvers for quarter ventilation | |
| | (25) Mud covers for engine | |
| | (26) Mudguard | |
| | (27) Pad for Roof Headlining | |
| | (28) Plastic linings for wheel housing / fender | |
| | (29) Plate for rear wheel housing | |
| | (30) Reinforcement for bumpers | |
| | (31) Reinforcement for floor panel / member floor side (cab) | |
| | (32) Reinforcement for instrument panel or member steering support | |
| | (33) Rod / prop for hood support | |
| | (34) Scuff Plates | |
| | (35) Shroud for fan | |
| | (36) Side panel for cowl top | |
| | (37) Sills for floors | |
| | (38) Sound deadening / Silencer sheet | |
| | (39) Sun visor | |
| | (40) Trims for seaming welts | |
| | (41) Windshield header panel / Rail | |
| 8708.2942 | - - - -Following components for vehicles of sub - heading 8704.2219 | 35 |
| | (1) Battery Carrier assembly and parts thereof | |
| | (2) Cabin tilt stay stopper assembly and parts thereof | |
| | (3) Cargo body / deck and parts thereof | |
| | (4) Cross member for frame | |
| | (5) Cushion for engine mounting | |
| | (6) Door trim assembly (Board / PVC type) | |
| | (7) Emblems | |
| | (8) Floor mat | |
| | (9) Frame assembly | |
| | (10) Front brackets for cabin mounting | |
| | (11) Front radiator grill | |
| | (12) Gussets / stiffeners for frame | |
| | (13) Licence plate assembly | |
| | (14) Panel for front corner assembly (sheet metal) | |
| | (15) Rear member assembly for cabin mounting and parts thereof | |
| | (16) Shroud for fan | |
| | (17) Splash boards for mud flap mounting | |
| | (18) Splash covers for engine | |
| | (19) Sun visors | |
| 8708.2943 | - - - - Following components for vehicles of sub - heading 8704.2299 | 35 |
| | (1) Battery Carrier assembly and parts thereof | |
| | (2) Cabin tilt stay stopper assembly and parts thereof | |
| | (3) Cargo body / deck and parts thereof | |
| | (4) Cross members for frame | |
| | (5) Door trim assembly (Board / PVC type) | |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| | (6) Dust protection seal for doors (PE sheet type) | |
| | (7) Entry steps for cabin | |
| | (8) Floor mat | |
| | (9) Frame assembly | |
| | (10) Gussets / stiffeners for frame | |
| | (11) Licence plate assembly and parts thereof | |
| | (12) Long members for frame | |
| | (13) Rod / Prop / support for bonnet | |
| | (14) Scuff plates | |
| | (15) Shroud for fan | |
| | (16) Splash covers for engine | |
| | (17) Sun visors | |
| | (18) Trim for front pillar | |
| 8708.2944 | - - - - Following components for vehicles of sub - heading 8704.2390 | 35 |
| | (1) Battery Carrier assembly and parts thereof | |
| | (2) Bracket assembly front for cabin mounting | |
| | (3) Cabin tilt stay stopper assembly and parts thereof | |
| | (4) Cross members for frame | |
| | (5) Dust protection seal for doors (PE sheet type) | |
| | (6) Entry steps for cabin | |
| | (7) Floor mat | |
| | (8) Frame assembly | |
| | (9) Gussets / stiffeners for frame | |
| | (10) Licence plate assembly and parts thereof | |
| | (11) Long members for frame (6*2 vehicles only) | |
| | (12) Member assembly for mounting engine and parts thereof | |
| | (13) Rear body trim (other than injection moulded) | |
| | (14) Rod / prop / support for bonnet | |
| | (15) Scuff plates | |
| | (16) Sun visor | |
| | (17) Trim for front pillar | |
| 8708.2945 | - - - - Following components for vehicles of sub - heading 8704.3190 | 35 |
| | (1) Ash tray and parts thereof | |
| | (2) Bars for protection rear glass | |
| | (3) Cases / Bezels for inside handles | |
| | (4) Channel for glass door support and rubber thereof | |
| | (5) Chasis and parts thereof excluding frame rear for floor | |
| | (6) Cover Frame Floor | |
| | (7) Cross member assemblies and parts thereof (sheet metal) | |
| | (8) Door handles (inside / Outside) | |
| | (9) Door trims and parts thereof | |
| | (10) Frame for front floor | |
| | (11) Frame for front suspension | |
| | (12) Frame roof front and parts thereof | |
| | (13) Front / radiator grill and parts thereof | |
| | (14) Front pillars (inner / outer) and parts thereof | |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| | (15) Front show and parts thereof | |
| | (16) Garnishes / Covers / Ventilators and parts thereof | |
| | (17) Handle for closing deck gate | |
| | (18) Handle for door window mechanism | |
| | (19) Holder Jack | |
| | (20) Instrument panel and parts thereof excluding foamed | |
| | (21) Insulator for deck floor (sheet metal) | |
| | (22) Knob for door lock | |
| | (23) Licence plate, brackets and parts thereof | |
| | (24) Mat for floor (plastic) | |
| | (25) Member assemblies for floor and parts thereof (sheet metal) | |
| | (26) Members, brackets and panels for service lid | |
| | (27) Mud flaps / mud guards (plastic) | |
| | (28) Panel / member engine room | |
| | (29) Panel Cab Back and parts thereof | |
| | (30) Panel floor front ; floors assemblies and parts thereof (sheet metal) | |
| | (31) Rear deck and parts thereof | |
| | (32) Rear Gate and parts thereof | |
| | (33) Reinforcements for suspension | |
| | (34) Roof head lining | |
| | (35) Roof, roof assemblies and parts thereof | |
| | (36) Seat locks and parts thereof | |
| | (37) Shroud for fan | |
| | (38) Side sill | |
| | (39) Splash panel for engine | |
| | (40) Splash plate for radiator | |
| | (41) Sun visor | |
| | (42) Wheel housing inner and parts thereof | |
| 8708.2949 | - - - - Other | 35 |
| 8708.2990 | - - - Other | 35 |
| | - Brakes and servo-brakes; parts thereof: | |
| 8708.3010 | - - - Following components for vehicles of heading 87.01 | 35 |
| | (1) Axle shaft assembly for brakes and parts thereof (other than those for disc brakes) for tractors of sub-heading 8701.9020 | |
| | (2) Brake assembly for tractors of sub - heading 8701.9020 | |
| | (3) Brake bands for tractors of sub - heading 8701.9020 | |
| | (4) Brake drums and air / vaccume tanks for vehicles of sub-heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060 | |
| | (5) Brake drums for tractors of sub - heading 8701.9020; Mounted brake linings for tractors of sub heading 8701.9020 | |
| | (6) Brake pedal assemblies and parts thereof for tractors of sub - heading 8701.9020 | |
| | (7) Cam shafts for brake for tractors of sub - heading 8701.9020 | |
| | (8) Cross shaft assembly and parts thereof for tractors of sub - heading 8701.9020 | |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| | (9) Brake levers, Brake Pedals, Lever for brake band, Lever for hand brake, Lock combined brakes, Shaft for brake pedals and support for brake lever for tractors of subheading 8701.9020 | |
| | (10) Lever assembly for parking brake / hand brake (4*2 vehicles only) for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060 | |
| | (11) Rod and yoke assembly and parts thereof for tractors of sub - heading 8701.9020 | |
| 8708.3020 | - - - Following components for vehicles of heading 8702.1090 and 8702.9090 | 35 |
| | (1) Air tanks and vaccume tanks for brakes | |
| | (2) Lever assembly for parking brake / hand brake (for vehicles of seating capacity less than 35 persons) | |
| | (3) Oil/air pipes and brake drums, | |
| | (4) Brake pedal assembly and parts thereof | |
| 8708.3030 | - - - Following components for vehicles of heading 8703 | 35 |
| | (1) Brake pedal box assembly and parts, top cover for brake pedal (sheet metal), hand brake lever assembly and parts and brake pipes of vehicles of sub - heading 8703.3225 | |
| | (2) Brake tubes, pipes and their covers of motor cars of heading 8703 and vehicles of sub-headings 8703.2113 and 8703.3223 | |
| | (3) Brakes and parts thereof (excluding brake master cylinder / pump, actuator and strut), of vehicles of sub - heading 8703.2115; Mounted brake linings for vehicles of sub heading 8703.2115. | |
| | (4) Cable parking brake and parts thereof, of motor cars of heading 87.03 and vehicles of sub-heading 8703.2113 | |
| | (5) Disc/ drum brake of motor cars of heading 8703 and vehicles of sub-headings 8703.2113 and 8703.2193 | |
| | (6) Dust Cover for brake disc of motor cars of heading 87.03 and vehicles of sub-heading 8703.2193 | |
| | (7) Lever parking brake assembly and parts thereof, of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193 and 8703.3223 | |
| | (8) Brake Pedal and housing assembly and parts thereof for motorcars of subheadings 8703 and 8703.2193 | |
| | (9) Brake Pedal assembly and parts thereof; Parking brake cable and parts thereof for vehicles of subheadings 8703.3223 | |
| | - - - For vehicles of heading 87.04: | |
| 8708.3041 | - - - - Following components, of vehicles of sub - heading 8704.2190 | 35 |
| | (1) Brake Drum | |
| | (2) Brake tubes | |
| | (3) Front brake Disc | |
| | (4) Parking brake cable | |
| 8708.3042 | - - - - Following components, of vehicles of sub - heading 8704.2219 | 35 |
| | (1) Air tanks / vaccume tanks | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| | (2) Brake drums | |
| | (3) Lever assembly for parking brake / hand brake | |
| | (4) Oil and air pipes / tubes | |
| 8708.3043 | - - - - Following components, of vehicles of sub - heading 8704.2299 | 35 |
| | (1) Brake drums | |
| | (2) Lever assembly for parking brake / hand brake | |
| | (3) Oil and air pipes / tubes | |
| | (4) Brake pedal assembly and parts thereof | |
| 8708.3044 | - - - - Following components, of vehicles of sub - heading 8704.2390 | 35 |
| | (1) Brake drums | |
| | (2) Lever assembly for parking brake / hand brake | |
| | (3) Oil and air pipes / tubes | |
| 8708.3045 | - - - - Following components, of vehicles of sub - heading 8704.3190 | 35 |
| | (1) Brakes | |
| | (2) Brake tubes/ pipes | |
| | (3) Brake drums | |
| | (4) Lever assembly for parking brake and parts thereof | |
| | (5) Mounted brake linings | |
| | (6) Cable assembly for parking brakes, Pedal brake assembly and parts thereof | |
| | - - - Other | |
| | -Gear boxes and parts thereof | |
| 8708.4010 | - - - Gear boxes for agricultural tractors of sub - heading 8701.9020 | 35 |
| 8708.4020 | - - - Following components for agricultural tractors of sub heading 8701.9020 | 35 |
| | (1) Bottom cover plate for gear box housing | |
| | (2) Cover / Cup for gear shift lever | |
| | (3) Cover assembly for drive shift bearing for use in gear box | |
| | (4) Cover plates for gear box | |
| | (5) Cover shift tower for gear box | |
| | (6) Gear box housing | |
| | (7)Housing for gear shift lever | |
| | (8) Knob for gear shift lever | |
| | (9) Lever 3rd and 4th / Fork Third (for gear box) | |
| | (10) Lever assembly transmission / gear shift lever and parts thereof | |
| | (11) Lever for 1st and 2nd gate / gear | |
| | (12)Lever for reverse gear | |
| | (13) Lever planetary / lever assembly splitter and parts thereof | |
| | (14) Plate for mounting gear shift lever | |
| | (15) Plunger | |
| | (16) Plunger / dog for gear box | |
| | (17) Retainer for main drive shaft for use in gear box | |
| | (18) Rod splitter for gear box | |
| | (19) Seat for spring for use in gear box | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| | (20) Selector 3rd / Gate 3rd and 4th for gear box | |
| | (21) Selector for planetary shaft / support for splitter for gear box | |
| | (22) Shaft / fork for clutch release | |
| | (23) Shift tower for gear box | |
| | (24) Shift tower for gear box | |
| | (25) Shifter rails / rods | |
| | (26) Shifter rails / rods for gear box | |
| | (27) Supports for splitters | |
| | (28) Top cover assembly for gear box and parts thereof | |
| | (29) Shaft for differential lock | |
| | (30) Shaft reverse/shaft reverse cluster | |
| 8708.4090 | - - - Other | 35 |
| | -Drive-axles with differential, whether or not provided with other transmission components and non driving axles; parts thereof | |
| 8708.5010 | - - - Built up drive axles with hub and brake drum for vehicles of 'sub - headings 8701.2090, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390; Wheel hubs for axles for vehicles of sub headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 | 35 |
| 8708.5020 | - - - Built up drive axles for argicultural tractors of sub - heading 8701.9020 (excluding 4x4 tractors); Bushing PTO sleeve spacer, Cap for differential, Cap for driven axle (for Tractors upto 80HP), Cap for PTO / end cover for PTO, collar for diffrential lock, collar for PTO, coupler diffrential lock / actuating collar, coupler rear drive, cover PTO shaft / cover upper axle casing, cover rear axle / side final drive, cover rear axle housing, differential cam lock assembly and parts thereof, differential housing/differential casing/ axle casing, differential lock levers, end assemblies of for axles and parts thereof, end assembly for PTO lever, fork for differential locks, fork for PTO clutch, fork PTO and fork PTO clutch, hand lever for PTO clutch, housing for PTO bearings, joint differential cross/journal pinion carrier, internal lever assembly/ lever relay for PTO control and parts thereof, lever for clutch release / shaft for lever clutch, link rocker, pedal assembly for differential lock (for | 35 |
| | tractors upto 80 hp), pedal for differential control, plate for differential, PTO lever, rear Axle Housing/ casing side final drive and parts thereof, Rear cover for PTO, Rear Wheel Hub (for Tractors upto 55HP), Retainer for PTO Bearing, Selector for PTO Control Lever, Shaft assembly for fork lever and parts thereof, Shaft Lock Fork for differential for Agricultural Tractors of sub heading 8701.9020 | |
| 8708.5030 | - - - Built up drive axles for vehicles of sub - heading 8703.2115; Drive shafts for axle, drive shaft housing and breathing pipe for vehicles of sub heading 8703.2115 | 35 |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| 8708.5040 | - - - Built up Non driving axles for motor cars of heading 8703 (of engine capacity upto 1200cc) and vehicles of sub-heading 8703.2113; Cap spindle for grease (for vehicles not exceeding 1200cc), Hub front wheel and trailing / suspension rear arm and parts thereof (for vehicles not exceeding 1200cc) for motor cars of heading 87.03; Cap spindle for grease for vehicles of heading 8703.2113, 8703.2193; Hub for front axle for vehicle of sub heading 8704.2190; Cap spindle for grease for vehicles of sub heading 8704.3190 | 35 |
| 8708.5050 | - - - Propeller shaft for vehicles of sub heading 8703.2193 | 35 |
| 8708.5060 | - - - Housing rear axle and propeller shaft for vehicles of sub-heading 8703.2113 and 8704.3190 | 35 |
| 8708.5070 | - - - Built up Non driving axles with hub and brake drums for vehicles of sub - headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390 ; Dust protection caps for wheel hubs and Wheel hubs for axles for vehicles of sub heading 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 | 35 |
| 8708.5080 | - - - Built up non driving axles, housing rear axel and propeler shaft for vehicles of sub-heading 8701.9020; Axle arm for Front Axle, Block pivot for front axle, Block thrust for axle casing, Cap for front hub/ cover hub, center beam assembly/ body front axle, Drag link assembly/ Tie rods, Hub for front wheel, Pivot pin, Spacer for steering knuckle, Spindle fornt axle/ Steering knuckle for Agricultural Tractors of sub heading 8701.9020 | 35 |
| 8708.5090 | - - - Other | 35 |
| | -Road wheels and parts and accessories thereof: | |
| 8708.7010 | - - - Road wheels (complet), rims (excluding casted), caps, ornaments and weights for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190 and 8703.2115 | 35 |
| 8708.7020 | - - - Road wheels (complet), rims (excluding casted), caps, ornaments and weights for vehicles of sub-headings 8701.9020, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390 (6x2 vehciles only) | 35 |
| 8708.7090 | - - - Other | 35 |
| | -Suspension System and parts thereof (including Shock absorbers) | |
| 8708.8010 | - - - Suspension Shock absorbers for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8704.2190, 8704.3190 and 8703.2115 | 35 |
| 8708.8020 | - - - Pin for shock absorbers (4x2 vehicles only) for vehicles of sub headings 8701.2020, 8701.2090, 8701.9040 and 8701.9060 | 35 |
| 8708.8030 | - - - Parts of shock absorber for the vehicle of sub heading 8703.2115 | 35 |
| 8708.8090 | - - - Other | 35 |
| | -Other parts and accessories: | |
| | --Radiators and parts thereof | |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| 8708.9110 | - - - Radiator of a kind with aluminum core | 35 |
| 8708.9120 | - - - Radiator other than aluminum core, for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190, 8703.2115 and 8703.3225 | 35 |
| 8708.9130 | - - - Radiator other than aluminum core, for vehicles of sub-headings 8701.2020 (4x2 vehicles only), 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020 | 35 |
| 8708.9140 | - - - Radiator Cap assembly and parts thereof for Agricultural Tractors of sub heading 8701.9020 | 35 |
| 8708.9190 | - - - Other | 35 |
| | --Silencers (Mufflers) and exhaust pipes; parts thereof | |
| 8708.9210 | - - - Silencers, mufflers and exhaust pipes for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190, 8703.2115 and 8703.3225 | 35 |
| 8708.9220 | - - - Silencers, mufflers and exhaust pipes for vehicles of sub-headings 8701.2020 (4x2 only), 8701.2090, 8701.2040, 8701.2060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020 | 35 |
| 8708.9290 | - - - Other | 35 |
| | --Clutches and parts thereof: | |
| 8708.9310 | - - - Upper and lower plates for clutch housing (other than clutch plate) of a kind used with engines not exceeding 1200CC for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113 and 8704.3190 | 35 |
| 8708.9320 | - - - Lower plate for clutch housing (other than clutch plate) for vehicles of sub-heading 8703.2193 | 35 |
| 8708.9330 | - - - Arm clutch release for motor cars of heading 87.03 exceeding 1200cc | 35 |
| 8708.9340 | - - - Clutches (with or without driven plates) for agricultural tractors of sub - heading 8701.9020 | 35 |
| 8708.9350 | - - - Fork for clutch for agricultural tractors of sub - heading 8701.9020 | 35 |
| 8708.9390 | - - - Other | 35 |
| | --Steering wheels, steering columns and steering boxes; and parts thereof | |
| 8708.9410 | - - - Steering wheels (non air bag/ non PU foamed type) for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193 and 8704.3190; steering knuckle arm left and steering drag link for vehicles of sub heading 8704.2190 | 35 |
| 8708.9420 | - - - Steering gears and links for motor cars of heading 87.03, not exceeding 800 cc | 35 |
| 8708.9430 | - - - Covers for steering column for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113 and 8704.3190 | 35 |
| 8708.9440 | - - - Steering column for vehicles of sub-heading 8703.2113 | 35 |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| 8708.9450 | --- (1) Bracket steering gear box for vehicles of sub-heading 8703.2113; (2) steering wheels, steering columns, steering boxes and Steering stem for vehilces of sub - heading 8703.2115 | 35 |
| 8708.9460 | --- Steering wheels (non foamed) for vehicles of sub - heading 8704.2219 | 35 |
| 8708.9470 | --- Covers steering shaft for vehicles of sub - heading 8704.2219 | 35 |
| 8708.9480 | --- Steering wheels, steering columns (fixed), steering boxes (manual), Cover for steering column, Cover relay steering box and steering shaft for agricultural tractors of sub - heading 8701.9020 | 35 |
| 8708.9490 | --- Other | 35 |
| 8708.9500 | --Safety Air bags with inflator system; parts thereof | 35 |
| | --Other: | |
| | --- For vehicles of heading 87.01: | |
| 8708.9911 | --- -For vehicles of heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060 | 35 |
| | (1) Battery cover | |
| | (2) Fuel tank | |
| | (3) Fuel tank bands / supports / brackets / stripes | |
| | (4) Out side mirror stay assembly | |
| | (5)Pin for mounting leaf springs (4x2 vehicles only) | |
| | (6) Retainer / holder for center hearing (4x2 vehicles only) | |
| | (7) Shackles for leaf spring assembly | |
| | (8) Stiffener for fly wheel housing (4x2 vehicles only) | |
| | (9) Towing hooks | |
| | (10) Upper pad for front leaf assembly (4x2 vehicles only) | |
| 8708.9912 | --- -Following components,of agricultural tractors of sub - heading 8701.9020 | 35 |
| | (1) Adapter plate / engine mounting bracket | |
| | (2) Adaptor for techo meter drive (for tractors upto 80 HP) | |
| | (3) Air cleaner housing assembly and parts thereof | |
| | (4) Air intake pipes / tubes (for tractorsupto 80 HP) | |
| | (5) Anchor for check chain | |
| | (6)Anchor plate | |
| | (7) Angle drive | |
| | (8) Arm for hydraulic lift | |
| | (9) Arm lift ram for hydraulic mechanism | |
| | (10) Balls (Cat I and II) | |
| | (11) Battery retainer assembly and parts thereof | |
| | (12) Brackets excluding those for throttle control, consol panel and stop light switch | |
| | (13) Cable for tractors meter / hour meter | |
| | (14) Cam position assembly for hydraulic lift mechanism | |
| | (15) Cap for lift cover | |
| | (16) Chain assembly / adjuster lower link and parts thereof | |
| | (17) Check chain assembly and parts thereof | |
| | (18) Clutch pedal | |
| | (19) Collar pre - cleaner / shield air cleaner (for tractorsupto 80 HP) | |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| | (20) Connecting rod for hydraulic mechanism | |
| | (21) Control Beam | |
| | (22) Cooling fan blade | |
| | (23) Cover lift pump for hydraulics | |
| | (24) Cover starter motor | |
| | (25) Deck for fuel tank support | |
| | (26) Deck for mounting seats | |
| | (27) Drip tray | |
| | (28) End implement | |
| | (29) Exhaust elbow | |
| | (30) Fork for levelling | |
| | (31) Front moulding (rubber / plastic) | |
| | (32) Front tube assembly | |
| | (33) Fuel cut off cable (for tractors upto 80 HP) | |
| | (34) Fuel pipes | |
| | (35) Fuel tank assembly and parts thereof | |
| | (36) Guard / protection for alternator | |
| | (37) Head for lubricating oil filter | |
| | (38) High pressure hydraulic pipe | |
| | (39) Hook support for top link | |
| | (40) Hose breather / breather assembly | |
| | (41) Hub / spacer for fan | |
| | (42) Knuckle for hydraulic mechanism | |
| | (43) Leveling assembly shaft and parts thereof | |
| | (44) Lever and cam assembly for hydraulic lift and parts thereof | |
| | (45) Lever for alternator / brace stretcher | |
| | (46) Lever for hand throttle | |
| | (47) Lever for lift control for hydraulic lift | |
| | (48) Lever for plough lifting mechanics | |
| | (49) Lever for relay steering control | |
| | (50) Lever for response control for hydraulic lift | |
| | (51) Lever for steering control | |
| | (52) Lever inner selector for hydraulic lift | |
| | (53) Lever quadrant cross shaft hydraulic mechanism | |
| | (54) Lift rod assembly and parts thereof | |
| | (55) Link assembly control for hydraulic mechanism | |
| | (56) Link assembly for hydraulic lift | |
| | (57) Link for pivot pedal | |
| | (58) Link for PTO clutch | |
| | (59) Lower link assembly | |
| | (60) Packing for fuel tank | |
| | (61) Pad for PTO relay | |
| | (62) Pads for pedals | |
| | (63) Parts of fuel sedimentary assembly | |
| | (64) Pin for beam control | |
| | (65) Pin for supporting hydraulic mechanism | |
| | (66) Piston assembly for hydraulic mechanism and parts thereof | |
| | (67) Pivot shaft for hydraulic lift | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| | (68) Plate cover for rear axle | |
| | (69) Plate draft response for hydraulic lift | |
| | (70) Plate engine lifting / eye engine lifting | |
| | (71) Pre cleaner assembly and parts thereof | |
| | (72) Protection sheet for starter motor | |
| | (73) Pull rod for stopping engine | |
| | (74) Quadrant assembly and parts thereof | |
| | (75) Radiator elbow | |
| | (76) Response cover assembly for hydraulic lift and parts thereof | |
| | (77) Retainer for ball | |
| | (78) Rocker cove | |
| | (79) Rod / shaft for throttle pedal | |
| | (80) Sector for draft control | |
| | (81) Selective assembly and parts thereof | |
| | (82) Shaft / pin for lower link | |
| | (83) Shaft for fuel pump activation | |
| | (84) Shaft for ram extension | |
| | (85) Shield for bearing set | |
| | (86) Shim for fuel tank support | |
| | (87) Sleeve for lift control | |
| | (88) Spacer for fuel injection pump | |
| | (89) Spacer for transmission | |
| | (90) Spacer rings for fan blades | |
| | (91) Stand pipe for hydraulic lift mechanism | |
| | (92) Steering arms | |
| | (93) Stop reverse shaft | |
| | (94) Strap for fuel tank (for tractors up to 80 HP) | |
| | (95) Suction pipe for hydraulic oil | |
| | (96) Support / bracket for fuel tank (for tractors up to 80 HP) | |
| | (97) Support for foot steps | |
| | (98) Support for front axle | |
| | (99) Support for lift pump | |
| | (100) Support for throttle | |
| | (101) Support for vacuum pump drive | |
| | (102) Support for water pump | |
| | (103) Throttle control | |
| | (104) Throttle control assembly and parts thereof (for tractors up to 80 HP) | |
| | (105) Throttle pedal | |
| | (106) Top link assembly and parts thereof | |
| | (107) Towing hooks | |
| | (108) Track rod adjuster | |
| | (109) Tube assembly for rear axle and parts thereof | |
| | (110) Water body / elbow water pump | |
| | (111) Water inlet / water connection | |
| | (112) Water outlet / pipe outlet | |
| | (113) Weight for frame | |
| | (114) Wrapper assembly and parts thereof | |

