

SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

1. (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.
(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable in headings 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

Chapter 28

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

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionite and sulfoxylates, stabilized with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:
 - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);

(b) Halide oxides of carbon (heading 28.12);

(c) Carbon disulphide (heading 28.13);

(d) Thiocarbonates, selenocarbonates, tellurocarbonates, **selenocyanates**, tellurocyanates, tetrathio-cyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);

(e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).

3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:

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

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

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

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

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

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

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

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

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

5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts. 6. Heading 28.44 applies only to:

(a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

(c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 µCi/g);

Spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) Radioactive residues whether or not usable.

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

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7. Heading 28.48 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.

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

Subheading notes:

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

**SUB-CHAPTER I
CHEMICAL ELEMENTS**

PLU code	Description of goods	Tariff rate (%)
28.01	Fluorine, chlorine, bromine and iodine.	
2801.10.00	- Chlorine	3
2801.20.00	- Iodine	0
2801.30.00	- Fluorine; bromine	0
2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	3
28.03	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	
2803.00.20	- Acetylene black	10
2803.00.40	- Other carbon blacks	2
2803.00.90	- Other	3
28.04	Hydrogen, rare gases and other non-metals.	
2804.10.00	- Hydrogen	0
	- Rare gases:	
2804.21.00	- - Argon	3
2804.29.00	- - Other	3
2804.30.00	- Nitrogen	3
2804.40.00	- Oxygen	3
2804.50.00	- Boron; tellurium	0
	- Silicon :	
2804.61.00	- - Containing by weight not less than 99.99% of silicon	0
2804.69.00	- - Other	0

2804.70.00	- Phosphorus	3
2804.80.00	- Arsenic	0
2804.90.00	- Selenium	0
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.	
	- Alkali or alkaline-earth metals:	
2805.11.00	- - Sodium	0
2805.12.00	- - Calcium	0
2805.19.00	- - Other	0
2805.30.00	- Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed.	0
2805.40.00	- Mercury	0

SUB-CHAPTER II

INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS

PLU code	Description of goods	Tariff rate (%)
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	
2806.10.00	- Hydrogen chloride (hydrochloric acid)	10
2806.20.00	- Chlorosulphuric acid	3
2807.00.00	Sulphuric acid; oleum.	10
2808.00.00	Nitric acid; sulphonitric acids.	2
28.09	Diphosphorous pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.	
2809.10.00	- Diphosphorus pentaoxide	0
2809.20	- Phosphoric acid and polyphosphoric acids:	
	- - Food grade:	
2809.20.31	- - - Hypophosphoric acid	5
2809.20.39	- - - Other	5
	- - Other:	
2809.20.91	- - - Hypophosphoric acid	5
2809.20.99	- - - Other	5

2810.00.00	Oxides of boron; boric acids.	0
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.	
	- Other inorganic acids:	
2811.11.00	- - Hydrogen fluoride (hydrofluoric acid)	0
2811.19	- - Other:	
2811.19.10	- - - Arsenic acid	0
2811.19.90	- - - Other	0
	- Other inorganic oxygen compounds of non-metals:	
2811.21.00	- - Carbon dioxide	2
2811.22	- - Silicon dioxide:	
2811.22.10	- - - Silica powder	0
2811.22.90	- - - Other	0
2811.29	- - Other:	
2811.29.10	- - - Diarsenic pentaoxide	0
2811.29.20	- - - Sulphur dioxide	0
2811.29.90	- - - Other	0

SUB-CHAPTER III

HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS

PLU code	Description of goods	Tariff rate (%)
28.12	Halides and halide oxides of non-metals.	
2812.10.00	- Chlorides and chloride oxides	0
2812.90.00	- Other	0
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.	
2813.10.00	- Carbon disulphide	0
2813.90.00	- Other	0

SUB-CHAPTER IV

INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METAL

PLU code	Description of goods	Tariff rate (%)

28.14	Ammonia, anhydrous or in aqueous solution.	
2814.10.00	- Anhydrous ammonia	2
2814.20.00	- Ammonia in aqueous solution	5
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	
	- Sodium hydroxide (caustic soda):	
2815.11.00	- - Solid	5
2815.12.00	- - In aqueous solution (soda lye or liquid soda)	20
2815.20.00	- Potassium hydroxide (caustic potash)	0
2815.30.00	- Peroxides of sodium or potassium	0
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	
2816.10.00	- Hydroxide and peroxide of magnesium	5
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	5
28.17	Zinc oxide; zinc peroxide	
2817.00.10	- Zinc oxide	2
2817.00.20	- Zinc peroxide	0
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	
2818.10.00	- Artificial corundum, whether or not chemically defined.	0
2818.20.00	- Aluminium oxide, other than artificial corundum	2
2818.30.00	- Aluminium hydroxide	3
28.19	Chromium oxides and hydroxides.	
2819.10.00	- Chromium trioxide	0
2819.90.00	- Other	0
28.20	Manganese oxides.	
2820.10.00	- Manganese Dioxide	3
2820.90.00	- Other	0
28.21	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.	

2821.10.00	- Iron oxides and hydroxides	2
2821.20.00	- Earth colours	3
2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	0
2823.00.00	Titanium oxide.	0
28.24	Lead oxides; red lead and orange lead.	
2824.10.00	- Lead monoxide (litharge, massicot)	0
2824.90.00	- Other	0
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	
2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	0
2825.20.00	- Lithium oxide and hydroxide	0
2825.30.00	- Vanadium oxides and hydroxides	0
2825.40.00	- Nickel oxides and hydroxides	0
2825.50.00	- Copper oxides and hydroxides	0
2825.60.00	- Germanium oxides and zirconium dioxide	0
2825.70.00	- Molybdenum oxides and hydroxides	0
2825.80.00	- Antimony oxides	0
2825.90.00	- Other	0

SUB-CHAPTER V

SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS

PLU code	Description of goods	Tariff rate (%)
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	
	- Fluorides:	
2826.12.00	- - Of aluminium	0
2826.19.00	- - Other	0
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	0
2826.90.00	- Other	0
28.27	Chlorides, chloride oxides and chloride hydroxides;	

	bromides and bromide oxides; iodides and iodide oxides.	
2827.10.00	- Ammonium chloride	0
2827.20	- Calcium chloride:	
2827.20.10	- - Commercial grade	15
2827.20.90	- - Other	10
	- Other chlorides:	
2827.31.00	- - Of magnesium	0
2827.32.00	- - Of aluminium	3
2827.35.00	- - Of nickel	0
2827.39	- - Other:	
2827.39.10	- - - Of barium or of cobalt	0
2827.39.20	- - - Of iron	0
2827.39.90	- - - Other	2
	- Chloride oxides and chloride hydroxides:	
2827.41.00	- - Of copper	0
2827.49.00	- - Other	0
	- Bromides and bromide oxides:	
2827.51.00	- - Bromides of sodium or of potassium	0
2827.59.00	- - Other	0
2827.60.00	- Iodides and iodide oxides	0
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	0
2828.90	- Other:	
2828.90.10	- - Sodium hypochlorite	0
2828.90.90	- - Other	0
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	
	- Chlorates:	
2829.11.00	- - Of sodium	0
2829.19.00	- - Other	0
2829.90	- Other:	
2829.90.10	- - Sodium perchlorate	0
2829.90.90	- - Other	0