| PCT CODE | DESCRIPTION | CD% |
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| (1) | (2) | (3) |
| 8708.9919 | - - - -Other | 35 |
| 8708.9920 | - - - Following components for vehicles of sub - headings 8702.1090 and 8702.9090 | 35 |
| | (1) Accelerator / Brake / Clutch pedal assemblies and parts thereof | |
| | (2) Air cleaner housing | |
| | (3) Battery cover | |
| | (4) Boot for gear shift | |
| | (5) Brace for adjusting generator / alternator | |
| | (6) Brackets for mounting air cleaner | |
| | (7) Brackets for mounting engine (casting and sheet metal) | |
| | (8) Brackets for mounting exhaust pipes | |
| | (9) Brackets for mounting leaf springs | |
| | (10) Brackets for mounting shock absorbers | |
| | (11) Fuel tank | |
| | (12) Fuel tank bands / supports / brackets / stripes | |
| | (13) Hanger for engine lifting | |
| | (14) Lever and bracket of stabilizer bar | |
| | (15) Mounting support for spare wheel carrier | |
| | (16) Pins for mounting leaf springs | |
| | (17) Retainer / holder for center bearing | |
| | (18) Shackles for leaf spring assembly | |
| | (19) Towing hooks | |
| | (20) U Bolts for leaf springs | |
| | (21) Upper pad for front leaf spring assembly | |
| | - - - For the vehicles of heading 87.03: | |
| 8708.9931 | - - - - Following components for motor cars of heading 87.03 | 35 |
| | (1) Air cleaner housing assembly and parts thereof | |
| | (2) Arms for fan belt adjusting | |
| | (3) Bracket for generator | |
| | (4) Bracket for holding jack | |
| | (5) Bracket for jacking (for vehicles upto 1200cc) | |
| | (6) Bracket for stabilizing bar (for vehicles upto 1200cc) | |
| | (7) Bracket front seat inside (for vehicles upto 1200cc) | |
| | (8) Bracket parking lever | |
| | (9) Cable assembly for choke and parts thereof | |
| | (10) Cable for heater / air vent control and parts thereof (for vehicles upto 800cc) | |
| | (11) Cable for hood latch release and parts thereof | |
| | (12) Cables for opening fuel lid and parts thereof | |
| | (13) Cables for opening trunk latch and parts thereof | |
| | (14) Cap assembly fuel filler maintenance hole | |
| | (15) Cap assembly fuel filler (for vehicles upto 800cc) | |
| | (16) Engine mounting brackets (sheet metal and cast iron, non rubberised) | |
| | (17) Fuel filler neck and pipe (other than plastic) | |
| | (18) Fuel pipe (main) | |
| | (19) Fuel pipe (return) | |
| | (20) Fuel tank (other than plastic) | |

| PCT CODE | DESCRIPTION | CD% |
|-----------|---|-----|
| (1) | (2) | (3) |
| | (21) Fuel tank bands / brackets for mounting | |
| | (22) Fuel tube protectors (for vehicles upto 1200cc) | |
| | (23) Gear shift control rods/ transmission cables (manual type) (for vehicles not exceeding 1200cc) | |
| | (24) Heater unit (using engine heat) and parts thereof | |
| | (25) Lever fuel lid latch release | |
| | (26) Lever gear shift control and parts thereof (manual) | |
| | (27) Lever hood latch release | |
| | (28) Lever luggage door latch release | |
| | (29) Lid assembly fuel filler (for vehicles upto 1200cc) | |
| | (30) Nozzel and hose for wind shield washer | |
| | (31) Pedal and housing assembly (brake, clutch, accelerator and parts thereof) | |
| | (32) Protectors for fuel filler pipes | |
| | (33) Protectors fuel tank | |
| | (34) Reserve tank and hose assembly for radiator tank and parts thereof | |
| | (35) Seat track adjuster without reclining mechanism | |
| | (36) Shield fuel tank filler pipe | |
| | (37) Towing hooks | |
| | (38) Washer jar | |
| 8708.9932 | - - - - Following components for vehicles of heading 8703.2113 | 35 |
| | (1) Air suction assembly for air cleaner | |
| | (2) Arm for gear select assembly and parts thereof | |
| | (3) Arms for fan belt adjusting | |
| | (4) Bracket for brake fluid reservoir | |
| | (5) Bracket for fuse box | |
| | (6) Bracket for generator | |
| | (7) Bracket for holding jack | |
| | (8) Bracket for mounting radiator | |
| | (9) Bracket for suspension | |
| | (10) Brake fluid reservoir assembly and parts thereof | |
| | (11) Cable assembly for accelerator and parts thereof | |
| | (12) Cable assembly for choke and parts thereof | |
| | (13) Engine mounting brackets (sheet metal and cast iron, non rubberised), excluding front mount bracket. | |
| | (14) Fuel filler neck and pipe | |
| | (15) Fuel tank (other than plastic) | |
| | (16) Gear shift control rods/ transmission cables | |
| | (17) Hanger for muffler | |
| | (18) Hooks for engine lifting | |
| | (19) Lever gear shift control and parts thereof | |
| | (20) Nozzel and hose for wind shield washer | |
| | (21) Plates, seats, hangers, spring shackle(inner/ outer) bump stoppers, for use with leaf springs | |
| | (22) Reserve tank and hose assembly for radiator water and parts thereof | |
| | (23) Spare wheel carrier and bolt assembly | |
| | (24) Support set for gear shift arm | |
| | (25) Towing hooks | |

| PCT CODE | DESCRIPTION | CD% |
|-----------|--|-----|
| (1) | (2) | (3) |
| | (26) Washer jar | |
| 8708.9933 | - - - - Following components for vehicles of sub-heading 8703.2193 | 35 |
| | (1) Arms for fan belt adjusting | |
| | (2) Engine mounting brackets (sheet metal and cast iron, non rubberised) | |
| | (3) Fuel tank | |
| | (4) Lifting hooks for engine | |
| | (5) Link rods for activating door latches | |
| | (6) Nozzel wind shield washer | |
| | (7) Pedal and housing assembly for brake, clutch, accelerator and parts thereof | |
| | (8) Plate cylinder block | |
| | (9) Plates, seats, hangers, shackles (inner/ outer), stop rear bump, bumper rear spring and pad for leaves for use with leaf spring assemblies | |
| | (10) Reserve tank and hose assembly for radiator water and parts thereof | |
| | (11) Washer jar | |
| 8708.9934 | - - - - Following components for vehicles of heading 8703.3223 | 35 |
| | (1) Bands / protective blankets / brackets for fuel tank. | |
| | (2) Brackets for accelerator cable. | |
| | (3) Brackets for mounting air cleaner assembly | |
| | (4) Brackets for mounting bumper | |
| | (5) Brackets for mounting engine (sheet metal) | |
| | (6) Brackets for mounting fuse box / relay box | |
| | (7) Brackets for mounting power steering tank, power steering pump and power steering oil reservoir | |
| | (8) Brackets for mounting radiator | |
| | (9) Brackets for mounting silencers / muffers / exhaust pipes | |
| | (10) Brackets for mounting suspension (sheet metal) | |
| | (11) Brackets for mounting vaccume tank | |
| | (12) Brackets for mudguards | |
| | (13) Brackets for release mechanism for hood opening | |
| | (14) Brackets for seats | |
| | (15) Cable for hood latch release | |
| | (16) Cable for hood lock control | |
| | (17) Engine cooling system pipes (metal) | |
| | (18) Fuel pipe for inlet fuel | |
| | (19) Fuel tubes, main and return | |
| | (20) Knobs for seat reclining knuckles | |
| | (21) Mounting system for spare wheel | |
| | (22) Oil cooler pipes (metal) | |
| | (23) Pedal Assembly for accelerator and parts thereof | |
| | (24) Pedal assembly for clutch and parts thereof | |
| | (25)Power adjustment screw for hand brake | |
| | (26) Radiator pipes | |
| | (27) Resonator for air intake system. | |
| | (28) Seat Adjusting Track | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| | (29) Spare wheel carrier assembly and parts thereof | |
| | (30) Towing hook | |
| | (31) Wire protecting pads (foam) | |
| 8708.9935 | - - - - Following components for vehicles of sub heading 8703.2115 | 35 |
| | (1) Air filter assembly and parts thereof | |
| | (2) Battery carrier assembly and parts thereof | |
| | (3) Brackets | |
| | (4) Brake oil tank | |
| | (5) Breather tube | |
| | (6) Chasis and parts thereof | |
| | (7) Control cables assemblies and parts thereof | |
| | (8) Engine mounting bolt; Engine cover | |
| | (9) Engine mounting bridge / cross member | |
| | (10) Fuel pipes | |
| | (11) Fuel tank assembly and parts thereof; cap fuel tank | |
| | (12) Fuse box assembly and parts thereof | |
| | (13) Handle grip | |
| | (14) Internal cock for handle grip | |
| | (15) Kick starter assembly and parts thereof | |
| | (16) Knobs | |
| | (17) Lever assembly gear shift | |
| | (18) Sleeve for wheel | |
| | (19) Spacer for wheel | |
| | (20) Speedometer cable assembly and parts thereof | |
| | (21) Torque rod | |
| | (22) Wheel nuts | |
| 8708.9936 | - - - - Following components for vehicles of sub - heading 8703.3225 | 35 |
| | (1) Accelerator cable | |
| | (2) Accelerator pedal assembly and parts thereof | |
| | (3) Air cleaner housing assembly and parts thereof | |
| | (4) Battery tray assembly and parts thereof | |
| | (5) Bracket for body floor support | |
| | (6) Bracket for fuel tank pipes | |
| | (7) Bracket for mounting body on chasis | |
| | (8) Bracket for mounting internal light | |
| | (9) Bracket for power steering oil reservoir | |
| | (10) Bracket for power steering pump mounting | |
| | (11) Bracket for radiator mounting | |
| | (12) Bracket for roll over bar | |
| | (13) Bracket for silencer / exhaust pipe support | |
| | (14) Bracket for track rod protection | |
| | (15) Clutch pipe (feed) | |
| | (16) Cover for fuse box | |
| | (17) Cradle / support for fuel tank | |
| | (18) Cyclone pipe oil drain (sheet metal) | |
| | (19) Flinger / damper | |
| | (20) Fuel filler cover assembly and parts thereof | |
| | (21) Fuel filler neck | |

| PCT CODE | DESCRIPTION | CD% |
|-----------|---|-----|
| (1) | (2) | (3) |
| | (22) Gate plate for gear lever retention | |
| | (23) Hose assembly for washer | |
| | (24) Internal air duct for heater | |
| | (25) Lower air duct | |
| | (26) Lower seat for front spring | |
| | (27) Pipe assembly for fuel and parts thereof | |
| | (28) Pipe for heater return | |
| | (29) Retainer for suspension spring | |
| | (30) Retaining plate for pulley | |
| | (31) Rings for securing shock absorbers | |
| | (32) Spare wheel carrier assembly and parts thereof | |
| | (33) Stay assembly with cover for roll over bar | |
| | (34) Strap for fuel tank | |
| | (35) Strut for air cleaner bracket | |
| | (36) Top plate (plate grommet) for gear change assembly | |
| | (37) Towing hook | |
| | (38) Towing ring recovery and lashing assembly and parts thereof | |
| | (39) Underside protection bar assembly for propeller shaft | |
| | (40) Washer tank assembly and cap thereof | |
| 8708.9939 | ---- Other | 35 |
| 8708.9941 | ---- Following components for vehicles of sub - heading 8704.2190 | 35 |
| | (1) Air cleaner housing (sheet metal type) | |
| | (2) Air intake duck for air cleaner assembly | |
| | (3) Bands / protective blankets / brackets for fuel tank. | |
| | (4) Cable for hood lock control | |
| | (5) Clutch Oil Tube | |
| | (6) Duct snorkel | |
| | (7) Filler neck assembly | |
| | (8) Fuel tank (metal type) | |
| | (9) Fuel tubes, main and return (metallic Type) | |
| | (10) Heat insulators | |
| | (11) Jar assembly washer | |
| | (12) Mounting system for spare wheel | |
| | (13) Neck assembly for fuel tank | |
| | (14) Pedal Assembly for accelerator and parts thereof | |
| | (15) Protector for fuel tank | |
| | (16) Radiator pipes | |
| | (17) Reserve tank for radiator | |
| | (18) Resonator for air intake system. | |
| | (19) Rods for activating door latches | |
| | (20) Rods for radiator support | |
| | (21) Seat Adjusting Track | |
| | (22) Shackles / shackle plates / pins / hangers for leaf springs | |
| | (23) Towing hook | |
| | (24) U bolt for leaf springs | |
| | (25) Vaccume tank | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 8708.9942 | ----- Following components, for vehicles of sub - heading 8704.2219 | 35 |
| | (1) Air cleaner housing (sheet metal) | |
| | (2) Air intake pipe and its hood | |
| | (3) Battery cover | |
| | (4) Boot for gear shift lever. | |
| | (5) Brace for adjusting generator / alternator | |
| | (6) Bracket for mounting air cleaner | |
| | (7) Bracket helper spring | |
| | (8) Brackets for leaf springs, shock absorbers, exhaust pipes and engine mounting (casting and sheet metal) | |
| | (9) Fuel tank | |
| | (10) Fuel tank bands / supports / brackets / stripes | |
| | (11) Hanger for engine lifting | |
| | (12) Out side mirror stay assembly | |
| | (13) Pins for mounting leaf springs | |
| | (14) Pipe air cleaner to engine | |
| | (15) Rod assembly for cabin locking mechanism | |
| | (16) Shackles for leaf springs | |
| | (17) Stay for cabin entry steps | |
| | (18) Towing hooks | |
| | (19) U Bolts for leaf springs | |
| | (20) Upper pad for front leaf spring assembly | |
| 8708.9943 | ----- Following components, for vehicles of sub - heading 8704.2299 | 35 |
| | (1) Accelerator / Brake / Clutch pedal assembly and parts thereof | |
| | (2) Air / vacume tanks for brakes | |
| | (3) Air cleaner housing assembly and parts thereof (sheet metal) | |
| | (4) Air intake pipe and its hoods | |
| | (5) Battery cover | |
| | (6) Brace for adjusting generator / alternator | |
| | (7) Brackets for mounting air cleaner, leaf springs, helper springs, schock absorbers and exhaust pipes. | |
| | (8) Brackets for mounting engine (casting and sheet metal) | |
| | (9) Fuel tank | |
| | (10) Fuel tank bands / supports / brackets / strips | |
| | (11) Mounting support for spare wheel carrier | |
| | (12) Out side mirror stay assembly | |
| | (13) Pins for mounting leaf springs | |
| | (14) Retainer / holder for center bearing | |
| | (15) Shackles for leaf springs assembly | |
| | (16) Stiffener for fly wheel housing | |
| | (17) Towing hooks | |
| | (18) U. Bolts for leaf springs | |
| | (19) Upper pad for front leaf spring assembly | |
| 8708.9944 | ----- Following components, for vehicles of sub - heading 8704.2390 | 35 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| | (1) Air / vaccume tanks for brakes | |
| | (2) Air cleaner housing assembly and parts thereof (sheet metal) | |
| | (3) Air intake pipe and its hood | |
| | (4) Battery cover | |
| | (5) Brace for adjusting generator / alternator | |
| | (6) Bracket for mounting air cleaner, leaf springs, shock absorbers (6*2 vehicles only), exhaust pipes and air tanks | |
| | (7) Brackets for mounting engine (casting and sheet metal) | |
| | (8) Fuel tank | |
| | (9) Fuel tank bands / supports / brackets / stripes | |
| | (10) Hanger for engine lifting | |
| | (11) Mounting support for spare wheel carrier | |
| | (12) Out side mirror stay assembly | |
| | (13) Pins for mounting leaf springs | |
| | (14) Pipe air cleaner to engine | |
| | (15) Retainer / holder for center bearing (6*2 vehicles only) | |
| | (16) Shackles for leaf spring assembly | |
| | (17) Stiffener for fly wheel housing (6*2 vehicles only) | |
| | (18) Towing hooks | |
| | (19) Upper pad for front leaf spring assembly | |
| 8708.9945 | - - - - Following components, for vehicles of sub - heading 8704.3190 | 35 |
| | (1) Air suction assembly for air cleaner | |
| | (2) Arm for gear select assembly and parts thereof | |
| | (3) Battery box / battery clamp / battery band | |
| | (4) Battery cover | |
| | (5) Brackets for brake fluid reservoir, washer tank and water reservoir tank | |
| | (6) Brackets for fuel box | |
| | (7) Brackets for mounting alternator | |
| | (8) Brackets for mounting engine / excluding bracket front mount | |
| | (9) Brackets for mounting radiator | |
| | (10) Brackets for mounting rear deck | |
| | (11) Brackets for mounting steering gear box | |
| | (12) Brackets for seat belts | |
| | (13) Brackets for suspension system | |
| | (14) Brackets sub - cleaner | |
| | (15) Brake fluid reservoir assembly and parts thereof | |
| | (16) Bush spring shackle, shackle plates, bumpers, hangers, stoppers and U bolts for leaf springs | |
| | (17) Cable assemblies for accelerator and choke | |
| | (18) Emblems | |
| | (19) Fuel pipes | |
| | (20) Fuel tank and parts thereof | |
| | (21) Hooks for lifting engine | |
| | (22) Lever set for gear shift control | |
| | (23) Nuts for wheels | |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|-----|
| (1) | (2) | (3) |
| | (24) Pedal Brake, clutch and accelerator assemblies and parts thereof | |
| | (25) Plate cylinder block | |
| | (26) Rod / Bracket for tension assembly | |
| | (27) Rod gear shift select | |
| | (28) Spare wheel carrier and bolt assembly and parts thereof | |
| | (29) Stay / Brackets for bumpers | |
| | (30) Support set for gear shift arm | |
| | (31) Towing hook | |
| | (32) Washer jar assembly for wind shield | |
| | (33) Water reservoir tanks | |
| | (34) Wind shield washer nozzle assembly | |
| 8708.9949 | - - - - Other | 35 |
| 8708.9990 | - - - Other | 35 |
| 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 | 30 |
| 8709.1900 | - - Other | 30 |
| 8709.9000 | -Parts | 35 |
| 8710.0000 | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles. | 20 |
| 87.11 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. | |
| | -With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc: | |
| 8711.1010 | - - - Components for the assembly / manufacture of vehicles in any kit form | 80 |
| 8711.1090 | - - - Other | 80 |
| | -With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc: | |
| 8711.2010 | - - - Components for the assembly / manufacture of vehicles, in any kit form | 80 |
| 8711.2090 | - - - Other | 80 |
| | -With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc: | |
| 8711.3010 | - - - Components for the assembly / manufacture of vehicles, in any kit form | 80 |
| 8711.3020 | - - - Motorbike rikshaws in CBU | 80 |
| 8711.3090 | - - - Other | 80 |
| | -With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800cc: | |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 8711.4010 | - - - Components for the assembly / manufacture of vehicles, in any kit form | 80 |
| 8711.4090 | - - - Other | 80 |
| | -With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc: | |
| 8711.5010 | - - - Components for the assembly / manufacture of vehicles, in any kit form | 80 |
| 8711.5090 | - - - Other | 80 |
| | -Other: | |
| 8711.9010 | - - - Components for the assembly / manufacture of vehicles, in any kit form | 80 |
| 8711.9090 | - - - Other | 80 |
| 8712.0000 | Bicycles and other cycles (including delivery tricycles), not motorised. | 35 |
| 87.13 | Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled. | |
| 8713.1000 | -Not mechanically propelled | 5 |
| 8713.9000 | -Other | 5 |
| 87.14 | Parts and accessories of vehicles of headings Nos. 87.11 to 87.13. | |
| | -Of motorcycles (including mopeds): | |
| 8714.1100 | -- Saddles | 35 |
| | -- Other: | |
| 8714.1910 | - - - Following components for vehicles of heading 87.11 | 35 |
| | (1) Air cleaner assembly and parts thereof | |
| | (2) Axles (front, rear, collar) and parts thereof | |
| | (3) Battery Box | |
| | (4) Bolt for engine mounting | |
| | (5) Brake cables and parts thereof | |
| | (6) Brake drums | |
| | (7) Brake pedal shaft | |
| | (8) Brake pads | |
| | (9) Brake rods, linkages and levers | |
| | (10) Brake shoes/ Mounted brake lining of asbestos | |
| | (11) Brakes (complete) | |
| | (12) Cams for brakes | |
| | (13) Chain case and parts thereof | |
| | (14) Clutch cables and parts thereof | |
| | (15) Complete fuel system | |
| | (16) Complete wheels | |
| | (17) Fenders and parts thereof | |
| | (18) Foot rest and parts thereof | |
| | (19) Frame / chassis and parts thereof | |
| | (20) Front fork assembly (complete) | |
| | (21) Fuel pipes / tubes | |
| | (22) Fuel tank (whether or not painted) | |
| | (23) Fuel tank cap (with or without lock) | |
| | (24) Fuse boxes | |
| | (25) Gear shift lever pad | |
| | (26) Grips (whether or not twisting) and parts thereof | |

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|------------|
| (1) | (2) | (3) |
| | (27) Handle bar and parts thereof | |
| | (28) Hubs for wheels | |
| | (29) Lever set kick starter | |
| | (30) Levers for front brake and clutch, and parts thereof | |
| | (31) Motorcycle head lamp housing | |
| | (32) Mudguards / flaps (plastic) | |
| | (33) Nipples for wheels | |
| | (34) Parts for rear shock absorber assembly other than bushes, collars, stoppers, valves, guides, rings, pistons, rebound, springs, plates and spacers | |
| | (35) Parts of front fork assembly other than outer and inner tubes, guides, races, ball assembly, seals, brackets, valves, oil locks, rings, pistons, stoppers, collars, front fork springs, plugs, bridges for forks and seat rebounds | |
| | (36) Rear shock absorbers assembly | |
| | (37) Rim flaps (other than rubber) for wheels | |
| | (38) Rims for wheels | |
| | (39) Side covers and parts thereof | |
| | (40) Side stands / main stands and parts thereof | |
| | (41) Silencers / exhaust pipes / mufflers and parts thereof | |
| | (42) Spokes for wheels | |
| | (43) Sprockets for wheels | |
| | (44) Swinging arm assembly and parts thereof except collar and bushing | |
| | (45) Throttle cables and parts thereof | |
| | (46) Torque link and parts thereof | |
| 8714.1990 | - - - Other | 35 |
| 8714.2000 | -Of carriages for disabled persons | 5 |
| | -Other: | |
| 8714.9100 | - - Frames and forks, and parts thereof | 25 |
| 8714.9200 | - - Wheel rims and spokes | 25 |
| | - - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels: | |
| 8714.9310 | - - - Free wheel sprocket wheel for bicycle of heading 87.12 | 15 |
| 8714.9390 | - - - Other | 25 |
| 8714.9400 | - - Brakes, including coaster braking hubs and hub brakes, and parts thereof | 25 |
| 8714.9500 | - - Saddles | 25 |
| 8714.9600 | - - Pedals and crank-gear, and parts thereof | 25 |
| 8714.9900 | - - Other | 25 |
| 8715.0000 | Baby carriages and parts thereof. | 20 |
| 87.16 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof. | |
| | -Trailers and semi-trailers of the caravan type, for housing or camping: | |
| 8716.1010 | - - - Components for the assembly / manufacture of vehicles, in any kit form | 15 |
| 8716.1090 | - - - Other | 15 |
| | -Self-loading or self-unloading trailers and semi-trailers for agriculture purposes: | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 8716.2010 | - - - Components for the assembly / manufacture of vehicles, in any kit form | 15 |
| 8716.2090 | - - - Other | 15 |
| | -Other trailers and semi-trailers for the transport of goods: | |
| | - - Tanker trailers and tanker semi-trailers: | |
| 8716.3110 | - - - Components for the assembly / manufacture of vehicles, in any kit form | 15 |
| 8716.3190 | - - - Other | 15 |
| | - - Other: | |
| 8716.3910 | - - - Components for the assembly / manufacture of vehicles, in any kit form | 15 |
| 8716.3990 | - - - Other | 15 |
| | -Other trailers and semi-trailers: | |
| 8716.4010 | - - - Components for the assembly / manufacture of vehicles, in any kit form | 15 |
| 8716.4090 | - - - Other | 15 |
| | -Other vehicles: | |
| 8716.8010 | - - - Components for the assembly / manufacture of vehicles, in any kit form | 15 |
| 8716.8090 | - - - Other | 15 |
| 8716.9000 | -Parts | 35 |

Chapter 88

Aircraft, spacecraft, and parts thereof

Subheading note.