28.30	Sulphides; polysulphides, whether or not chemically defined.	
2830.10.00	- Sodium sulphides	0
2830.90	- Other:	
2830.90.10	- - Cadmium sulphide or zinc sulphide	0
2830.90.90	- - Other	0
28.31	Dithionites and sulfoxylates	
2831.10.00	- Of sodium	0
2831.90.00	- Other	0
28.32	Sulphites; thiosulphates.	
2832.10.00	- Sodium sulphites	0
2832.20.00	- Other sulphites	0
2832.30.00	- Thiosulphates	0
28.33	Sulphates; alums; peroxosulphates (persulphates).	
	- Sodium sulphates:	
2833.11.00	- - Disodium sulphate	5
2833.19.00	- - Other	5
	- Other sulphates:	
2833.21.00	- - Of magnesium	5
2833.22	- - Of aluminium	
2833.22.10	- - - Commercial grade	5
2833.22.90	- - - Other	5
2833.24.00	- - Of nickel	5
2833.25.00	- - Of copper	5
2833.27.00	- - Of barium	5
2833.29	- - Other:	
2833.29.20	- - - Tribasic lead sulphate	5
2833.29.30	- - - Of chromium	5
2833.29.90	- - - Other	5
2833.30.00	- Alums	10
2833.40.00	- Peroxosulphates (persulphates)	5

28.34	Nitrites; nitrates.	
2834.10.00	- Nitrites	0
	- Nitrates:	
2834.21.00	- - Of potassium	0
2834.29	- - Other:	
2834.29.10	- - - Of bismuth	3
2834.29.90	- - - Other	3
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.	
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	0
	- Phosphates:	
2835.22.00	- - Of mono- or disodium	0
2835.24.00	- - Of potassium	0
2835.25	- - Calcium hydrogenorthophosphate ("dicalcium phosphate"):	
2835.25.10	- - - Feed grade	0
2835.25.90	- - - Other	0
2835.26.00	- - Other phosphates of calcium	0
2835.29	- - Other:	
2835.29.10	- - - Of trisodium	0
2835.29.90	- - - Other	0
	- Polyphosphates:	
2835.31	- - Sodium triphosphate (sodium tripolyphosphate):	
2835.31.10	- - - Food grade	5
2835.31.90	- - - Other	5
2835.39	- - Other:	
2835.39.10	- - - Tetrasodium pyrophosphate	0
2835.39.90	- - - Other	0
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	
2836.20.00	- Disodium carbonate	2
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	5
2836.40.00	- Potassium carbonates	0
2836.50.00	- Calcium carbonate	10
2836.60.00	- Barium carbonate	0

	- Other:	
2836.91.00	- - Lithium carbonates	0
2836.92.00	- - Strontium carbonate	0
2836.99	- - Other:	
2836.99.10	- - - Commercial ammonium carbonate	0
2836.99.20	- - - Lead carbonates	0
2836.99.90	- - - Other	3
28.37	Cyanides, cyanide oxides and complex cyanides	
	- Cyanides and cyanide oxides:	
2837.11.00	- - Of sodium	0
2837.19.00	- - Other	0
2837.20.00	- Complex cyanides	0
28.39	Silicates; commercial alkali metal silicates.	
	- Of sodium:	
2839.11.00	- - Sodium metasilicates	3
2839.19	- - Other:	
2839.19.10	- - - Sodium silicates	3
2839.19.90	- - - Other	0
2839.90.00	- Other	2
28.40	Borates; peroxoborates (perborates).	
	- Disodium tetraborate (refined borax):	
2840.11.00	- - Anhydrous	0
2840.19.00	- - Other	0
2840.20.00	- Other borates	0
2840.30.00	- Peroxoborates (perborates)	0
28.41	Salts of oxometallic or peroxometallic acids.	
2841.30.00	- Sodium dichromate	0
2841.50.00	- Other chromates and dichromates; peroxochromates	0
	- Manganites, manganates and permanganates:	
2841.61.00	- - Potassium permanganate	0
2841.69.00	- - Other	0
2841.70.00	- Molybdates	0

2841.80.00	- Tungstates (wolframates)	0
2841.90.00	- Other	0
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.	
2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	5
2842.90	- Other:	
2842.90.10	- - Sodium arsenite	0
2842.90.20	- - Copper or chromium salts	0
2842.90.30	- - Other fulminates, cyanates and thiocyanates	0
2842.90.90	- - Other	0

SUB-CHAPTER VI

MISCELLANEOUS

PLU code	Description of goods	Tariff rate (%)
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	
2843.10.00	- Colloidal precious metals	0
	- Silver compounds:	
2843.21.00	- - Silver nitrate	0
2843.29.00	- - Other	0
2843.30.00	- Gold compounds	0
2843.90.00	- Other compounds; amalgams	0
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	
2844.10	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds:	
2844.10.10	- - Natural uranium and its compounds	0
2844.10.90	- - Other	0
2844.20	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products:	

2844.20.10	- - - Uranium and its compounds; plutonium and its compounds	0
2844.20.90	- - Other	0
2844.30	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products:	
2844.30.10	- - Uranium and its compounds; thorium and its compounds	0
2844.30.90	- - Other	0
2844.40	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:	
	- - Radioactive elements and isotopes and compounds; radioactive residues:	
2844.40.11	- - - Radium and its salts	0
2844.40.19	- - - Other	0
2844.40.90	- - Other	0
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors;	0
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	
2845.10.00	- Heavy water (deuterium oxide)	0
2845.90.00	- Other	0
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	
2846.10.00	- Cerium compounds	0
2846.90.00	- Other	0
28.47	Hydrogen peroxide, whether or not solidified with urea.	
2847.00.10	- In liquid form	3
2847.00.90	- Other	0
2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	0
28.49	Carbides, whether or not chemically defined.	

2849.10.00	- Of calcium	0
2849.20.00	- Of silicon	0
2849.90.00	- Other	0
2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	0
28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.	
2852.10	- Chemically defined:	
2852.10.10	- - Mercury sulphates	3
2852.10.20	- - Mercury compounds of a kind used as luminophores	0
2852.10.90	- - Other	0
2852.90	- Other:	
2852.90.10	- - Mercury tannates, not chemically defined	0
2852.90.90	- - Other	0
2853.00.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	0

Chapter 29

Organic chemicals

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

- (a) Separate chemically defined organic compounds, whether or not containing impurities;
- (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
- (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
- (d) The products mentioned in (a), (b) or (c) above dissolved in water;
- (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;

(g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;

(h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover:

(a) Goods of heading 15.04 or crude glycerol of heading 15.20;

(b) Ethyl alcohol (heading 22.07 or 22.08);

(c) Methane or propane (heading 27.11);

(d) The compounds of carbon mentioned in Note 2 to Chapter 28;

(e) Immunological products of heading 30.02;

(f) Urea (heading 31.02 or 31.05);

(g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);

(h) Enzymes (heading 35.07);

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

8. For the purposes of heading 29.37:

(a) the term “hormones” includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

(b) the expression “used primarily as hormones” applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading notes:

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

2. Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.