- 1.- For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 8801.0000 | Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft. | 5 |
| 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 | 5 |
| 8802.1200 | - - Of an unladen weight exceeding 2,000 kg | 5 |
| 8802.2000 | -Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg | 5 |
| 8802.3000 | -Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg | 5 |
| 8802.4000 | -Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg | 5 |
| 8802.6000 | -Spacecraft (including satellites) and suborbital and spacecraft launch vehicles | 5 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|------------|
| (1) | (2) | (3) |
| 88.03 | Parts of goods of heading 88.01 or 88.02. | |
| 8803.1000 | -Propellers and rotors and parts thereof | 5 |
| 8803.2000 | -Under-carriages and parts thereof | 5 |
| 8803.3000 | -Other parts of aeroplanes or helicopters | 5 |
| 8803.9000 | -Other | 5 |
| 8804.0000 | Parachutes (including dirigible parachutes and paragliders) and rotachutes; parts thereof and accessories thereto. | 5 |
| 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 | 5 |
| | -Ground flying trainers and parts thereof: | |
| 8805.2100 | - - Air combat simulators and parts thereof | 5 |
| 8805.2900 | - - Other | 5 |

Chapter 89

Ships, boats and floating structures

Note.

- 1.- A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|------------|
| (1) | (2) | (3) |
| 89.01 | Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods. | |
| 8901.1000 | -Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds | 10 |
| 8901.2000 | -Tankers | 10 |
| 8901.3000 | -Refrigerated vessels, other than those of subheading 8901.20 | 10 |
| 8901.9000 | -Other vessels for the transport of goods and other vessels for the transport of both persons and goods | 5 |
| 8902.0000 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products. | 10 |
| 89.03 | Yachts and other vessels for pleasure or sports; rowing boats and canoes. | |
| 8903.1000 | -Inflatable | 20 |
| | -Other: | |
| 8903.9100 | - - Sailboats, with or without auxiliary motor | 20 |
| 8903.9200 | - - Motorboats, other than outboard motorboats | 20 |
| 8903.9900 | - - Other | 20 |
| 8904.0000 | Tugs and pusher craft. | 20 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|------------|
| (1) | (2) | (3) |
| 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 | 5 |
| 8905.2000 | -Floating or submersible drilling or production platforms | 5 |
| 8905.9000 | -Other | 5 |
| 89.06 | Other vessels, including warships and lifeboats other than rowing boats. | |
| 8906.1000 | -Warships | 5 |
| 8906.9000 | -Other | 5 |
| 89.07 | Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons). | |
| 8907.1000 | -Inflatable rafts | 5 |
| 8907.9000 | -Other | 5 |
| 8908.0000 | Vessels and other floating structures for breaking up. | 0 |

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, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;
 - (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 86.36); 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) Capacity measures, which are to be classified according to their constituent material; or
 - (m) 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, stabilised 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, stabilised against disturbances, by constantly or periodically measuring its actual value.

| PCT CODE | DESCRIPTION | CD% |
|--------------|---|-----|
| (1) | (2) | (3) |
| 90.01 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked. | |
| 9001.1000 | -Optical fibres, optical fibre bundles and cables | 20 |
| 9001.2000 | -Sheets and plates of polarising material | 20 |
| 9001.3000 | -Contact lenses | 10 |
| 9001.4000 | -Spectacle lenses of glass | 10 |
| 9001.5000 | -Spectacle lenses of other materials | 10 |
| 9001.9000 | -Other | 20 |
| 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: | |
| 9002.1100 | - - For cameras, projectors or photographic enlargers or reducers | 5 |
| 9002.1900 | - - Other | 5 |
| 9002.2000 | -Filters | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 9002.9000 | -Other | 5 |
| 90.03 | Frames and mountings for spectacles, goggles or the like, and parts thereof. | |
| | -Frames and mountings: | |
| 9003.1100 | -- Of plastics | 10 |
| 9003.1900 | -- Of other materials | 10 |
| 9003.9000 | -Parts | 10 |
| 90.04 | Spectacles, goggles and the like, corrective, protective or other. | |
| 9004.1000 | -Sunglasses | 5 |
| 9004.9000 | -Other | 10 |
| 90.05 | Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy. | |
| 9005.1000 | -Binoculars | 10 |
| 9005.8000 | -Other instruments | 10 |
| 9005.9000 | -Parts and accessories (including mountings) | 10 |
| 90.06 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39. | |
| 9006.1000 | -Cameras of a kind used for preparing printing plates or cylinders | 5 |
| 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 | 5 |
| 9006.4000 | -Instant print cameras | 5 |
| | -Other cameras: | |
| 9006.5100 | -- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm | 5 |
| 9006.5200 | -- Other, for roll film of a width less than 35 mm | 5 |
| 9006.5300 | -- Other, for roll film of a width of 35 mm | 5 |
| 9006.5900 | -- Other | 5 |
| | -Photographic flashlight apparatus and flashbulbs: | |
| 9006.6100 | -- Discharge lamp ("electronic") flashlight apparatus | 5 |
| 9006.6900 | -- Other | 5 |
| | -Parts and accessories: | |
| 9006.9100 | -- For cameras | 5 |
| 9006.9900 | -- Other | 5 |
| 90.07 | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus. | |
| | -Cameras: | |
| 9007.1100 | -- For film of less than 16 mm width or for double-8 mm film | 5 |
| 9007.1900 | -- Other | 5 |
| 9007.2000 | -Projectors | 5 |
| | -Parts and accessories: | |
| 9007.9100 | -- For cameras | 5 |
| 9007.9200 | -- For projectors | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 90.08 | Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers. | |
| 9008.1000 | -Slide projectors | 5 |
| 9008.2000 | -Microfilm, microfiche or other microform readers, whether or not capable of producing copies | 5 |
| 9008.3000 | -Other image projectors | 5 |
| 9008.4000 | -Photographic (other than cinematographic) enlargers and reducers | 5 |
| 9008.9000 | -Parts and accessories | 5 |
| [90.09] | | |
| 90.10 | Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens. | |
| 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 | 5 |
| 9010.5000 | -Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes | 5 |
| 9010.6000 | -Projection screens | 5 |
| 9010.9000 | -Parts and accessories | 5 |
| 90.11 | Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection. | |
| 9011.1000 | -Stereoscopic microscopes | 5 |
| 9011.2000 | -Other microscopes, for photomicrography, cinephotomicrography or microprojection | 5 |
| 9011.8000 | -Other microscopes | 5 |
| 9011.9000 | -Parts and accessories | 5 |
| 90.12 | Microscopes other than optical microscopes; diffraction apparatus. | |
| 9012.1000 | -Microscopes other than optical microscopes; diffraction apparatus | 5 |
| 9012.9000 | -Parts and accessories | 5 |
| 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 | 5 |
| 9013.2000 | -Lasers, other than laser diodes | 5 |
| 9013.8000 | -Other devices, appliances and instruments | 5 |
| 9013.9000 | -Parts and accessories | 5 |
| 90.14 | Direction finding compasses; other navigational instruments and appliances. | |
| 9014.1000 | -Direction finding compasses | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 9014.2000 | -Instruments and appliances for aeronautical or space navigation (other than compasses) | 5 |
| 9014.8000 | -Other instruments and appliances | 5 |
| 9014.9000 | -Parts and accessories | 5 |
| 90.15 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders. | |
| 9015.1000 | -Rangefinders | 5 |
| 9015.2000 | -Theodolites and tachymeters (tacheometers) | 5 |
| 9015.3000 | -Levels | 5 |
| 9015.4000 | -Photogrammetrical surveying instruments and appliances | 5 |
| 9015.8000 | -Other instruments and appliances | 5 |
| 9015.9000 | -Parts and accessories | 5 |
| 90.16 | Balances of a sensitivity of 5 cg or better, with or without weights. | |
| 9016.0010 | - - - Electronic | 5 |
| 9016.0090 | - - - Other | 5 |
| 90.17 | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter. | |
| | -Drafting tables and machines, whether or not automatic: | |
| 9017.1010 | - - - Plotters and other machines for designing textile garments, having CAD/CAM/CIM system | 5 |
| 9017.1090 | - - - Other | 5 |
| 9017.2000 | -Other drawing, marking-out or mathematical calculating instruments | 10 |
| | -Micrometers, callipers and gauges: | |
| 9017.3010 | - - - Micro Meter | 10 |
| 9017.3020 | - - - Callipers and gauges | 5 |
| | -Other instruments: | |
| 9017.8010 | - - - Measuring rod and tapes | 10 |
| 9017.8090 | - - - Other | 10 |
| 9017.9000 | -Parts and accessories | 10 |
| 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 | 5 |
| 9018.1200 | - - Ultrasonic scanning apparatus | 5 |
| 9018.1300 | - - Magnetic resonance imaging apparatus | 5 |
| 9018.1400 | - - Scintigraphic apparatus | 5 |
| 9018.1900 | - - Other | 5 |
| 9018.2000 | -Ultra-violet or infra-red ray apparatus | 5 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|-----|
| (1) | (2) | (3) |
| | -Syringes, needles, catheters, cannulae and the like: | |
| | - - Syringes, with or without needles: | |
| 9018.3110 | - - - With needles | 20 |
| 9018.3120 | - - - Without needles | 20 |
| 9018.3200 | - - Tubular metal needles and needles for sutures | 20 |
| | - - Other: | |
| 9018.3910 | - - - Dextrose and saline infusion giving sets imported alongwith empty non-toxic bags for infusion solution | 20 |
| 9018.3920 | - - - Dextrose and saline infusion giving sets | 20 |
| | - - - Catheter: | |
| 9018.3931 | - - - -Suction | 5 |
| 9018.3932 | - - - -Pulmonary artery | 5 |
| 9018.3933 | - - - -Foly's | 5 |
| 9018.3939 | - - - -Other | 5 |
| 9018.3940 | - - - Cannula | 20 |
| 9018.3950 | - - - Surgical needles | 5 |
| 9018.3960 | - - - Endo tracheal tube | 5 |
| 9018.3970 | - - - Balloons | 5 |
| 9018.3990 | - - - Other | 5 |
| | -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 | 5 |
| 9018.4900 | - - Other | 10 |
| 9018.5000 | -Other ophthalmic instruments and appliances | 5 |
| | -Other instruments and appliances: | |
| 9018.9010 | - - - Anesthesia aparatus | 5 |
| 9018.9020 | - - - Stethoscopes | 5 |
| 9018.9030 | - - - Surgical scissors | 5 |
| 9018.9040 | - - - Surgical knives | 5 |
| 9018.9050 | - - - Sphygmomano-meter | 5 |
| 9018.9060 | - - - Infant incubators | 5 |
| 9018.9070 | - - - Fibre dializers | 5 |
| 9018.9090 | - - - Other | 5 |
| 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 | 5 |
| | -Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus: | |
| 9019.2010 | - - - Oxygenator with accessories | 0 |
| 9019.2020 | - - - Ozone therapy apparatus | 5 |
| 9019.2030 | - - - Acrosol therapy apparatus | 5 |
| 9019.2090 | - - - Other | 5 |
| 9020.0000 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters. | |
| 9020.0010 | - - - Gas masks | 5 |
| 9020.0020 | - - - Other breathing appliances | 5 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|-----|
| (1) | (2) | (3) |
| 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 | 5 |
| | -Artificial teeth and dental fittings: | |
| 9021.2100 | - - Artificial teeth | 5 |
| 9021.2900 | - - Other | 5 |
| | -Other artificial parts of the body : | |
| 9021.3100 | - - Artificial joints | 5 |
| 9021.3900 | - - Other | 5 |
| 9021.4000 | -Hearing aids, excluding parts and accessories | 5 |
| 9021.5000 | -Pacemakers for stimulating heart muscles, excluding parts and accessories | 5 |
| 9021.9000 | -Other | 5 |
| 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 | 5 |
| 9022.1300 | - - Other, for dental uses | 5 |
| 9022.1400 | - - Other, for medical, surgical or veterinary uses | 5 |
| 9022.1900 | - - For other uses | 5 |
| | -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 | 5 |
| 9022.2900 | - - For other uses | 5 |
| 9022.3000 | -X-ray tubes | 5 |
| 9022.9000 | -Other, including parts and accessories | 5 |
| 9023.0000 | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses. | 5 |
| 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 | 5 |
| 9024.8000 | -Other machines and appliances | 5 |
| 9024.9000 | -Parts and accessories | 5 |

| PCT CODE | DESCRIPTION | CD% |
|--------------|--|-----|
| (1) | (2) | (3) |
| 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: | |
| | - - Liquid-filled, for direct reading: | |
| 9025.1110 | - - - Thermometers, clinical | 5 |
| 9025.1190 | - - - Other | 5 |
| 9025.1900 | - - Other | 5 |
| | -Other instruments: | |
| 9025.8010 | - - - Hydrometers | 5 |
| 9025.8020 | - - - Psychrometers | 5 |
| 9025.8030 | - - - Temperature gauges and sensors for agricultural tractors of sub - heading 8701.9020 | 35 |
| 9025.8090 | - - - Other | 5 |
| 9025.9000 | -Parts and accessories | 5 |
| 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. | |
| | -For measuring or checking the flow or level of liquids: | |
| 9026.1010 | - - - Fuel gauge for agricultural tractors of sub - heading 8701.9020 | 35 |
| 9026.1020 | - - - Oil level indicator for agricultural tractors of sub - heading 8701.9020 | 35 |
| 9026.1030 | - - - Dipstick/ gauge oil level for engines of motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3225 and 8704.3190 | 35 |
| 9026.1040 | - - - Dipstick/ gauge oil level for engines for vehicles of sub-heading 8701.9020 | 35 |
| 9026.1050 | - - - Other for motor cars and vehicles | 35 |
| 9026.1090 | - - - Other | 5 |
| 9026.2000 | -For measuring or checking pressure | 5 |
| 9026.8000 | -Other instruments or apparatus | 5 |
| 9026.9000 | -Parts and accessories | 5 |
| 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 | 0 |
| 9027.2000 | -Chromatographs and electrophoresis instruments | 0 |
| 9027.3000 | -Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR) | 0 |
| 9027.5000 | -Other instruments and apparatus using optical radiations (UV, visible,IR) | 0 |