SUB-CHAPTER 1

HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

PLU code	Description of goods	Tariff rate (%)
29.01	Acyclic hydrocarbons	

2901.10.00	- Saturated	0
	- Unsaturated:	
2901.21.00	- - Ethylene	0
2901.22.00	- - Propene (propylene)	0
2901.23.00	- - Butene (butylene) and isomers thereof	0
2901.24.00	- - Buta-1,3-diene and isoprene	0
2901.29	- - Other:	
2901.29.10	- - - Acetylene	0
2901.29.90	- - - Other	0
29.02	Cyclic hydrocarbons.	
	- Cyclanes, cyclenes and cycloterpenes:	
2902.11.00	- - Cyclohexane	0
2902.19.00	- - Other	0
2902.20.00	- benzene	3
2902.30.00	- toluene)	0
	- xylenes	
2902.41.00	- - -Xylenes	0
2902.42.00	- - <i>m</i> -Xylenes	0
2902.43.00	- - <i>p</i> -Xylenes	3
2902.44.00	- - Mixed xylene isomers	0
2902.50.00	- Styrene	0
2902.60.00	- Ethylbenzene	0
2902.70.00	- Cumene	0
2902.90	- Other:	
2902.90.10	- - Dodecylbenzene	0
2902.90.20	- - Other alkylbenzenes	0
2902.90.90	- - Other	2
29.03	Halogenated derivatives of hydrocarbons.	
	- - Saturated chlorinated derivatives of acyclic hydrocarbons	
2903.11	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride):	
2903.11.10	- - - Methyl chloride	5
2903.11.90	- - - Other	5
2903.12.00	- - Dichloromethane (methylene chloride)	0

2903.13.00	- - Chloroform (trichloromethane)	0
2903.14.00	- - Carbon tetrachloride	5
2903.15.00	- - Ethylene dichloride (ISO) (1,2-dichloroethane)	5
2903.19	- - Other:	
2903.19.10	- - - 1,2 - Dichloropropane (propylene dichloride) and dichlorobutanes	5
2903.19.20	- - - 1,1,1-Trichloroethane (methyl chloroform)	5
2903.19.90	- - - Other	5
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
2903.21.00	- - Vinyl chloride (chloroethylene)	3
2903.22.00	- - Trichloroethylene	5
2903.23.00	- - Tetrachloroethylene (perchloroethylene)	5
2903.29.00	- - Other	5
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	
2903.31.00	- - Ethylene dibromide (ISO) (1,2-dibromoethane)	5
2903.39	- - Other:	
2903.39.10	- - - Methyl bromide	0
2903.39.90	- - - Other	5
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
2903.71.00	- - Chlorodifluoromethane	5
2903.72.00	- - - Dichlorotrifluoroethanes	5
2903.73.00	- - Dichlorofluoroethanes	5
2903.74.00	- - Chlorodifluoroethanes	5
2903.75.00	- - Dichloropentafluoropropanes	5
2903.76.00	- - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5
2903.77.00	- - Other, perhalogenated only with fluorine and chlorine	5
2903.78.00	- - Other perhalogenated derivatives	5
2903.79.00	- - Other	5
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
2903.81.00	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5
2903.82.00	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5
2903.89.00	- - Other	5
	- Halogenated derivatives of aromatic hydrocarbons:	

2903.91.00	- - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	5
2903.92.00	- - Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	5
2903.99.00	- - Other	5
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	
2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	3
2904.20	- Derivatives containing only nitro or only nitroso groups:	
2904.20.10	- - Trinitrotoluene	3
2904.20.90	- - Other	3
2904.90.00	- Other	3

SUB-CHAPTER II

ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

PLU code	Description of goods	Tariff rate (%)
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Saturated monohydric alcohols:	
2905.11.00	- - Methanol (methyl alcohol)	0
2905.12.00	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0
2905.13.00	- - Butan-1-ol (<i>n</i> -butyl alcohol)	0
2905.14.00	- - Other butanols	0
2905.16.00	- - Octanol (octyl alcohol) and isomers thereof	0
2905.17.00	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0
2905.19.00	- - Other	0
	- Unsaturated monohydric alcohols:	
2905.22.00	- - Acyclic terpene alcohols	0
2905.29.00	- - Other	0
	- Diols:	
2905.31.00	- - Ethylene glycol (ethanediol)	0
2905.32.00	- - Propylene glycol (propane-1,2-diol)	0
2905.39.00	- - Other	0

	- Other polyhydric alcohols:	
2905.41.00	- - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0
2905.42.00	- - Pentaerythritol	0
2905.43.00	- - Mannitol	0
2905.44.00	- - D-glucitol (sorbitol)	0
2905.45.00	- - Glycerol	0
2905.49.00	- - Other	0
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols.	
2905.51.00	- - Ethchlorvynol (INN)	0
2905.59.00	- - Other	0
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Cyclanic, cyclenic or cycloterpenic:	
2906.11.00	- - Menthol	0
2906.12.00	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0
2906.13.00	- - Sterols and inositols	0
2906.19.00	- - Other	0
	- Aromatic:	
2906.21.00	- - Benzyl alcohol	0
2906.29.00	- - Other	0

SUB-CHAPTER III

PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

PLU code	Description of goods	Tariff rate (%)
29.07	Phenols; phenol-alcohols.	
	- Monophenols:	
2907.11.00	- - Phenol (hydroxybenzene) and its salts	0
2907.12.00	- - Cresols and their salts	0
2907.13.00	- - Octylphenol, nonylphenol and their isomers; salts thereof	0
2907.15.00	- - Naphthols and their salts	0
2907.19.00	- - Other	0
	- Polyphenols; phenol-alcohols:	

2907.21.00	- - Resorcinol and its salts	0
2907.22.00	- - Hydroquinone (quinol) and its salts	0
2907.23.00	- - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0
2907.29	- - Other:	
2907.29.10	- - - Phenol-alcohols	0
2907.29.90	- - - Other	0
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	
	- Derivatives containing only halogen substituents and their salts:	
2908.11.00	- - Pentachlorophenol (ISO)	0
2908.19.00	- - Other	0
	- Other:	
2908.91.00	- - Dinoseb (ISO) and its salts	0
2908.92.00	- - 4,6-Dinitro- <i>o</i> -cresol (DNOC (ISO)) and its salts	0
2908.99.00	- - Other	0

SUB-CHAPTER IV

ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

PLU code	Description of goods	Tariff rate (%)
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	
2909.11.00	- - Diethyl ether	0
2909.19.00	- - Other	0
2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0
2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.41.00	- - 2,2'-Oxydiethanol (diethylene glycol, digol)	0
2909.43.00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	0

2909.44.00	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	0
2909.49.00	- - Other	0
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0
2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2910.10.00	- Oxirane (ethylene oxide)	0
2910.20.00	- Methyloxirane (propylene oxide)	0
2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	0
2910.40.00	- Dieldrin (ISO, INN)	0
2910.90.00	- Other	0
2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	0