| PCT CODE | DESCRIPTION | CD% |
|--------------|---|-----|
| (1) | (2) | (3) |
| 9027.8000 | -Other instruments and apparatus | 0 |
| 9027.9000 | -Microtomes; parts and accessories | 0 |
| 90.28 | Gas, liquid or electricity supply or production meters, including calibrating meters therefor. | |
| 9028.1000 | -Gas meters | 25 |
| 9028.2000 | -Liquid meters | 20 |
| 9028.3000 | -Electricity meters | 25 |
| | -Parts and accessories: | |
| 9028.9010 | - - - Shaft without rotating disc, register assembly and meter bearing assembly for electricity meter | 10 |
| 9028.9020 | - - - Other of electricity meters | 25 |
| 9028.9090 | - - - Other | 10 |
| 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. | |
| | -Revolution counters, production counters, taximeters, mileometers, pedometers and the like: | |
| 9029.1010 | - - - Taximeters and pedometers | 35 |
| 9029.1020 | - - - Mileo meters | 35 |
| 9029.1090 | - - - Other | 35 |
| | -Speed indicators and tachometers; stroboscopes: | |
| | - - - Speed indicators and tachometers: | |
| 9029.2011 | - - - - Mechanical type for motor cars of heading 8703 (not exceeding 800cc), vehicles of heading 87.11 and vehicles of sub - heading 8704.3190 | 35 |
| 9029.2012 | - - - - RPM meter for agricultural tractors of sub - heading 8701.9020 | 35 |
| 9029.2013 | - - - - Speed indicator and tachometers for other motor cars and vehicles | 35 |
| 9029.2019 | - - - - Other | 25 |
| 9029.2020 | - - - Stroboscopes | 25 |
| 9029.9000 | -Parts and accessories | 25 |
| 90.30 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations. | |
| 9030.1000 | -Instruments and apparatus for measuring or detecting ionising radiations | 5 |
| 9030.2000 | - Oscilloscopes and oscillographs | 5 |
| | - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power : | |
| 9030.3100 | - - Multimeters without a recording device | 5 |
| 9030.3200 | - - Multimeters with a recording device | 5 |
| | - - Other, without a recording device: | |
| 9030.3310 | - - - Battery meters for agricultural tractors of sub - heading 8701.9020 | 35 |
| 9030.3320 | - - - Other for motor cars and vehicles | 35 |
| 9030.3330 | - - - Ampere-meter | 5 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 9030.3390 | - - - Other | 5 |
| 9030.3900 | - - Other, with a recording device | 5 |
| 9030.4000 | -Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) | 5 |
| | -Other instruments and apparatus: | |
| 9030.8200 | - - For measuring or checking semiconductor wafers or devices | 5 |
| 9030.8400 | - - Other, with a recording device | 5 |
| 9030.8900 | - - Other | 5 |
| 9030.9000 | -Parts and accessories | 5 |
| 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 | 5 |
| 9031.2000 | -Test benches | 5 |
| | -Other optical instruments and appliances: | |
| 9031.4100 | - - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices | 5 |
| 9031.4900 | - - Other | 5 |
| 9031.8000 | -Other instruments, appliances and machines | 5 |
| 9031.9000 | -Parts and accessories | 5 |
| 90.32 | Automatic regulating or controlling instruments and apparatus. | |
| | -Thermostats: | |
| 9032.1010 | - - - Of a kind used in refrigerators and air-conditioners | 5 |
| 9032.1090 | - - - Other | 20 |
| 9032.2000 | -Manostats | 5 |
| | -Other instruments and apparatus: | |
| 9032.8100 | - - Hydraulic or pneumatic | 5 |
| | - - Other: | |
| 9032.8910 | - - - Temperature control switches for vehicles of sub - heading 8703.2115 | 35 |
| 9032.8920 | - - - Other for motor cars and vehicles | 35 |
| 9032.8990 | - - - Other | 5 |
| 9032.9000 | -Parts and accessories | 5 |
| 90.33 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90. | |
| 9033.0010 | - - - Of hearings aids | 5 |
| 9033.0020 | - - - Pacing wire | 5 |
| 9033.0090 | - - - Other | 15 |

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.

| PCT CODE | DESCRIPTION | CD% |
|--------------|---|-----|
| (1) | (2) | (3) |
| 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 | 5 |
| 9101.1900 | - - Other | 5 |
| | -Other wrist-watches, whether or not incorporating a stop-watch facility: | |
| 9101.2100 | - - With automatic winding | 5 |
| 9101.2900 | - - Other | 5 |
| | -Other: | |
| 9101.9100 | - - Electrically operated | 5 |
| 9101.9900 | - - Other | 5 |
| 91.02 | Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01. | |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| | -Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: | |
| 9102.1100 | - - With mechanical display only | 5 |
| 9102.1200 | - - With opto-electronic display only | 5 |
| 9102.1900 | - - Other | 5 |
| | -Other wrist-watches, whether or not incorporating a stop-watch facility: | |
| 9102.2100 | - - With automatic winding | 5 |
| 9102.2900 | - - Other | 5 |
| | -Other: | |
| 9102.9100 | - - Electrically operated | 5 |
| 9102.9900 | - - Other | 5 |
| 91.03 | Clocks with watch movements, excluding clocks of heading 91.04. | |
| 9103.1000 | -Electrically operated | 10 |
| 9103.9000 | -Other | 10 |
| 91.04 | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels. | |
| 9104.0010 | - - - For aircraft and spacecraft | 5 |
| 9104.0020 | - - - For vehicles of sub-heading 8703.3223 | 35 |
| 9104.0030 | - - - For vehicles of sub-heading 8704.2190 | 35 |
| 9104.0040 | - - - Other for motor cars and vehicles | 35 |
| 9104.0090 | - - - Other | 10 |
| 91.05 | Other clocks. | |
| | -Alarm clocks: | |
| 9105.1100 | - - Electrically operated | 20 |
| 9105.1900 | - - Other | 20 |
| | -Wall clocks: | |
| 9105.2100 | - - Electrically operated | 20 |
| 9105.2900 | - - Other | 20 |
| | -Other: | |
| 9105.9100 | - - Electrically operated | 20 |
| 9105.9900 | - - Other | 20 |
| 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). | |
| | -Time-registers, time-recorders: | |
| 9106.1010 | - - - Hour meters / tractor meters for agricultural tractors of sub - heading 8701.9020 | 35 |
| 9106.1020 | - - - Other for motor cars and vehicles | 35 |
| 9106.1090 | - - - Other | 5 |
| 9106.9000 | -Other | 5 |
| 9107.0000 | Time switches with clock or watch movement or with synchronous motor. | 5 |
| 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 | 10 |
| 9108.1200 | - - With opto-electronic display only | 10 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 9108.1900 | - - Other | 10 |
| 9108.2000 | -With automatic winding | 10 |
| 9108.9000 | -Other | 10 |
| 91.09 | Clock movements, complete and assembled. | |
| | -Electrically operated: | |
| 9109.1100 | - - Of alarm clocks | 10 |
| 9109.1900 | - - Other | 10 |
| 9109.9000 | -Other | 10 |
| 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) | 5 |
| 9110.1200 | - - Incomplete movements, assembled | 5 |
| 9110.1900 | - - Rough movements | 5 |
| 9110.9000 | -Other | 5 |
| 91.11 | Watch cases and parts thereof. | |
| 9111.1000 | -Cases of precious metal or of metal clad with precious metal | 5 |
| 9111.2000 | -Cases of base metal, whether or not gold- or silver-plated | 5 |
| 9111.8000 | -Other cases | 5 |
| 9111.9000 | -Parts | 5 |
| 91.12 | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof. | |
| 9112.2000 | -Cases | 5 |
| 9112.9000 | -Parts | 5 |
| 91.13 | Watch straps, watch bands and watch bracelets, and parts thereof. | |
| 9113.1000 | -Of precious metal or of metal clad with precious metal | 5 |
| 9113.2000 | -Of base metal, whether or not gold- or silver-plated | 5 |
| 9113.9000 | -Other | 5 |
| 91.14 | Other clock or watch parts. | |
| 9114.1000 | -Springs, including hair-springs | 5 |
| 9114.2000 | -Jewels | 5 |
| 9114.3000 | -Dials | 5 |
| 9114.4000 | -Plates and bridges | 5 |
| 9114.9000 | -Other | 5 |

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
- (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.

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 92.01 | Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments. | |
| 9201.1000 | -Upright pianos | 10 |
| 9201.2000 | -Grand pianos | 10 |
| 9201.9000 | -Other | 10 |
| 92.02 | Other string musical instruments (for example, guitars, violins, harps). | |
| 9202.1000 | -Played with a bow | 10 |
| 9202.9000 | -Other | 10 |
| [92.03] | | |
| [92.04] | | |
| 92.05 | Other wind musical instruments (for example, clarinets, trumpets, bagpipes). | |
| 9205.1000 | -Brass-wind instruments | 10 |
| 9205.9000 | -Other | 10 |
| 9206.0000 | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas). | 10 |
| 92.07 | Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions). | |
| 9207.1000 | -Keyboard instruments, other than accordions | 10 |
| 9207.9000 | -Other | 10 |
| 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 |
| 9208.9000 | -Other | 10 |
| 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. | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| 9209.3000 | -Musical instruments strings | 10 |
| | -Other: | |
| 9209.9100 | - - Parts and accessories for pianos | 10 |
| 9209.9200 | - - Parts and accessories for the musical instruments of heading 92.02 | 10 |
| 9209.9400 | - - Parts and accessories for the musical instruments of heading 92.07 | 10 |
| 9209.9900 | - - Other | 10 |

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.

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 93.01 | Military weapons, other than revolvers, pistols and the arms of heading 93.07. | |
| | -Artillery weapons (for example, guns, howitzers and mortars) : | |
| 9301.1100 | - - Self- propelled | 15 |
| 9301.1900 | - - Other | 15 |
| 9301.2000 | -Rocket launchers; flame- throwers; grenade launchers; torpedo tubes and similar projectors | 15 |
| | -Other: | |
| 9301.9010 | - - - Fully automatic shotguns | 15 |
| | - - - Rifles: | |
| 9301.9021 | - - - -Bolt action | 15 |
| 9301.9022 | - - - - Semi-automatic | 15 |
| 9301.9023 | - - - - fully automatic | 15 |
| 9301.9029 | - - - - Other | 15 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|------------|
| (1) | (2) | (3) |
| 9301.9030 | - - - Machine –guns | 15 |
| | - - - Sub-machine-guns: | |
| 9301.9041 | - - - - Fully automatic pistols | 15 |
| 9301.9049 | - - - - Other | 15 |
| 9301.9090 | - - - Other | 15 |
| 93.02 | Revolvers and pistols, other than those of heading 93.03 or 93.04. | |
| | - - - Of prohibited bore and of calibres higher than 0.32: | |
| 9302.0011 | - - - -Revolvers | 15 |
| 9302.0012 | - - - -Pistols, single barrel, semi-automatic or otherwise | 15 |
| 9302.0013 | - - - -Pistols, multiple barrel | 15 |
| 9302.0019 | - - - -Other | 15 |
| | - - - Other: | |
| 9302.0091 | - - - - Revolvers | 25 |
| 9302.0092 | - - - - Pistols, single barrel , semi-automatic or otherwise | 25 |
| 9302.0093 | - - - - Pistols, multiple barrel | 25 |
| 9302.0099 | - - - - Other | 25 |
| 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 | 25 |
| | -Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles: | |
| | - - - Shotguns, single barrel | |
| 9303.2011 | - - - - Pump-action | 25 |
| 9303.2012 | - - - - Semi-automatic | 25 |
| 9303.2019 | - - - - Other | 25 |
| 9303.2020 | - - - Shotguns, multiple barrel, including combination guns | 25 |
| 9303.2090 | - - - Other | 25 |
| | -Other sporting, hunting or target-shooting rifles: | |
| 9303.3010 | - - - Single-shot | 25 |
| 9303.3020 | - - - Semi-automatic | 25 |
| 9303.3090 | - - - Other | 25 |
| 9303.9000 | -Other | 25 |
| 9304.0000 | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07. | 15 |
| 93.05 | Parts and accessories of articles of headings 93.01 to 93.04. | |
| | -Of revolvers or pistols: | |
| 9305.1010 | - - - Firing mechanisms | 25 |
| 9305.1020 | - - - Frames and receivers; barrels; Pistons; locking lugs and gas buffers; Magazines and parts thereof; Silencers(sound moderators) and parts thereof; Butts; grips and plates | 25 |
| 9305.1030 | - - - Slide (for pistols) and cylinders (for revolvers) | 25 |
| 9305.1090 | - - - Other | 25 |
| | -Of shotguns or rifles of heading 93.03: | |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 9305.2100 | -- Shotgun barrels | 25 |
| | -- Other: | |
| 9305.2910 | --- Firing mechanisms | 25 |
| 9305.2920 | --- Frames and receivers, Rifle barrels, Pistons, locking lugs and gas buffers, Magazines and parts thereof, Silencers(sound moderators) and parts thereof, Flash eliminators and parts thereof | 25 |
| 9305.2930 | --- Breeches, bolts (gunlocks) and bolt carriers | 25 |
| 9305.2990 | --- Other | 25 |
| | -Other: | |
| | -- Of military weapons of heading 93. 01: | |
| 9305.9111 | ---- Firing mechanisms | 15 |
| 9305.9112 | ---- Frames and receivers, Barrels, Pistons, locking lugs and gas buffers, Magazines and parts thereof, Silencers(sound moderators) and parts thereof, Flash eliminators and parts thereof. | 15 |
| 9305.9113 | ---- Breeches, bolts (gunlocks) and bolt carriers | 15 |
| 9305.9119 | ---- -Other | 15 |
| 9305.9190 | --- Other | 15 |
| 9305.9900 | -- Other | 15 |
| 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 | 25 |
| 9306.2900 | -- Other | 25 |
| | -Other cartridges and parts thereof: | |
| 9306.3010 | --- Cartridges for riveting or similar tools or for captive-bolt human killers and parts thereof | 15 |
| 9306.3090 | --- Other | 25 |
| 9306.9000 | -Other | 15 |
| 9307.0000 | Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor. | 25 |

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 building

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

| PCT CODE | DESCRIPTION | CD% |
|-----------|--|-----|
| (1) | (2) | (3) |
| 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 | 5 |
| | -Seats of a kind used for motor vehicles: | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 9401.2010 | - - - For motor cars of heading 8703 and vehicles of sub-headings 8703.2113,8703.2115, 8703.2193, 8703.3223, 8703.3225, 8704.2190 and 8704.3190 | 35 |
| 9401.2020 | - - - For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020,8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390 | 35 |
| 9401.2090 | - - - Other | 35 |
| 9401.3000 | -Swivel seats with variable height adjustment | 25 |
| 9401.4000 | -Seats other than garden seats or camping equipment, convertible into beds | 25 |
| | - Seats of cane, osier, bamboo or similar materials : | |
| 9401.5100 | - - Of bamboo or rattan | 25 |
| 9401.5900 | - - Other | 25 |
| | -Other seats, with wooden frames: | |
| 9401.6100 | - - Upholstered | 25 |
| 9401.6900 | - - Other | 25 |
| | -Other seats, with metal frames: | |
| 9401.7100 | - - Upholstered | 25 |
| 9401.7900 | - - Other | 25 |
| 9401.8000 | -Other seats | 25 |
| | -Parts: | |
| 9401.9010 | - - - Seat parts made of foam, head/arm rests and seat frames for motor cars of heading 8703 and vehicles of sub-headings 8703.2113,8703.2115, 8703.2193, 8703.3223,8703.3225, 8704.2190 and 8704.3190 | 35 |
| 9401.9020 | - - - Seat parts made of foam, head/ arm rests and seat frames for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390 | 35 |
| 9401.9030 | - - - Other for motor cars and vehicles | 35 |
| 9401.9090 | - - - Other | 25 |
| 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. | |
| | -Dentists', barbers' or similar chairs and parts thereof: | |
| 9402.1010 | - - - Dentists' chairs | 10 |
| 9402.1090 | - - - Other | 25 |
| | -Other: | |
| 9402.9010 | - - - Operating tables | 10 |
| 9402.9020 | - - - Hospital beds with mechanical fittings | 25 |
| 9402.9090 | - - - Other | 25 |
| 94.03 | Other furniture and parts thereof. | |
| 9403.1000 | -Metal furniture of a kind used in offices | 25 |
| 9403.2000 | -Other metal furniture | 25 |
| 9403.3000 | -Wooden furniture of a kind used in offices | 25 |
| 9403.4000 | -Wooden furniture of a kind used in the kitchen | 25 |
| | -Wooden furniture of a kind used in the bedroom: | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 9403.5010 | - - - Wooden cabinets | 25 |
| 9403.5020 | - - - Wooden beds | 25 |
| 9403.5030 | - - - Other | 25 |
| 9403.6000 | -Other wooden furniture | 25 |
| 9403.7000 | -Furniture of plastics | 25 |
| | -Furniture of other materials, including cane, osier, bamboo or similar materials : | |
| 9403.8100 | - - Of bamboo or rattan | 25 |
| 9403.8900 | - - Other | 25 |
| 9403.9000 | -Parts | 25 |
| 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 | 25 |
| | -Mattresses: | |
| 9404.2100 | - - Of cellular rubber or plastics, whether or not covered | 25 |
| 9404.2900 | - - Of other materials | 25 |
| 9404.3000 | -Sleeping bags | 20 |
| 9404.9000 | -Other | 25 |
| 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. | |
| | -Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares: | |
| 9405.1010 | - - - Chandeliers | 25 |
| 9405.1020 | - - - Fitting of base metal for fluorescent tubes | 25 |
| 9405.1090 | - - - Other | 25 |
| 9405.2000 | -Electric table, desk, bedside or floor-standing lamps | 25 |
| 9405.3000 | -Lighting sets of a kind used for Christmas trees | 25 |
| | -Other electric lamps and lighting fittings: | |
| 9405.4010 | - - - Lighting system of a kind used for film shootings | 5 |
| 9405.4090 | - - - Other | 25 |
| 9405.5000 | -Non-electric lamps and lighting fittings | 25 |
| 9405.6000 | -Illuminated signs, illuminated name-plates and the like | 25 |
| | -Parts: | |
| | - - Of glass: | |
| 9405.9110 | - - - Of chandelier | 10 |
| 9405.9190 | - - - Other | 25 |
| 9405.9200 | - - Of plastics | 25 |
| 9405.9900 | - - Other | 25 |
| 94.06 | Prefabricated buildings. | |
| 9406.0010 | - - - Green houses | 25 |
| 9406.0020 | - - - Dairy, live stock and poultry sheds | 25 |
| 9406.0030 | - - - Silos | 25 |
| 9406.0040 | - - - For cold storage | 25 |

| PCT CODE | DESCRIPTION | CD% |
|-----------|-------------|-----|
| (1) | (2) | (3) |
| 9406.0090 | - - - Other | 25 |

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) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - (h) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (i) 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) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
 - (v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
- 2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

- 3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
- 4.- Subject to the provisions of Note 1 above, heading 95.03 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
- 5.- Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

| PCT CODE | DESCRIPTION | CD% |
|-----------------|--|------------|
| (1) | (2) | (3) |
| [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. | |
| 9503.0010 | - - - Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages. | 25 |
| 9503.0020 | - - - Garments and accessories therefor, footwear and headgear | 10 |
| 9503.0030 | - - - Aero models | 5 |
| 9503.0040 | - - - Parts, accessories, sub-assemblies, mechanical or electrical movements | 10 |
| 9503.0090 | - - - Other | 25 |
| 95.04 | Articles for funfair, table or parlour games, including pinball machines, billiards, special tables for casino games and automatic bowling alley equipment. | |
| 9504.1000 | -Video games of a kind used with a television receiver | 25 |
| 9504.2000 | - Articles and accessories for billiards of all kinds | 20 |
| 9504.3000 | - Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment | 25 |
| 9504.4000 | -Playing cards | 25 |
| | -Other: | |
| 9504.9010 | - - - Dice cups | 25 |
| 9504.9090 | - - - Other | 25 |
| 95.05 | Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes. | |
| 9505.1000 | -Articles for Christmas festivities | 25 |
| 9505.9000 | -Other | 25 |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 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 | 10 |
| 9506.1200 | -- Ski-fastenings (ski-bindings) | 10 |
| 9506.1900 | -- Other | 10 |
| | -Water-skis, surf-boards, sailboards and other water-sport equipment: | |
| 9506.2100 | -- Sailboards | 10 |
| 9506.2900 | -- Other | 10 |
| | -Golf clubs and other golf equipment: | |
| 9506.3100 | -- Clubs, complete | 10 |
| 9506.3200 | -- Balls | 10 |
| 9506.3900 | -- Other | 10 |
| 9506.4000 | -Articles and equipment for table-tennis | 20 |
| | -Tennis, badminton or similar rackets, whether or not strung: | |
| 9506.5100 | -- Lawn-tennis rackets, whether or not strung | 25 |
| | -- Other: | |
| 9506.5910 | --- Badminton rackets | 25 |
| 9506.5920 | --- Squash rackets | 25 |
| 9506.5990 | --- Other | 25 |
| | -Balls, other than golf balls and table-tennis balls: | |
| 9506.6100 | -- Lawn-tennis balls | 20 |
| | -- Inflatable: | |
| 9506.6210 | --- Footballs, soccer balls | 20 |
| 9506.6220 | --- Footballs, Other than leather | 20 |
| 9506.6290 | --- Other | 20 |
| | -- Other: | |
| 9506.6910 | --- Cricket balls | 20 |
| 9506.6920 | --- Hockey balls | 20 |
| 9506.6930 | --- Polo balls | 20 |
| 9506.6940 | --- Squash balls | 20 |
| 9506.6950 | --- Tennis balls | 20 |
| 9506.6960 | --- Table tennis balls | 20 |
| 9506.6970 | --- Punching balls | 20 |
| 9506.6980 | --- Badminton shuttle cocks | 20 |
| | --- Other: | |
| 9506.6991 | ---- Volley balls | 20 |
| 9506.6992 | ---- Basket balls | 20 |
| 9506.6993 | ---- Net balls | 20 |
| 9506.6994 | ---- Hand balls | 20 |
| 9506.6995 | ---- Rugby balls | 20 |
| 9506.6999 | ---- Other | 20 |
| 9506.7000 | -Ice skates and roller skates, including skating boots with skates attached | 10 |
| | -Other: | |

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 9506.9100 | - - Articles and equipment for general physical exercise, gymnastics or athletics | 10 |
| | - - Other: | |
| | - - - Bladders and covers of inflatable balls: | |
| 9506.9911 | - - - - Football cover | 10 |
| 9506.9912 | - - - - Football bladder | 10 |
| 9506.9913 | - - - - Volley ball cover | 10 |
| 9506.9914 | - - - - Basket ball cover | 10 |
| 9506.9915 | - - - - Net ball cover | 10 |
| 9506.9916 | - - - - Hand ball cover | 10 |
| 9506.9917 | - - - - Rugby ball cover | 10 |
| 9506.9919 | - - - - Other | 10 |
| 9506.9920 | - - - Cricket bats | 20 |
| 9506.9930 | - - - Cricket wickets | 20 |
| 9506.9940 | - - - Cricket pads | 20 |
| 9506.9950 | - - - Cricket sets | 20 |
| 9506.9960 | - - - Hockey sticks | 20 |
| 9506.9970 | - - - Polo sticks | 20 |
| 9506.9990 | - - - Other | 20 |
| 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 | 10 |
| 9507.2000 | -Fish-hooks, whether or not snelled | 10 |
| 9507.3000 | -Fishing reels | 10 |
| 9507.9000 | -Other | 10 |
| 95.08 | Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres. | |
| 9508.1000 | -Travelling circuses and travelling menageries | 10 |
| 9508.9000 | -Other | 10 |

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);
 - (d) Imitation jewellery (heading 71.17);
 - (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (f) 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.

| PCT CODE | DESCRIPTION | CD% |
|-----------------|---|------------|
| (1) | (2) | (3) |
| 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 | 20 |
| | -Other: | |
| 9601.9010 | - - - Worked tortoise-shell | 20 |
| 9601.9090 | - - - Other | 20 |
| 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. | |
| 9602.0010 | - - - Gelatine capsules | 20 |
| 9602.0090 | - - - Other | 20 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|------------|
| (1) | (2) | (3) |
| 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 | 25 |
| | -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 | 25 |
| 9603.2900 | - - Other | 25 |
| 9603.3000 | -Artists' brushes, writing brushes and similar brushes for the application of cosmetics | 25 |
| 9603.4000 | -Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603.30); paint pads and rollers | 25 |
| 9603.5000 | -Other brushes constituting parts of machines, appliances or vehicles | 25 |
| 9603.9000 | -Other | 25 |
| 9604.0000 | Hand sieves and hand riddles. | 25 |
| 9605.0000 | Travel sets for personal toilet, sewing or shoe or clothes cleaning. | 25 |
| 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 | 25 |
| | -Buttons: | |
| 9606.2100 | - - Of plastics, not covered with textile material | 25 |
| 9606.2200 | - - Of base metal, not covered with textile material | 25 |
| | - - Other: | |
| 9606.2910 | - - - Studs | 0 |
| 9606.2920 | - - - Buttons | 25 |
| 9606.2990 | - - - Other | 25 |
| | -Button moulds and other parts of buttons; button blanks: | |
| 9606.3010 | - - - Button moulds and other parts of buttons | 25 |
| 9606.3020 | - - - Button blanks | 25 |
| 96.07 | Slide fasteners and parts thereof. | |
| | -Slide fasteners: | |
| 9607.1100 | - - Fitted with chain scoops of base metal | 20 |
| 9607.1900 | - - Other | 20 |
| 9607.2000 | -Parts | 20 |
| 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. | |

| PCT CODE | DESCRIPTION | CD% |
|------------------|--|------------|
| (1) | (2) | (3) |
| 9608.1000 | -Ball point pens | 25 |
| 9608.2000 | -Felt tipped and other porous-tipped pens and markers | 25 |
| | -Fountain pens, stylograph pens and other pens: | |
| 9608.3100 | - - Indian ink drawing pens | 20 |
| 9608.3900 | - - Other | 20 |
| 9608.4000 | -Propelling or sliding pencils | 20 |
| 9608.5000 | -Sets of articles from two or more of the foregoing subheadings | 20 |
| 9608.6000 | -Refills for ball point pens, comprising the ball point and ink-reservoir | 20 |
| | -Other: | |
| 9608.9100 | - - Pen nibs and nib points | 20 |
| | - - Other: | |
| 9608.9910 | - - - Pen caps and clips | 10 |
| 9608.9920 | - - - Ball point tips | 10 |
| 9608.9990 | - - - Other | 20 |
| 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 | 20 |
| | -Pencil leads, black or coloured: | |
| 9609.2010 | - - - Pencil leads, black | 20 |
| 9609.2020 | - - - Pencil kits, coloured | 20 |
| 9609.9000 | -Other | 20 |
| 9610.0000 | Slates and boards, with writing or drawing surfaces, whether or not framed. | 20 |
| 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. | 20 |
| 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. | |
| | -Ribbons: | |
| 9612.1010 | - - - For dot matrix printer | 20 |
| 9612.1090 | - - - Other | 20 |
| 9612.2000 | -Ink-pads | 20 |
| 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 | 10 |
| 9613.2000 | -Pocket lighters, gas fuelled, refillable | 10 |
| | -Other lighters: | |
| 9613.8010 | - - - Lighters used with motor cars of heading 8703 | 35 |
| 9613.8020 | - - - Lighter for other motor cars and vehicles | 35 |
| 9613.8090 | - - - Other | 20 |
| 9613.9000 | -Parts | 5 |
| 9614.0000 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof. | 20 |

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|------------|
| (1) | (2) | (3) |
| 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 | 25 |
| 9615.1900 | -- Other | 25 |
| | -Other: | |
| 9615.9010 | --- Hair pins | 20 |
| 9615.9020 | --- Hair curlers and the like | 20 |
| 9615.9090 | --- Other | 20 |
| 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 | 25 |
| 9616.2000 | -Powder-puffs and pads for the application of cosmetics or toilet preparations | 20 |
| 96.17 | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner. | |
| 9617.0010 | --- Vacuum flasks | 20 |
| 9617.0020 | --- Other | 20 |
| 9618.0000 | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing. | 10 |

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.

| PCT CODE | DESCRIPTION | CD% |
|------------------|---|------------|
| (1) | (2) | (3) |
| 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 | 5 |
| 9701.9000 | -Other | 5 |
| 9702.0000 | Original engravings, prints and lithographs. | 5 |
| 9703.0000 | Original sculptures and statuary, in any material. | 5 |
| 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. | 5 |
| 9705.0000 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest. | 5 |
| 9706.0000 | Antiques of an age exceeding one hundred years. | 10 |

**Chapter 98
(SERVICES)**

| Heading | Description | FED |
|--|---|---------------------------|
| 98.01 9801.1000 9801.2000 9801.3000 9801.4000 9801.5000 9801.6000 9801.7000 9801.9000 | Services provided or rendered by hotels, restaurants, marriage halls, lawns, clubs and caterers. Services provided or rendered by hotels Services provided or rendered by restaurants Services provided or rendered by marriage halls and lawns Services provided or rendered by clubs Services provided or rendered by caterers, suppliers of food and drinks Ancillary services provided or rendered by hotels, restaurants, marriage halls, lawns, caterers Services provided or rendered by messes and hostels Other | 15% of the charges |
| 98.02 9802.1000 9802.2000 9802.3000 9802.4000 9802.5000 9802.9000 | Advertisements. Advertisement on T.V. Advertisement on radio Advertisement on closed circuit T.V. Advertisement in newspapers and periodicals Advertisement on cable T.V network Other | 15% of the charges |
| 98.03 9803.1000 9803.1100 9803.2000 9803.2100 9803.9000 | Facilities for travel. Travel by air of passengers within the territorial jurisdiction of Pakistan. Travel by air of passengers embarking on international journey from Pakistan Domestic travel by train International travel by train Other | 15% of the charges |
| 98.04 9804.1000 9804.2000 9804.9000 | Services provided or rendered for inland carriage of goods. Carriage of goods by air Carriage of goods by train Other | 15% of the charges |
| 98.05 9805.1000 9805.2000 9805.2100 9805.3000 9805.4000 9805.5000 9805.5100 9805.6000 9805.7000 9805.8000 9805.9000 9805.9100 9805.9200 9805.9090 | Services provided or rendered by persons authorized to transact business on behalf of others. Shipping agents Stevedores Ship management service Freight forwarding agents Customs agents Travel agents Tour operators Recruiting agents Advertising agents Ship chandlers Share transfer agent Sponsorship services Business support services Other | 15% of the charges |

| Heading | Description | FED |
|------------------|--|---------------------------|
| 9807.0000 | Services provided or rendered by property developers and promoters. | 15% of the charges |
| 9808.0000 | Courier services. | 15% of the charges |
| 9809.0000 | Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies. | 15% of the charges |
| 9810.0000 | Services provided or rendered for personal care by beauty parlours/clinics, slimming clinics and others. | 15% of the charges |
| 9811.0000 | Services provided or rendered by laundries, dry cleaners. | 15% of the charges |
| 98.12 | Telecommunication services. | 15% of the charges |
| 9812.1000 | Telephone services | |
| 9812.1100 | Fixed line voice telephone service | |
| 9812.1200 | Wireless telephone | |
| 9812.1210 | Cellular telephone | |
| 9812.1220 | Wireless Local Loop telephone | |
| 9812.1300 | Video telephone | |
| 9812.1400 | Payphone cards | |
| 9812.1500 | Pre-paid calling cards | |
| 9812.1600 | Voice mail service | |
| 9812.1700 | Messaging service | |
| 9812.1710 | Short Message service (SMS) | |
| 9812.1720 | Multimedia message service (MMS) | |
| 9812.1910 | Shifting of telephone connection | |
| 9812.1920 | Installation of telephone extension | |
| 9812.1930 | Provision of telephone extension | |
| 9812.1940 | Changing of telephone connection | |
| 9812.1950 | Conversion of NWD connection to non NWD or vice versa | |
| 9812.1960 | Cost of telephone set | |
| 9812.1970 | Restoration of telephone connection | |
| 9812.1990 | Others | |
| 9812.2000 | Bandwidth services | |
| 9812.2100 | Copper line based | |
| 9812.2200 | Fibre-optic based | |
| 9812.2300 | Co-axial cable based | |
| 9812.2400 | Microwave based | |
| 9812.2500 | Satellite based | |
| 9812.2900 | Others | |
| 9812.3000 | Telegraph | |
| 9812.4000 | Telex | |
| 9812.5000 | Telefax | |
| 9812.5010 | Store and forward fax services | |
| 9812.5090 | Others | |
| 9812.6000 | Internet services | |
| 9812.6100 | Internet services including e-mail services | |
| 9812.6110 | Dial-up internet services | |
| 9812.6120 | Broadband services for DSL connection | |
| 9812.6121 | Copper line based | |
| 9812.6122 | Fibre-optic based | |
| 9812.6123 | Co-axial cable based | |
| 9812.6124 | Wireless based | |
| 9812.6125 | Satellite based | |
| 9812.6129 | Others | |