SUB-CHAPTER V

ALDEHYDE-FUNCTION COMPOUNDS

PLU code	Description of goods	Tariff rate (%)
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	
	- Acyclic aldehydes without other oxygen function:	
2912.11	- - Methanal (formaldehyde):	
2912.11.10	- - - Formalin	3
2912.11.90	- - - Other	3
2912.12.00	- - Ethanal (acetaldehyde)	0
2912.19	- - Other:	
2912.19.10	- - - Butanal	0
2912.19.90	- - - Other	0
	- Cyclic aldehydes without other oxygen function::	
2912.21.00	- - Benzaldehyde	0
2912.29.00	- - Other	0
	- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and	

	aldehydes with other oxygen function:	
2912.41.00	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	0
2912.42.00	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	0
2912.49.00	- - Other	0
2912.50.00	- Cyclic polymers of aldehydes	0
2912.60.00	- Paraformaldehyde	0
2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	0

SUB-CHAPTER VI

KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS

PLU code	Description of goods	Tariff rate (%)
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Acyclic ketones without other oxygen function:	
2914.11.00	- - Acetone	0
2914.12.00	- - Butanone (methyl ethyl ketone)	0
2914.13.00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	0
2914.19.00	- - Other	0
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
2914.22.00	- - Cyclohexanone and methylcyclohexanones	0
2914.23.00	- - Ionones and methylionones	0
2914.29	- - Other:	
2914.29.10	- - - Camphor	0
2914.29.90	- - - Other	0
	- Aromatic ketones without other oxygen function:	
2914.31.00	- - Phenylacetone (phenylpropan-2-one)	0
2914.39.00	- - Other	0
2914.40.00	- Ketone-alcohols and ketone-aldehydes	0
2914.50.00	- Ketone-phenols and ketones with other oxygen function	0
	- Quinones:	
2914.61.00	- - Anthraquinone	0
2914.69.00	- - Other	0
2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	0

SUB-CHAPTER VII

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

PLU code	Description of goods	Tariff rate (%)
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Formic acid, its salts and esters:	
2915.11.00	- - Formic acid	0
2915.12.00	- - Salts of formic acid	0
2915.13.00	- - Esters of formic acid	0
	- Acetic acid and its salts; acetic anhydride:	
2915.21.00	- - Acetic acid	0
2915.24.00	- - Acetic anhydride	0
2915.29	- - Other:	
2915.29.10	- - - Sodium acetate; cobalt acetates	0
2915.29.90	- - - Other	0
	- Esters of acetic acid:	
2915.31.00	- - Ethyl acetate	0
2915.32.00	- - Vinyl acetate	0
2915.33.00	- - <i>n</i> -Butyl acetate	0
2915.36.00	- - Dinoseb (ISO) acetate	0
2915.39	- - Other:	
2915.39.10	- - - Isobutyl acetate	0
2915.39.20	- - - 2 - Ethoxyethyl acetate	0
2915.39.90	- - - Other	0
2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	0
2915.50.00	- Propionic acid, its salts and esters	0
2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	0
2915.70	- Palmitic acid, stearic acid, their salts and esters:	
2915.70.10	- - Palmitic acid, its salts and esters	0
2915.70.20	- - Stearic acid	0
2915.70.30	- - Salts and esters of stearic acid	0
2915.90	- Other:	
2915.90.10	- - Acetyl chloride	0

2915.90.20	- - Lauric acid, myristic acid, their salts and esters	0
2915.90.90	- - Other	0
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.11.00	- - Acrylic acid and its salts	0
2916.12.00	- - Esters of acrylic acid	0
2916.13.00	- - Methacrylic acid and its salts	0
2916.14	- - Esters of methacrylic acid:	
2916.14.10	- - - Methyl methacrylate	0
2916.14.90	- - - Other	0
2916.15.00	- - Oleic, linoleic or linolenic acids, their salts and esters	0
2916.16.00	- - Binapacryl (ISO)	0
2916.19.00	- - Other	0
2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.31.00	- - Benzoic acid, its salts and esters	5
2916.32.00	- - Benzoyl peroxide and benzoyl chloride	0
2916.34.00	- - Phenylacetic acid and its salts	0
2916.39	- - Other:	
2916.39.10	- - - 2,4-Dichlorophenyl acetic acid and its salts and esters	0
2916.39.20	- - - Esters of phenylacetic acid	0
2916.39.90	- - - Other	0
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.11.00	- - Oxalic acid, its salts and esters	0
2917.12	- - Adipic acid, its salts and esters:	
2917.12.10	- - - Dioctyl adipate	5
2917.12.90	- - - Other	0

2917.13.00	- - Azelaic acid, sebacic acid, their salts and esters	0
2917.14.00	- - Maleic anhydride	0
2917.19.00	- - Other	0
2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.32.00	- - Dioctyl orthophthalates	10
2917.33.00	- - Dinonyl or didecyl orthophthalates	10
2917.34	- - Other esters of orthophthalic acid:	
2917.34.10	- - - Dibutyl orthophthalates	10
2917.34.90	- - - Other	10
2917.35.00	- - Phthalic anhydride	0
2917.36.00	- - Terephthalic acid and its salts	0
2917.37.00	- - Dimethyl terephthalate	0
2917.39	- - Other:	
2917.39.10	- - - Trioctyltrimellitate	5
2917.39.20	- - - Other phthalic compounds of a kind used as plasticisers and esters of phthalic anhydride	0
2917.39.90	- - - Other	0
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.11.00	- - Lactic acid, its salts and esters	0
2918.12.00	- - Tartaric acid	0
2918.13.00	- - Salts and esters of tartaric acid	0
2918.14.00	- - Citric acid	5
2918.15	- - Salts and esters of citric acid:	
2918.15.10	- - - Calcium citrate	5
2918.15.90	- - - Other:	5
2918.16.00	- - Gluconic acid, its salts and esters	0
2918.18.00	- - Chlorobenzilate (ISO)	0
2918.19.00	- - Other:	0
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and	

	their derivatives:	
2918.21.00	- - Salicylic acid and its salts	0
2918.22.00	- - O-Acetylsalicylic acid, its salts and esters	0
2918.23.00	- - Other esters of salicylic acid and their salts	0
2918.29	- - Other:	
2918.29.10	- - - Alkyl sulphonic ester of phenol	0
2918.29.90	- - - Other:	0
2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0
	- Other:	
2918.91.00	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salt and esters	0
2918.99.00	- - Other:	0

SUB-CHAPTER VIII

ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

PLU code	Description of goods	Tariff rate (%)
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2919.10.00	- Tris(2,3-dibromopropyl) phosphate	3
2919.90.00	- Other:	3
29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2920.11.00	- - Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	0
2920.19.00	- - Other:	0
2920.90	- Other:	
2920.90.10	- - Dimethyl sulphate	0
2920.90.90	- - Other:	0