| Heading | Description | FED |
|--------------|---|---------------------------|
| 9812.6130 | Internet/e-mail/Data/SMS/MMS services on WLL networks | 15% of the charges |
| 9812.6140 | Internet/e-mail/Data/SMS/MMS services on cellular mobile networks | |
| 9812.6190 | Others | |
| 9812.6200 | Data Communication Network services (DCNS) | |
| 9812.6210 | Copper Line based | |
| 9812.6220 | Co-axial cable based | |
| 9812.6230 | Fibre-optic based | |
| 9812.6240 | Wireless/Radio based | |
| 9812.6250 | Satellite based | |
| 9812.6290 | Others | |
| 9812.6300 | Value added data services | |
| 9812.6310 | Virtual private Network service (VPN) | |
| 9812.6320 | Digital Signature service | |
| 9812.6390 | Others | |
| 9812.9000 | Audiotelex services | |
| 9812.9100 | Teletext services | |
| 9812.9200 | Trunk radio services | |
| 9812.9300 | Paging services | |
| 9812.9400 | Voice paging services | |
| 9812.9410 | Radio paging services | |
| 9812.9490 | Vehicle tracking services. | |
| 9812.9500 | Burglar alarm services. | |
| 9812.9090 | Others | |
| 98.13 | Services provided or rendered by banking companies, insurance companies, cooperative financing societies, modarabas, musharikas, leasing companies, foreign exchange dealers, non-banking financial institutions and other persons dealing in any such services. | 15% of the charges |
| 9813.1000 | Services provided or rendered in respect of insurance to a policy holder by an insurer, including a reinsurer. | |
| 9813.1100 | Goods insurance | |
| 9813.1200 | Fire insurance | |
| 9813.1300 | Theft insurance | |
| 9813.1400 | Marine insurance | |
| 9813.1500 | Life insurance | |
| 9813.1600 | Other insurance | |
| 9813.2000 | Services provided or rendered in respect of advances and loans | |
| 9813.3000 | Services provided or rendered in respect of leasing. | |
| 9813.3010 | Financial leasing | |
| 9813.3020 | Commodity or equipment leasing | |
| 9813.3030 | Hire-purchase leasing | |
| 9813.3090 | Other | |
| 9813.3900 | Services provided or rendered in respect of musharika financing | |
| 9813.4000 | Services provided or rendered by banking companies in relation to: | |
| 9813.4100 | Guarantee | |
| 9813.4200 | Brokerage | |
| 9813.4300 | Letter of credit | |
| 9813.4400 | Issuance of pay order and demand draft | |
| 9813.4500 | Bill of exchange | |
| 9813.4600 | Transfer of money including telegraphic transfer, mail transfer and electronic transfer | |

| Heading | Description | FED |
|--|--|---------------------------|
| 9813.4700 9813.4800 9813.4900 9813.4910 9813.5000 9813.6000 9813.7000 9813.8000 9813.8100 9813.9000 | Bank guarantee Bill discounting commission Safe deposit lockers Safe vaults Issuance, processing and operation of credit and debit cards Commission and brokerage of foreign exchange dealings. Automated Teller Machine operations, maintenance and management. Service provided as banker to an issue Other Service provided or rendered by a foreign exchange dealer or exchange company or money changer | 15% of the charges |
| 98.14 9814.1000 9814.2000 9814.3000 9814.4000 9814.9000 | Services provided or rendered by architects, town planners, contractors, property developers or promoters, interior decorators. Architects or town planners Contractors of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works Property developers or promoters Landscape designers Other | 15% of the charges |
| 98.15 9815.1000 9815.2000 9815.3000 9815.4000 9815.5000 9815.6000 9815.9000 | Services provided or rendered by professionals and consultants etc. Medical practitioners and consultants Legal practitioners and consultants Accountants and auditors Management consultants Technical, scientific, engineering consultants Software or IT based system development consultants Other consultants | 15% of the charges |
| 9816.0000 | Services provided or rendered by pathological laboratories. | 15% of the charges |
| 98.17 9817.1000 9817.2000 9817.3000 9817.4000 9817.9000 | Services provided or rendered by medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc. Scientific laboratories Mechanical laboratories Chemical laboratories Electrical or electronic laboratories Other such laboratories | 15% of the charges |

| Heading | Description | FED |
|------------------|--|---------------------------|
| 98.18 | Services provided or rendered by specialized agencies. | 15% of the charges |
| 9818.1000 | Security agency | |
| 9818.2000 | Credit rating agency | |
| 9818.3000 | Market research agency | |
| 9818.9000 | Other such agencies | |
| 98.19 | Services provided or rendered by specified persons or businesses. | 15% of the charges |
| 9819.1000 | Stockbrokers | |
| 9819.1100 | Under writers | |
| 9819.1200 | Indenters | |
| 9819.1300 | Commission agents | |
| 9819.1400 | Packers | |
| 9819.2000 | Money exchanger | |
| 9819.3000 | Rent a car | |
| 9819.4000 | Prize bond dealers | |
| 9819.5000 | Surveyors | |
| 9819.6000 | Designers | |
| 9819.7000 | Outdoor photographer | |
| 9819.8000 | Art painter | |
| 9819.9000 | Cable TV operators | |
| 9819.9100 | Auctioneers | |
| 9819.9200 | Public relations services | |
| 9819.9300 | Management consultants | |
| 9819.9400 | Technical testing and analysis service | |
| 9819.9500 | Service provided by a registrar to an issue | |
| 9819.9090 | Others | |
| 98.20 | Services provided or rendered by specialized workshops or undertakings. | 15% of the charges |
| 9820.1000 | Auto-workshops | |
| 9820.2000 | Workshops for industrial machinery construction and earth-moving machinery or other special purpose machinery etc. | |
| 9820.3000 | Workshops for electric or electronic equipments or appliances etc. including computer hardware | |
| 9820.4000 | Car washing or similar service stations. Other workshops | |
| 98.21 | Services provided or rendered in specified fields. | 15% of the charges |
| 9821.1000 | Healthcare centres, gyms or physical fitness centres etc. | |
| 9821.2000 | Indoor sports and games centres | |
| 9821.3000 | Baby care centres | |
| 9821.4000 | Body massage centres | |
| 9821.5000 | Pedicure centres | |
| 9821.9000 | Similar other centers | |
| 98.22 | Services provided or rendered for specified purposes. | 15% of the charges |
| 9822.1000 | Fumigation services | |
| 9822.2000 | Maintenance or cleaning services | |
| 9822.3000 | Janitorial services | |
| 9822.4000 | Dredging or desilting services | |
| 9822.9000 | Other similar services | |
| 9823.0000 | Franchise services | 15% of the charges |
| 9824.0000 | Construction services | 15% of the charges |

Chapter 99

SPECIAL CLASSIFICATION PROVISIONS

Notes.

1. The provisions of this Chapter are not subject to the rule of specificity in General Interpretative Rule 3(a) and have over-riding effect on classifications made under Chapters 1 to 97.
2. Classification in Chapter 99 is subject to,-
 - (i) determination of eight digit classification under a tariff item in chapter 1 to 97;
 - (ii) determination of four digit classification under chapter 99 and fulfillment of conditions mentioned in the Chapter, Sub-chapters, Headings; and
 - (iii) such other conditions, limitations and restrictions as Central Board of Revenue or the Federal Government may impose from time to time.
3. In case of sale or disposal of goods in violation of the prescribed condition, limitation or restriction, duty shall be recovered at the rates specified in Chapter 1 to 97 without prejudice to any other action required under the Customs Act, 1969.

SUB-CHAPTER -I

IMPORTS BY PRIVILEGED PERSONS, ORGANIZATIONS, AND OTHER DIGNITARIES.

Note.

1. For the purpose of sub-chapter 1, the following conditions shall apply:
 - (i) The importer shall make a declaration on the bill of entry for exemption claimed.
 - (ii) Any article other than a motor vehicle, sold or otherwise disposed of before the expiration of three years from its importation shall be liable to payment of customs duties, which would have been leviable at the time of importation.
 - (iii) A motor vehicle shall not be sold or otherwise disposed of in Pakistan without payment of customs duties, which would have been leviable at the time of importation as provided under the procedure prescribed therefor by the Board.

| PCT CODE | Description | CD (%) |
|----------|--|--------|
| (1) | (2) | (3) |
| 9901 | Goods imported by various agencies of the United Nations under the United Nations (Privileges and Immunities) Act, 1948 (XX of 1948), as certified by the Ministry of Foreign Affairs, Government of Pakistan. | 0 |
| 9902 | Goods imported by Diplomats/Embassies/ Consulates under the Diplomatic and Consular Privileges Act, 1972 (Act IX of 1972) as certified by the Ministry of Foreign Affairs, Government of Pakistan. | 0 |
| 9903 | Goods imported by privileged personnel/organizations under grant-in-aid agreements signed by the Economic Affairs Division (EAD) Government of Pakistan, duly concurred by the Central Board of Revenue. | 0 |
| 9904 | Vehicles in CKD condition, imported by recognized local manufacturer for supply to diplomat, diplomatic mission, privileged person (as per model rules) and organizations etc eligible to import duty free vehicles subject to the procedure laid down by the Board. | 0 |

| PCT CODE | Description | CD (%) |
|-------------|---|--------|
| (1) | (2) | (3) |
| 9905 | <p>Household articles and personal effects including vehicles and goods for donation to projects established in Pakistan, imported by the rulers and following dignitaries of UAE and Qatar subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:-</p> <p><u>Dignitaries of UAE</u></p> <ol style="list-style-type: none"> 1. H.H.Sheikh Khalifa Bin Zayed Al-Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force. 2. H.E.Sheikh Suroor Bin Mohammad Al-Nahyan, Chamberlain of the Presidential Court, Abu Dhabi. 3. H.E.Sheikh Mohammad Bin Khalid Al-Nahyan, Member of the ruling family of Abu Dhabi. 4. H.E.Sheikh Mubarak Bin Mohammad Al- Nahyan, Member of the ruling family of Abu Dhabi. 5. H.E.Sheikh Sultan Bin Hamdan Al-Nahyan, Member of the ruling family of Abu Dhabi. 6. H.H.General Sheikh Mohammad Bin Zayed Al-Nahyan Chief of Staff of UAE Armed Forces. 7. H.E.Sheikh Tahnoum Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi. 8. H.E. Sheikh Rashid Bin Khalifa Al-Makhtoum, Member of the ruling family of Dubai. | 0 |
| | <ol style="list-style-type: none"> 9. H.H.Sheikh Sultan Bin Zayed Al-Nahyan, Deputy Prime Minister of the UAE. 10. H.H.Sheikh Hamdan Bin Zayed Al-Nahyan, Minister of State for Foreign Affairs, Government of the United Arab Emirates. 11. H.H. Sheikh Muhammad Bin Rashid Al Maktoum, Vice President, Prime Minister, Minister of Defence and Ruler of Dubai. 12. H.H. Sheikh Hamdan Bin Rashid Al-Maktoum, Deputy Ruler of Dubai, Minister of Finance & Industry, UAE. 13. H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al-Maktoum, Member of the Ruling Family of Dubai & Head of Central Military Command. 14 H.H. Maj. Gen. Sheikh Nahyan Bin Zayed, Member of the Ruling Family of Abu Dhabi and Commander of Royal Guard. <p><u>Dignitaries of Qatar:</u></p> <ol style="list-style-type: none"> 1. H.E. Shaikh Faisal Bin Thani Bin Jassim Al-Thani 2. H.E. Shaikh Ali Bin Abdullah Bin Thani Al-Thani. 3. H.E. Shaikh Abdullah Bin Jassim Bin Fahad Al-Thani. 4. H.E. Shaikh Mubarak Bin Khalifa Bin Saud Al-Thani 5. H.E. Shaikh Abdullah Bin Ali Bin Abdullah Al-Thani. 6. H.E. Shaikh Abdul Rahman Bin Nasser Bin Jassim Al-Thani 7. H.E.Shaikh Ali Bin Ahmed Al-Ahmed Al-Thani 8. H.E.Shaikh Faisal Bin Jassim Bin Faisal Al-Thani <p>(i) A complete list of all vehicles showing name of the owner, details of imports and present custodian etc shall be provided by UAE/Qatar Ambassador. This information shall be provided by 31-7-2004 showing comprehensive positions as on 31-12-2003.</p> <p>(ii) The list shall be updated every six months i.e. on 31st July and 31st January to show status as on 1st July & 1st January.</p> <p>(iii) UAE/Qatar Rulers must make and disclose alternate arrangements for maintenance of their fleet by their employees</p> | |

| PCT CODE | Description | CD (%) |
|-----------------|---|---------------|
| (1) | (2) | (3) |
| | and not by any Pakistani posing as their agents or authorized representatives. (iv) UAE/Qatar Embassy should undertake that no Pakistani will be allowed use of their duty free vehicles and that they will abide by the true spirit in which this concession is available to the UAE/Qatar Rulers. (v) In order to avail the duty concession, an exemption certificate to this effect shall be issued by the Ministry of Foreign Affairs, Government of Pakistan | |
| 9906 | (i) Goods imported under the President's Salary, Allowances and Privileges Act, 1975(Act LVIII of 1975). (ii) Goods imported under the Prime Minister's Salary, Allowances and Privileges Order,1975 (Act LIX of 1975). (iii) Goods imported under the Governor's Salary, Allowances and Privileges, Order,1975 (President's Order No.5 of 1975). (iv) Goods imported under the Acting Governor's (Allowance and Privileges) Order,1978 (President's Order No.19 of 1978). (v) Furniture, and spare parts in respect of official cars, river craft or air craft imported or purchased out of bond for the President, Prime Minister, Governor or Acting Governor. | 0 |

SUB-CHAPTER-II
IMPORT OF RELIEF GOODS, GIFTS, SAMPLES

| PCT CODE | Description | CD (%) |
|-----------------|---|---------------|
| (1) | (2) | (3) |
| 9907 | Goods imported for the President's Fund for Afghan Refugees. Bonafide relief goods donated for the Afghan Refugees through the Chief Commissioner or the Provincial Commissioner of the Afghan Refugees subject to a certificate from the Chief Commissioner for the Afghan Refugees that the imported goods or equipment are meant for free distribution amongst Afghan Refugees or for relief work and that the same would not be sold or otherwise disposed of without the prior approval of the Central Board of Revenue | 0 |
| 9908 | Goods received as gift by Pakistani organizations from Church World Services or the Catholic Relief Services as are certified by the Ministry of Health, that these imports are made under agreements signed by the Government of Pakistan with the Church World Service and with the Catholic Relief Service | 0 |
| 9909 | Articles, value of which does not exceed Rs.10,000/- per parcel, if imported through post or courier service as unsolicited gift parcel. | 0 |
| 9910 | Samples of no commercial value imported by manufacturers-cum-exporters subject to the following conditions:- a) raw materials and products of such dimensions/ specifications that are useless except for purposes of demonstration; b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade provided that there is not more than one of each size or kind; c) raw materials and products, and articles thereof rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method; d) products which cannot be put up as samples of no commercial value in accordance with clauses (a) to (c) and which consist of: | 0 |

| PCT CODE | Description | CD (%) |
|-----------------|--|---------------|
| (1) | (2) | (3) |
| | (1) non-consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any other currency and provided there is not more than one sample of each kind or quality; and (2) consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any currency even if they consist wholly or partly of samples of the same kind or quality, provided the quantity and the manner in which they are put up preclude their being used otherwise than as samples | |
| 9911 | (i) Relief goods donated by Foreign Government/ Agencies for free distribution among the victims of natural disaster or other catastrophe, as are certified by the authorized officer of Federal/Provincial Government (ii) Plant, machinery and equipment imported by way of donation for installation in the earthquake hit districts of NWFP and AJK as certified by ERRA. | 0 |

**SUB-CHAPTER III
IMPORTS BY CHARITABLE, EDUCATIONAL, SCIENTIFIC INSTITUTIONS AND HOSPITALS.**

Note

For the purpose of sub-chapter III the expression:

- (i) "Charitable Institution" and "Charitable non-profit making institution" means an institution approved for the purpose of section 2(36C) of the Income Tax Ordinance, 2001;
- (ii) "Gifts or Donations" include goods other than vehicles of chapter 87 of the First Schedule to the said Act, donated by the donors residing abroad. However, ambulances received as gift or donation from abroad shall be eligible for the benefit provided that the same are imported as per Serial No. 116 of Customs General Order No.12 of 2002, dated the 15th June, 2002; and
- (iii) "Competent Authority" means:
 - (i) in case of educational and research institutions falling in the jurisdiction of the Federal Government, the Ministry of Education or Ministry of Science & Technology or any other relevant Ministry of the Federal Government;
 - (ii) in case of an institution falling within the jurisdiction of a Provincial Government, the Director of Education or Technical Education or Public Institution or any other relevant authority of the Provincial Government; and
 - (iii) in case of a university recognized by the University Grants Commission, the Registrar of the University.