SUB-CHAPTER IX

NITROGEN-FUNCTION COMPOUNDS

PLU code	Description of goods	Tariff rate (%)
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29.21	Amine-function compounds	
	- Acyclic monoamines and their derivatives; salts thereof:	
2921.11.00	- - Methylamine, di- or trimethylamine and their salts	0
2921.19.00	- - Other:	0
	- Acyclic polyamines and their derivatives; salts thereof:	
2921.21.00	- - Ethylenediamine and its salts	0
2921.22.00	- - Hexamethylenediamine and its salts	0
2921.29.00	- - Other:	0
2921.30.00	- Cyclanic, cyclenic or cyclosterpenic mono- or polyamines, and their derivatives; salts thereof	0
	- Aromatic monoamines and their derivatives; salts thereof:	
2921.41.00	- - Aniline and its salts	0
2921.42.00	- - Aniline derivatives and their salts	0
2921.43.00	- - Toluidines and their derivatives; salts thereof	0
2921.44.00	- - Diphenylamine and its derivatives; salts thereof	0
2921.45.00	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0
2921.46.00	- - Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	0
2921.49.00	- - Other:	0
	- Aromatic polyamines and their derivatives; salts thereof:	
2921.51.00	- - <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	0
2921.59.00	- - Other:	0
29.22	Oxygen-function amino-compounds.	
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922.11.00	- - Monoethanolamine and its salts	3
2922.12.00	- - Diethanolamine and its salts	3
2922.13.00	- - Triethanolamine and its salts	3
2922.14.00	- - Dextropropoxyphene (INN) and its salts	0
2922.19	- - Other:	
2922.19.10	- - - Ethambutol and its salts, esters and other derivatives suitable for the production of anti-tuberculosis preparations	0
2922.19.20	- - - D-2-Amino-n-butyl-alcohol	3

2922.19.90	- - - Other:	3
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922.21.00	- - Aminohydroxynaphthalenesulphonic acids and their salts	3
2922.29.00	- - Other:	3
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:	
2922.31.00	- - Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0
2922.39.00	- - Other:	3
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:	
2922.41.00	- - Lysine and its esters; salts thereof	0
2922.42	- - Glutamic acid and its salts:	
2922.42.10	- - - Glutamic acid	10
2922.42.20	- - - Monosodium glutamate (MSG)	20
2922.42.90	- - - Other salts	20
2922.43.00	- - Anthranilic acid and its salts	3
2922.44.00	- - Tilidine (INN) and its salts	3
2922.49	- - Other:	
2922.49.10	- - - Mefenamic acid and its salts	0
2922.49.90	- - - Other:	0
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function:	
2922.50.10	- - <i>p</i> -Aminosalicylic acid and its salts, esters and other derivatives	0
2922.50.90	- - Other:	0
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.	
2923.10.00	- Choline and its salts	0
2923.20	- Lecithins and other phosphoaminolipids:	
2923.20.10	- - Lecithins, whether or not chemically defined	3
2923.20.90	- - Other:	0
2923.90.00	- Other:	0
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.	

	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:	
2924.11.00	- - Meprobamate (INN)	0
2924.12.00	- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	0
2924.19.00	- - Other:	0
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
2924.21	- - Ureines and their derivatives; salts thereof:	
2924.21.10	- - - 4-Ethoxyphenylurea (dulcin)	0
2924.21.20	- - - Diuron and monuron	0
2924.21.90	- - - Other:	0
2924.23.00	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	3
2924.24.00	- - Ethinamate (INN)	0
2924.29	- - Other:	
2924.29.10	- - - Aspartame	10
2924.29.20	- - - Butylphenylmethyl carbamate; methyl isopropyl phenyl carbamate	3
2924.29.90	- - - Other:	0
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.	
	- Imides and their derivatives; salts thereof:	
2925.11.00	- - Saccharin and its salts	10
2925.12.00	- - Glutethimide (INN)	0
2925.19.00	- - Other:	0
	- Imines and their derivatives; salts thereof:	
2925.21.00	- - Chlordimeform (ISO)	0
2925.29.00	- - Other:	0
29.26	Nitrile-function compounds.	
2926.10.00	- Acrylonitrile	0
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	0
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	0
2926.90.00	- Other:	0

29.27	Diazo-, azo- or azoxy-compounds.	
2927.00.10	- Azodicarbonamide	0
2927.00.90	- Other:	0
29.28	Organic derivatives of hydrazine or of hydroxylamine.	
2928.00.10	- Linuron	0
2928.00.90	- Other:	0
29.29	Compounds with other nitrogen function.	
2929.10	- Isocyanates:	
2929.10.10	- - Diphenylmethane diisocyanate (MDI)	0
2929.10.20	- - Toluene diisocyanate	0
2929.10.90	- - Other:	5
2929.90	- Other:	
2929.90.10	- - Sodium cyclamate	5
2929.90.20	- - Other cyclamates	5
2929.90.90	- - Other:	0

SUB-CHAPTER X

ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES

PLU code	Description of goods	Tariff rate (%)
29.30	Organo-sulphur compounds.	
2930.20.00	- Thiocarbamates and dithiocarbamates	0
2930.30.00	- Thiuram mono-, di- or tetrasulphides	0
2930.40.00	- Methionine	0
2930.50.00	- Captafol (ISO) and methamidophos (ISO)	0
2930.90	- Other:	
2930.90.10	- - Dithiocarbonates	0
2930.90.90	- - Other:	0
29.31	Other organo-inorganic compounds.	
2931.10	- Tetramethyl lead and tetraethyl lead:	
2931.10.10	- - Tetramethyl lead	0

2931.10.20	- - Tetraethyl lead	0
2931.20.00	- Tributyltin compounds	0
2931.90	- Other:	
2931.90.20	- - N-(phosphonomethyl) glycine and salts thereof	0
2931.90.30	- - Ethephone	0
	- - Organo-arsenic compounds:	
2931.90.41	- - - In liquid form	0
2931.90.49	- - - Other:	0
2931.90.90	- - Other:	0
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.	
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932.11.00	- - Tetrahydrofuran	0
2932.12.00	- - 2-Furaldehyde (furfuraldehyde)	0
2932.13.00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	0
2932.19.00	- - Other	0
2932.20.00	- Lactones	0
	- Other:	
2932.91.00	- - Isosafrole	0
2932.92.00	- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	0
2932.93.00	- - Piperonal	0
2932.94.00	- - Safrole	0
2932.95.00	- - Tetrahydrocannabinols (all isomers)	0
2932.99	- - Other:	
2932.99.10	- - - Carbofuran	0
2932.99.90	- - - Other:	0
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.	
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
2933.11	- - Phenazone (antipyrin) and its derivatives:	
2933.11.10	- - - Dipyrone (analgin)	0
2933.11.90	- - - Other:	0
2933.19.00	- - Other:	0
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	

2933.21.00	- - Hydantoin and its derivatives	0
2933.29	- - Other:	
2933.29.10	- - - Cimetidine	0
2933.29.90	- - - Other:	0
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933.31.00	- - Pyridine and its salts	0
2933.32.00	- - Piperidine and its salts	0
2933.33.00	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	0
2933.39	- - Other:	
2933.39.10	- - - Chlorpheniramine and isoniazid	0
2933.39.30	- - - Paraquat salts	0
2933.39.90	- - - Other:	0
	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:	
2933.41.00	- - Levorphanol (INN) and its salts	0
2933.49.00	- - Other:	0
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	
2933.52.00	- - Malonylurea (barbituric acid) and its salts	0
2933.53.00	- - Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	0
2933.54.00	- - Other derivatives of malonylurea (barbituric acid); salts thereof	0
2933.55.00	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0
2933.59	- - Other:	
2933.59.10	- - - Diazinon	0
2933.59.90	- - - Other:	0
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
2933.61.00	- - Melamine	0
2933.69.00	- - Other:	0

	- Lactams:	
2933.71.00	- - 6-Hexanelactam (epsilon-caprolactam)	0
2933.72.00	- - Clobazam (INN) and methypylon (INN)	0
2933.79.00	- - Other lactams	0
	- Other:	
2933.91.00	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	0
2933.99	- - Other:	
2933.99.10	- - - Mebendazole or parbendazole	0
2933.99.90	- - - Other:	0
29.34	Nucleic acids and their salts; whether or not chemically defined; other heterocyclic compounds.	
2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0
2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0
2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0
	- Other:	
2934.91.00	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	0
2934.99	- - Other:	
2934.99.10	- - - Nucleic acid and its salts	10
2934.99.20	- - - Sultones; sultams; diltiazem	5
2934.99.30	- - - 6-Aminopenicillanic acid	0
2934.99.40	- - - 3-Azido-3-deoxythymidine	5
2934.99.50	- - - Oxadiazon, with a minimum purity of 94%	0
2934.99.90	- - - Other:	5
2935.00.00	Sulphonamides.	0

SUB-CHAPTER XI
PROVITAMINS, VITAMINS AND HORMONES

PLU code	Description of goods	Tariff rate (%)
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.	
	- Vitamins and their derivatives, unmixed:	
2936.21.00	- - Vitamin A and their derivatives	0
2936.22.00	- - Vitamin B ₁ and its derivatives	0
2936.23.00	- - Vitamin B ₂ and its derivatives	0
2936.24.00	- - D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	0
2936.25.00	- - Vitamin B ₆ and its derivatives	0
2936.26.00	- - Vitamin B ₁₂ and its derivatives	0
2936.27.00	- - Vitamin C and its derivatives	0
2936.28.00	- - Vitamin E and its derivatives	0
2936.29.00	- - Other, including natural concentrates	0
2936.90.00	- Other, including natural concentrates	0
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.	
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:	
2937.11.00	- - Somatotropin, its derivatives and structural analogues	0
2937.12.00	- - Insulin and its salts	0
2937.19.00	- - Other:	0
	- Steroidal hormones, their derivatives and structural analogues:	
2937.21.00	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0
2937.22.00	- - Halogenated derivatives of corticosteroidal hormones	0
2937.23.00	- - Oestrogens and progestogens	0
2937.29.00	- - Other:	0
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0
2937.90	- Other:	

2937.90.10	- - Of oxygen-function amino-compounds	0
2937.90.90	- - Other:	0

SUB-CHAPTER XII

GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES

PLU code	Description of goods	Tariff rate (%)
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
2938.10.00	- Rutoside (rutin) and its derivatives	3
2938.90.00	- Other:	3
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
	- Alkaloids of opium and their derivatives; salts thereof:	
2939.11	- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof:	
2939.11.10	- - - Concentrates of poppy straw and salts thereof	0
2939.11.90	- - - Other:	0
2939.19.00	- - Other:	0
2939.20	- Alkaloids of cinchona and their derivatives; salts thereof:	
2939.20.10	- - Quinine and its salts	0
2939.20.90	- - Other:	0
2939.30.00	- Caffeine and its salts	0
	- Ephedrine and their salts:	
2939.41.00	- - Ephedrine and its salts	0
2939.42.00	- - Pseudoephedrine (INN) and its salts	0
2939.43.00	- - Cathine (INN) and its salts	0
2939.44.00	- - Cathine (INN) and its salts	0
2939.49.00	- - Other:	0
	- Theophylline and aminophylline (theophylline- ethylenediamine) and their derivatives; salts thereof:	
2939.51.00	- - Fenetylline (INN) and its salts	0
2939.59.00	- - Other:	0
	- Alkaloids of rye ergot and their derivatives; salts thereof:	

2939.61.00	- - Ergometrine (INN) and its salts	0
2939.62.00	- - Ergotamine(INN) and its salts	0
2939.63.00	- - Lysergic acid and its salts	0
2939.69.00	- - Other:	0
	- Other:	
2939.91	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof:	
2939.91.10	- - - Cocaine and its derivatives	0
2939.91.90	- - - Other:	0
2939.99	- - Other:	
2939.99.10	- - - Nicotine sulphate	0
2939.99.90	- - - Other:	0

SUB-CHAPTER XIII

OTHER ORGANIC COMPOUNDS

PLU code	Description of goods	Tariff rate (%)
2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	3
29.41	Antibiotics.	
2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof:	
	- - Amoxicillins and its salts:	
2941.10.11	- - - Non-sterile	10
2941.10.19	- - - Other:	10
2941.10.20	- - Ampicillin and its salts	5
2941.10.90	- - Other:	0
2941.20.00	- Streptomycins and their derivatives; salts thereof	0
2941.30.00	- Tetracyclines and their derivatives; salts thereof	0
2941.40.00	- Chloramphenicol and its derivatives; salts thereof	0
2941.50.00	- Erythromycin and its derivatives; salts thereof	0
2941.90.00	- Other:	0
2942.00.00	Other organic compounds	3

Chapter 30

Pharmaceutical products

Notes.

1. This Chapter does not cover:

- (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
- (b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24);
- (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
- (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
- (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
- (f) Soap or other products of heading 34.01 containing added medicaments;
- (g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
- (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

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

3. For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:

(a) As unmixed products:

- (1) Unmixed products dissolved in water;
- (2) All goods of Chapter 28 or 29; and
- (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;

(b) As products which have been mixed:

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

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

- (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
- (b) Sterile laminaria and sterile laminaria tents;
- (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;

- (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) Blood-grouping reagents;
- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits;
- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

PLU code	Description of goods	Tariff rate (%)
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	
3001.20.00	- Extracts of glands or other organs or of their secretions	0
3001.90.00	- Other:	0
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	
3002.10	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:	
3002.10.10	- - Plasma protein solutions	0
3002.10.30	- - Antisera and immunological products, whether or not modified or obtained by means of biotechnological processes	0
3002.10.40	- - Haemoglobin powder	0
3002.10.90	- - Other:	0
3002.20	- Vaccines for human medicine:	
3002.20.10	- - Tetanus toxoid	0
3002.20.20	- - Pertussis, measles, meningitis or polio vaccines	0