| PCT CODE | Description | CD (%) |
|-----------------|--|---------------|
| (1) | (2) | (3) |
| 9912 | Following goods imported by Abdul Sattar Edhi Foundation and Bilques Edhi Foundation, subject to furnishing of a certificate by Maulana Abdul Sattar Edhi son of Haji Abdul Shakoor Edhi at the time of import of each consignment to the effect that the goods are meant for use by Edi Foundation or, as the case may be, by Bilquis Edhi Foundation. (In the case of goods at serial No. 14,15,16, the words "Edhi Foundation" or "as the case may be , Bilquis Edhi Foundation "are inscribed at some prominent place on the body of each vehicle, aeroplane or helicopter); | 0 |

| PCT CODE | Description | CD (%) |
|-------------|--|--------|
| (1) | (2) | (3) |
| | <ol style="list-style-type: none"> 1. Butter oil(04.05) 2. Rice(10.06) 3. Grains(10.07) 4. Cooking oil(Chapter 15) 5. Vitamins(29.36) 6. Hormones.(29.37) 7. Pencillin (29.41) 8. Medicaments(30.04) 9. Waddings, guaze, bandages and similar articles (for example, dressings, adhesive plaster, poultices) impregnated or coated with pharmaceutical substances.(30.05) 10. Pharmaceutical goods (30.06) 11. Worn clothing(63.09) 12. Wireless transmission apparatus (85.15) 13. Wireless reception apparatus.(85.27) 14. Ambulances.(87.03) 15. Mobile radiological units(87.05) 16. Helicopters, aeroplanes (88.02) 17. Parts of helicopters and aeroplanes (Respective headings) 18. Instruments and appliances used in medical or surgical sciences.(90.18) 19. 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(90.21) 20.Apparatus based on the use of X-rays for medical or surgical uses, control panels and desks, screens, examination or treatment tables, chairs and the like(90.22). | |
| 9913 | <p>Gifts or donations received by a charitable non-profit making hospital or institution, solely for the purpose of advancing the declared objectives of such hospital or institution, subject to the following conditions, namely:-</p> <ol style="list-style-type: none"> (i) no condition is attached to the gift or donation by the donor and the receiving institution or hospital is at liberty to use the same in accordance with its declared objectives; and (ii) the receiving institution or hospital furnishes an undertaking in writing to the respective Collector of Customs to the effect that such gifts or donations will not be sold, utilized or disposed of otherwise than for the purpose for which the same have been received and binds itself to pay the leviable duties in the event of a breach of the undertaking. | 0 |
| 9914 | <p>Equipment, apparatus, reagents, disposables and spares, imported by: -</p> <ol style="list-style-type: none"> (i) charitable non profit making institutions operating hospitals of fifty beds or more; and (ii) hospitals run by the Federal Government or a Provincial Government,- <p>Subject to the following conditions: -</p> <ol style="list-style-type: none"> (a) the importing institution or hospital furnishes an undertaking in writing to the respective Collector of Customs to the effect that such equipment, apparatus, reagents, disposable and spares will not be sold, utilized or disposed of otherwise than for the purpose for which the same have been imported and binds itself to pay the leviable duty and sales tax in the event of breach of the undertaking. (b) the importing institution operating a hospital of fifty beds or more shall furnish a proof thereof to the satisfaction of the respective | 0 |

| PCT CODE | Description | CD (%) |
|-----------------|--|---------------|
| (1) | (2) | (3) |
| | Collector of Customs. | |
| 9915 | Goods imported by or donated to non profit making educational and research institutions subject to the following conditions: (i) the imported goods have an educational and scientific character; (ii) the importing or receiving institutions are recognized, aided or run by the Federal Government or a Provincial Government, a City Government or a District Government; (iii) the importing or receiving institution shall produce a certificate from the competent authority that – (a) goods of equivalent educational and scientific value are not produced in Pakistan; and (b) the imported goods will be used exclusively under the control and responsibility of the importing or receiving institution. | 0 |

**SUB-CHAPTER-IV
IMPORT OF REPLACEMENT GOODS**

| PCT CODE | Description | CD (%) |
|-----------------|---|---------------|
| (1) | (2) | (3) |
| 9916 | Goods supplied free of cost as replacement of identical goods previously imported including goods imported within warranty period not exceeding one year or such extended period as allowed by the Collector of Customs, subject to the following conditions:- (i) the goods were imported in pursuance of firm contract of sale, and not under a contract of sale or return, on approval; on consignment for sale or on similar terms; (ii) the goods at the time of importation were not in accordance with the terms of contract in respect of their description, quality, state or condition or had been damaged or defected; (iii) the goods were not used except in circumstances in which limited use was indispensable to reveal any inherent defect in the imported goods or to establish that they do not conform to the conditions of the contract; (iv) if the goods are returned abroad, they are returned to the supplier and if they are not returned, they are deposited with customs for further disposal. | 0 |

**SUB-CHAPTER-V
IMPORTS MADE BY THE UNITS LOCATED IN EXPORTS PROCESSING ZONES (EPZ)**

| PCT CODE | Description | CD (%) |
|-----------------|--|---------------|
| (1) | (2) | (3) |
| 9917 | Goods imported into and exported (except to tariff area of Pakistan) from the Export Processing Zones established under the Export Processing Zone Authority Ordinance, 1980 (IV of 1980) and any enactment relating to Gwadar Special Economic Zone, subject to such conditions, limitations and restrictions as the Central Board of Revenue may impose from time to time. | 0 |

SUB-CHAPTER-VI
TEMPORARY IMPORT OR EXPORT

| PCT CODE | Description | CD (%) |
|-------------|---|--------|
| (1) | (2) | (3) |
| 9918 | <p>Goods not produced or manufactured in Pakistan which are re-imported by industrial concerns after having been exported and have not undergone any process outside Pakistan since their exportation.</p> <p>In case the goods have undergone any alterations, renovations, addition or repairs prior to their re-import into Pakistan, the cost incurred on such alterations, renovations, additions or repairs (excluding the element of freight and other incidentals) shall be liable to duty as leviable under its respective PCT heading determined at the time of original import provided the machinery was exported under a contract of alteration, renovation, addition or repairs and that the supplier and the receiver as well as the make, model, weight and other specifications remain the same as were at the time of the original import of the goods.</p> | 0 |
| 9919 | <p>Goods mentioned below, imported temporarily for a period not exceeding 6 months into Pakistan with a view to subsequent exportation, subject to furnishing of bank guarantee or other security/guarantee as determined by Central Board of Revenue equivalent to customs duty chargeable at the rates specified in Chapter 1 to 97 of the 1st Schedule to the Act for such goods and other taxes leviable thereon.</p> <ol style="list-style-type: none"> 1. Packing material used or required to be used as external or internal covering of goods, or as holders of goods, or as holders on which goods rolled, wound or attached provided such material do not change their original shape or form. Packing material if imported filled, it may be re-exported empty, and if imported empty it may be re-exported filled. 2. Machinery and equipment for repair imported by manufacturer or authorized agents based in Pakistan, representing foreign manufacturers duly registered with the Sales Tax Authorities, having in house facility for repair, Refurbishment or value addition of machinery. 3. Professional equipment imported by scientists, IT experts, technicians, doctors, engineers, etc. 4. Tubes or cops of metal plastic or other durable material which are imported wrapped with yarn. 5. Goods imported for demonstration purposes. 6. Dry fruits imported from Afghanistan. | 0 |
| 9920 | <p>Goods mentioned below, imported temporarily into Pakistan with a view to subsequent exportation, subject to furnishing of undertaking/bond by the importers as well as their sponsoring Ministry/ Department/ Embassy:</p> <ol style="list-style-type: none"> 1. Excavation equipment and consumable stores imported by a foreign archaeological mission to whom a license for archaeological excavation has been granted by the Federal Government or a Provincial Government. 2. Scientific and educational equipment imported for Scientific, educational or cultural seminars in Pakistan on the recommendation of the concerned Ministry. 3. Goods imported for display at international or single country exhibition organized by foreign missions or imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs. 4. Machinery imported by the representatives of foreign commercial firms for demonstration purposes imported by or through the Ministry | 0 |

| PCT CODE | Description | CD (%) |
|-----------------|---|---------------|
| (1) | (2) | (3) |
| | of Commerce or the Ministry of Foreign Affairs. 5. Equipment and materials imported by foreign nationals such as journalists, press photographers, members of television teams, broadcasting units and film companies subject to endorsement on their passports. The duties shall be charged if such importer fails to prove their re-export at the time of departure. 6. Equipment, materials and special food stuff imported by mountaineering expeditions. In case the equipment and material is not exported the expeditions may donate such equipment and produce a certificate from the Secretary of that club to the effect that the equipment and material so imported has been donated by that expedition to that club. Special food stuff can however, be consumed by them. | |
| 9921 | Container for transportation of cargo (PCT No.86.09) if imported by the shipping companies for use on board the ships and for transportation of cargo to and from inland container depots or container freight stations subject to the furnishing of indemnity bond by the shipping lines, equal to the amount of duty and taxes to the respective Collector of Customs. The indemnity bond is to be discharged on receipt of proof of export of the containers. | 0 |
| 9922 | Ship spares, stores and equipment imported for use in ships registered in Pakistan under the Merchant Shipping Act, 1923 (XXI of 1923) subject to the condition that the importer satisfies the respective Collector of Customs that the items imported would be used by such vessels. | 0 |

**SUB-CHAPTER-VII
MISCELLANEOUS**

| PCT CODE | Description | CD (%) |
|-----------------|---|---------------|
| (1) | (2) | (3) |
| 9923 | Currency Notes, unused stamps | 0 |
| 9924 | Eye cornea | 0 |
| 9925 | Artificial kidneys, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids & powder, blood tubing tines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters for renal failure patients, peritoneal dialysis solution and cardiac catheters. | 0 |
| 9926 | Machinery and equipment, not manufactured locally, namely navigational equipment, fish finders, storage and handling equipment, if imported by fish farming or catching stage operators, who will enjoy the status of indirect exporters. | 0 |
| 9927 | Pharmaceutical raw materials if imported for manufacture of contraceptives in accordance with the input out put ratios determined by the Directorate of Input Output Co-efficient Organization. Contraceptives and accessories thereof. | 0 |
| 9928 | Omitted. | 0 |
| 9929 | Goods mentioned below if imported in accordance with the conditions and procedures laid down in Import and Export of Gold, Gold Jewellery and Gemstones Order, 2001 as amended from time to time, notified vide Ministry of Commerce's SRO 266(I)/2001 dated 7th May, 2001. i) Pearls ii) Gold | 0 |

| PCT CODE | Description | CD (%) |
|-----------------|--|---------------|
| (1) | (2) | (3) |
| | iii) Un-cut precious and semi preceious stones iv) Polished semi precious stones v) Jewelry casting powder vi) Moulding rubber vii) Injection wax viii) Jewelry casting machines and assessories ix) Rhodium-plating solution concentrate x) Bright and chrome lacquering solution xi) Steel balls and pins (different sizes) used for polishing. xii) Diamond cutting tools (different sizes) xiii) Alloys of silver copper and sinc for mixing in 24 ct. gold xiv) Mounts and findings of gold, silver and platinum jewelry. | |
| 9930 | Any goods, including vehicles, specified in the First schedule to the Customs Act, 1969 (IV of 1969) imported by Federal/Provincial/ Local Government Departments, Muncipal bodies and Development authorities subject to the condition that the goods are donoted to the importers for use in an approved foreign grant funded project under a proper grant relating to Capital Aid-Technical Assistant Agreement signed between the Government of Pakistan and a foreign government or agency subject to concurrence of the Central Board of Revenue. | 0 |
| 9931 | Ground handling equipments, service and operation vehicles, catering equipment and fuel trucks not manufactured locally, imported by domestic airlines or by any other service company to which a licence has been issued by the Civil Aviation Authority for such purposes. | 0 |
| 9932 | Heing, zeera and other medicinal herbs, if imported temporarily into Pakistan from Afghanistan with a view to subsequent exportation. | 0 |
| 9933 | Omitted. | |
| 9934 | Omitted. | |
| 9935 | Omitted. | 0 |
| 9936 | Omitted. | 0 |
| 9937 | Folowing items relating to disabled persons:- (1) Wheel chairs. (2) Artificial human parts. (3) Hearing aids (all types and kinds) (4) Hearing assessment equipment: (i) audio meters (ii) tympanometer (iii) ABR (iv) Oto acoustic emission (5) Cochlear implants system. (6) Asociated devices and materials: (i) Hearing aid batteries # 675, 13,10,5,312. (ii) 2 pin and 3 pin cords (iii) Ear mold material (iv) Soft/hard mold fabrication material (v) Ear impression taking material (vi) Manufacturing equipment related to above items. (7) Hearing impairment/deaf related: (i) Printed material (ii) Software (iiii) Computer cards (8) Programming software and hardware. (9) Items used for rehabilitation of blind persons: | 0 |

| PCT CODE | Description | CD (%) |
|-------------|--|--------|
| (1) | (2) | (3) |
| | (i) Sixer & eighter for Braille writing. (ii) Braille board for alphabet writing. (iii) 4/6/9/27/36 Liner frames. (iv) Perkins brailler machine. (v) Mathematics slates for blind. (vi) Abacus frames (maths). (vii) White cane. (viii) Thermofoam duplicating machine. (ix) Manila paper for duplication. (x) Every card for brail writing. (xi) Magnifier glasses for low vision. (xii) Brail printing press. | |
| 9938 | Following cardiology/cardiac surgery disposables and other equipment:- A. ANGIOPLASTY PRODUCTS: 1. Coronary Artery Stents. 2. Drugs Eluting Coronary Artery Stents. 3. Coronary Artery Dilatation Catheters (Balloons). 4. PTCA Guide Wires. 5. PTCA Guiding Catheters. 6. Inflation Devices/Priority Packs. B. ANGIOGRAPHY PRODUCTS: 1. Angiography Catheters. 2. Sheaths. 3. Guidewires 4. Contrast Lines 5. Pressure Lines 6. Mannifolds C. CONTRAST MEDIA FOR ANGIOGRAPHY/ ANGIOLPASTY: 1. Angiography Accessories. 2. ASD Closure Devices 3. ASD Delivery Systems 4. VSD Closure Devices 5. VSD Delviery System 6. Guide Wires 7. Sizing Balloons 8. Sizing Plates. 9. PDA Closure Devices 10. PDA Delivery Systems D. TEMPROARY PACEMAKERS (with Leads, Connectors & accessories). E. <u>PERMANENT PACEMAKERS (with Leads, Connectors & accessories)</u> F. <u>HEART FAILURE DEVICES (with Leads, Connectors & accessories)</u> G. <u>IMPLANTABLE CARDIOVERTER DEFIBRILATORS (with Leads, Connectors & accessories)</u> H. <u>CARDIACE ELECTROPHYSIOLOGY PRODUCTS.</u> 1. Electrophysiology catheters 2. Electrophysiology Cables 3. Electrophysiology Connectors | 0 |

| PCT CODE | Description | CD (%) |
|-----------------|---|---------------|
| (1) | (2) | (3) |
| | <p><u>I. LEAR CARDIOLOGY PRODUCTS</u></p> <p>1. Radioactive isotopes 2. Cold Kits (Cardioloite MAA, DTPA, etc)</p> <p><u>J CARDICE SURGERY PRODUCTS.</u></p> <p>1. Oxygenators 2. Cannulas 3. Prosthetic Heart Valves 4. Luminal Shunts for Heart Surgery 5. Artificial Limbs and Appliances.</p> <p><u>K. EQUIPMENT</u></p> <p>1. Cardiac Angiography Machine 2. Echocardiography Machine 3. ETT Machine 4. Gamma Camera for Nuclear Cardiology Studies.</p> | |
| 9939 | Diagnostic kits for HIV and Hepatitis | 0 |
| 9940 | Omitted. | |
| 9941 | <p>Following goods donated to municipal authorities including development authorities subject to the condition that the goods shall not be sold or otherwise disposed off within a period 10 years of imports without prior approval of the CBR and payment of customs duties and taxes leviable at the time of import.</p> <p>1. Ambulances (8702.1090, 8702.9090, 8703.2390, 8703.2400, 8703.3290, 8703.3300, 8703.9000) 2. Fire fighting vehicles (PCT 8705.3000) 3. Waste disposal trucks (PCT 8704.2200, 8704.2300) 4. Incinerators for disposal waste management (8417.8000) 5. Motorized sweepers (PCT 8479.8990) 6. Brake down lorries (PCT 8705.9000) 7. Special purpose vehicles for the maintenance of street lights and overhead cables (8705.9000) 8. Snow ploughs (PCT 8430.2000)</p> | 0 |
| 9942 | The re-rollable scrap having width not exceeding 1000 mm with thickness 6 mm and above and a length not exceeding 2.5 meters, consisting of mill rejects and crop ends of ingots, billets, slabs, blooms and including cuttings of sheets and plates, pipes and bars whether in pieces or in rolled strips, cuttings of ships plates, used and pitted rails and girders, whereas in case of girders and pipes length shall be 1.5 meter. | 0 |