3002.20.90	- - Other:	0
3002.30.00	- Vaccines for veterinary medicine	0
3002.90.00	- Other:	0
30.03	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	
3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:	
3003.10.10	- - Containing amoxicillin (INN) or its salts	8
3003.10.20	- - Containing ampicillin (INN) or its salts	8
3003.10.90	- - Other:	0
3003.20.00	- Containing other antibiotics	0
	- Containing hormones or other products of heading 29.37 but not containing antibiotics:	
3003.31.00	- - Containing insulin	0
3003.39.00	- - Other:	0
3003.40.00	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	0
3003.90.00	- Other:	0
30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration system) or in forms or packings for retail sale.	
3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:	
	- - Containing penicillins or derivatives thereof:	
3004.10.15	- - - Containing penicillin G (excluding penicillin G benzathine), phenoxymethyl penicillin or salts thereof	5
3004.10.16	- - - Containing ampicillin, amoxycillin or salts thereof, of a kind taken orally	8
3004.10.19	- - - Other:	0
	- - Containing streptomycins or derivatives thereof:	
3004.10.21	- - - In ointment form	0
3004.10.29	- - - Other:	0
3004.20	- Containing other antibiotics:	
3004.20.10	- - Containing gentamycin, lincomycin, sulphamethoxazole or	5

	their derivatives, of a kind taken orally or in ointment form	
	- - Containing erythromycin or derivatives thereof:	
3004.20.31	- - - Of a kind taken orally	5
3004.20.32	- - - In ointment form	5
3004.20.39	- - - Other:	0
	- - Containing tetracyclines or chloramphenicols or derivatives thereof:	
3004.20.71	- - - Of a kind taken orally or in ointment form	5
3004.20.79	- - - Other:	0
	- - Other:	
3004.20.91	- - - Of a kind taken orally or in ointment form	0
3004.20.99	- - - Other:	0
	- Containing hormones or other products of heading 29.37, but not containing antibiotics:	
3004.31.00	- - Containing insulin	0
3004.32	- - Containing corticosteroid hormones, their derivatives or structural analogues:	
3004.32.10	- - - Containing dexamethasone or their derivatives	5
3004.32.40	- - - Containing hydrocortisone sodium succinate or fluocinolone acetonide	0
3004.32.90	- - - Other:	0
3004.39.00	- - Other:	0
3004.40	- Containing alkaloids or derivatives thereof, but not containing hormones, other products of heading 29.37 or antibiotics:	
3004.40.10	- - Containing morphine or its derivatives, for injection	0
3004.40.20	- - Containing quinine hydrochloride or dihydroquinine chloride, for injection	0
3004.40.30	- - Containing quinine sulphate or bisulphate, of a kind taken orally	0
3004.40.40	- - Containing quinine or its salts or other antimalarial substances, other than goods of subheading 3004.40.20 or 3004.40.30	0
3004.40.50	- - Containing papaverine or berberine, of a kind taken orally	5
3004.40.60	- - Containing theophylline, of a kind taken orally	5
3004.40.70	- - Containing atropine sulphate	5
3004.40.90	- - Other:	0
3004.50	- Other medicaments containing vitamins or other products of heading 29.36:	
3004.50.10	- - Of a kind suitable for children, in syrup form	0
	- - Other, containing more than one vitamin:	

3004.50.21	- - - Of a kind taken orally	0
3004.50.29	- - - Other:	0
	- - Other:	
3004.50.91	- - - Containing vitamin A, B or C	0
3004.50.99	- - - Other:	0
3004.90	- Other:	
3004.90.10	- - Transdermal therapeutic system patches for the treatment of cancer or heart diseases	0
3004.90.20	- - Closed sterile water for inhalation, pharmaceutical grade	0
3004.90.30	- - Antiseptics	0
	- - Anaesthetics:	
3004.90.41	- - - Containing procaine hydrochloride	5
3004.90.49	- - - Other:	0
	- - Analgesics, antipyretics and other medicaments for the treatment of coughs or colds, whether or not containing antihistamines:	
3004.90.51	- - - Containing acetylsalicylic acid, paracetamol or dipyron (INN), of a kind taken orally	3
3004.90.52	- - - Containing chlorpheniramine maleate	3
3004.90.53	- - - Containing diclofenac, of a kind taken orally	5
3004.90.54	- - - Containing piroxicam (INN) or ibuprofen	0
3004.90.55	- - - Other, in liniment form	5
3004.90.59	- - - Other:	3
	- - Antimalarials:	
3004.90.61	- - - Containing artemisinin, artesunate or chloroquine	5
3004.90.62	- - - Containing primaquine	5
	- - - Other:	
3004.90.63	- - - - Herbal medicaments	5
3004.90.69	- - - - Other:	0
	- - Anthelmintic:	
3004.90.71	- - - Containing piperazine or mebendazole (INN)	5
	- - - Other:	
3004.90.72	- - - - Herbal medicaments	5
3004.90.79	- - - - Other:	0
	- - Other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases:	
3004.90.81	- - - Containing deferoxamine, for injection	0
3004.90.82	- - - Anti HIV/AIDS medicaments	0

3004.90.89	- - - Other:	0
	- - Other:	
3004.90.91	- - - Containing sodium chloride or glucose, for infusion	0
3004.90.92	- - - Containing sorbitol or salbutamol, for infusion	0
3004.90.93	- - - Containing sorbitol or salbutamol, in other forms	5
3004.90.94	- - - Containing cimetidine (INN) or ranitidine (INN) other than for injection	5
3004.90.95	- - - Containing phenobarbital, diazepam or chlorpromazine, other than for injection or infusion	5
3004.90.96	- - - Nasal-drop medicaments containing naphazoline, xylometazoline or oxymetazoline	5
	- - - Other:	
3004.90.98	- - - - Herbal medicaments	5
3004.90.99	- - - - Other:	0
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	
3005.10	- Adhesive dressings and other articles having an adhesive layer:	
3005.10.10	- - Impregnated or coated with pharmaceutical substances	8
3005.10.90	- - Other:	8
3005.90	- Other:	
3005.90.10	- - Bandages	8
3005.90.20	- - Gauze	8
3005.90.90	- - Other:	8
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.	
3006.10	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable:	
3006.10.10	- - (Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable)	0
3006.10.90	- - Other:	0
3006.20.00	- Blood-grouping reagents	0
3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	

3006.30.10	- - Barium sulfate, of a kind taken orally	7
3006.30.20	- - Reagents of microbial origin, of a kind suitable for veterinary biological diagnosis	0
3006.30.30	- - Other microbial diagnostic reagents	0
3006.30.90	- - Other:	0
3006.40	- Dental cements and other dental fillings; bone reconstruction cements:	
3006.40.10	- - Dental cements and other dental fillings	0
3006.40.20	- - Bone reconstruction cements	0
3006.50.00	- First-aid boxes and kits	0
3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0
3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0
	- Other:	
3006.91.00	- - Appliances identifiable for ostomy use	5
3006.92	- - Waste pharmaceuticals:	
3006.92.10	- - - Of medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases	14
3006.92.90	- - - Other:	14

Chapter 31

Fertilisers

Notes.

1. This Chapter does not cover:

- (a) Animal blood of heading 05.11;
- (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or
- (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

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

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

- (i) Sodium nitrate, whether or not pure;
- (ii) Ammonium nitrate, whether or not pure;
- (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
- iv) Ammonium sulphate, whether or not pure;
- (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;

- (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
- (vii) Calcium cyanamide, whether or not pure or treated with oil;
- (viii) Urea, whether or not pure.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
- (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
- (d) Liquid fertilisers consisting of the goods of subparagraph (a)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:

- (a) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
- (c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances

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

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

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

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

PLU code	Description of goods	Tariff rate (%)
31.01	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable	

	products.	
	- Of solely vegetable origin:	
3101.00.11	- - Supplement fertilisers in liquid form, not chemically treated	0
3101.00.12	- - Other, chemically treated	0
3101.00.19	- - Other:	0
	- Other:	
3101.00.91	- - Supplement fertilisers in liquid form, not chemically treated	0
3101.00.92	- - Other, of animal origin (other than guano), chemically treated	0
3101.00.99	- - Other:	0
31.02	Mineral or chemical fertilisers, nitrogenous.	
3102.10.00	- Urea, whether or not in aqueous solution	6
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	
3102.21.00	- - Ammonium sulphate	0
3102.29.00	- - Other:	0
3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	3
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0
3102.50.00	- Sodium nitrate	0
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0
3102.90.00	- Other, including mixtures not specified in the foregoing subheadings	0
31.03	Mineral or chemical fertilisers, phosphatic.	
3103.10	- Superphosphates:	
3103.10.10	- - Of a kind used for animal feed	6
3103.10.90	- - Other:	6
3103.90	- Other:	
3103.90.10	- - Calcined phosphatic fertilisers	6
3103.90.90	- - Other:	0
31.04	Mineral or chemical fertilisers, potassic.	
3104.20.00	- Potassium chloride	0
3104.30.00	- Potassium sulphate	0

3104.90.00	- Other:	0
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	
3105.10	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:	
3105.10.10	- - - Superphosphates and calcined phosphatic fertilisers	6
3105.10.20	- - Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium	6
3105.10.90	- - Other:	0
3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	6
3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	6
3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0
3105.51.00	- - Containing nitrates and phosphates	0
3105.59.00	- - Other:	0
3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	0
3105.90.00	- Other:	0

Chapter 32

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

Notes.

1. This Chapter does not cover:

(a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);

(b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or

(c) Mastics of asphalt or other bituminous mastics (heading 27.15).

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

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

paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

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

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

6. The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:

(a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

PLU code	Description of goods	Tariff rate (%)
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	
3201.10.00	- Quebracho extract	0
3201.20.00	- Wattle extract	0
3201.90	- Other:	
3201.90.10	- - Gambier	0
3201.90.90	- - Other:	0
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.	
3202.10.00	- Synthetic organic tanning substances	0
3202.90.00	- Other:	0
32.03	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.	
3203.00.10	- Of a kind used in the food or drink industries	5
3203.00.90	- Other:	5
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not	

	chemically defined.	
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:	
3204.11	- - Disperse dyes and preparations based thereon:	
3204.11.10	- - - Crude	0
3204.11.90	- - - Other:	0
3204.12	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon:	
3204.12.10	- - - Acid dyes	0
3204.12.90	- - - Other:	0
3204.13.00	- - Basic dyes and preparations based thereon	0
3204.14.00	- - Direct dyes and preparations based thereon	0
3204.15.00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	0
3204.16.00	- - Reactive dyes and preparations based thereon	0
3204.17.00	- - Pigments and preparations based thereon	0
3204.19.00	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	0
3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	0
3204.90.00	- Other:	0
3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	0
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.	
	- Pigments and preparations based on titanium dioxide:	
3206.11	- - Containing 80% or more by weight of titanium dioxide calculated on the dry matter:	
3206.11.10	- - - Pigments	0
3206.11.90	- - - Other:	0
3206.19	- - Other:	
3206.19.10	- - - Pigments	0
3206.19.90	- - - Other:	0
3206.20	- Pigments and preparations based on chromium compounds:	
3206.20.10	- - Chrome yellow, chrome green, molybdate orange or red	0

	based on chromium compounds	
3206.20.90	- - Other:	0
	- Other colouring matter and other preparations:	
3206.41	- - Ultramarine and preparations based thereon:	
3206.41.10	- - - Preparations:	0
3206.41.90	- - - Other:	0
3206.42	- - Lithopone and other pigments and preparations based on zinc sulphide:	
3206.42.10	- - - Preparations	0
3206.42.90	- - - Other:	0
3206.49	- - Other:	
3206.49.10	- - - Preparations	0
3206.49.90	- - - Other:	0
3206.50	- Inorganic products of a kind used as luminophore:	
3206.50.10	- - Preparations	0
3206.50.90	- - Other:	0
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.	
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0
3207.20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations:	
3207.20.10	- - Enamel frits	0
3207.20.90	- - Other:	0
3207.30.00	- Liquid lustres and similar preparations	0
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	0
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.	
3208.10	- Based on polyesters:	
	- - Varnishes (including lacquers):	
3208.10.11	- - - Of a kind used in dentistry	5
3208.10.19	- - - Other:	10

3208.10.90	- - Other:	10
3208.20	- Based on acrylic or vinyl polymers:	
3208.20.40	- - Anti-fouling or anti-corrosive paints for ships' hulls	10
3208.20.70	- - Varnishes (including lacquers), of a kind used in dentistry	5
3208.20.90	- - Other:	10
3208.90	- Other:	
	- - Varnishes (including lacquers), exceeding 100°C heat resistance:	
3208.90.11	- - - Of a kind used in dentistry	5
3208.90.19	- - - Other:	10
	- - Varnishes (including lacquers), not exceeding 100°C heat resistance:	
3208.90.21	- - - Of a kind used in dentistry	5
3208.90.29	- - - Other:	10
3208.90.90	- - Other:	10
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.	
3209.10	- Based on acrylic or vinyl polymers:	
3209.10.10	- - Varnishes (including lacquers)	10
3209.10.40	- - Leather paints	5
3209.10.50	- - Anti-fouling or anti-corrosive paints for ships' hulls	10
3209.10.90	- - Other:	20
3209.90.00	- Other:	10
32.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	
3210.00.10	- Varnishes (including lacquers):	10
3210.00.20	- Distempers	0
3210.00.30	- Prepared water pigments of a kind used for finishing leather	5
3210.00.50	- Polyurethane tar coatings	20
	- Other:	
3210.00.91	- - Anti-fouling or anti-corrosive paints for ships' hulls	10
3210.00.99	- - Other:	20
3211.00.00	Prepared driers.	3

32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.	
3212.10.00	- Stamping foils	3
3212.90	- Other:	
	- - Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels):	
3212.90.11	- - - Aluminium paste	5
3212.90.13	- - - White lead dispersed in oil	3
3212.90.14	- - - Other, for leather	3
3212.90.19	- - - Other:	5
	- - Dyes and other colouring matter put up in forms or packings for retail sale:	
3212.90.21	- - - Of a kind used in the food or drink industries	3
3212.90.22	- - - Other, dyes	3
3212.90.29	- - - Other:	3
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.	
3213.10.00	- Colours in sets	5
3213.90.00	- Other:	5
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.	
3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	5
3214.90.00	- Other:	5
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	
	- Printing ink:	
3215.11	- - Black:	
3215.11.10	- - - Ultra-violet curable inks	5
3215.11.90	- - - Other:	5

3215.19.00	- - Other:	5
3215.90	- Other:	
3215.90.10	- - Carbon mass of a kind used to manufacture one-time carbon paper	7
3215.90.60	- - Drawing ink and writing ink	5
3215.90.70	- - Ink of a kind suitable for use with duplicating machines of heading 84.72	7
3215.90.90	- - Other:	7

Notes of articles:

1. Articles of "semi-finished paints" of heading 32.08, 32.09 and 32.10 which are in liquid or paste (other than colouring matters of headings 32.04, 32.06 and 32.12) has the similar characteristics, colouring matter content and binder to paints. Such semi-finished paint will become finished paint right after it is added with additives and organic solvents.

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Notes.

1. This Chapter does not cover:

(a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;

(b) Soap or other products of heading 34.01; or

(c) Gum, wood or sulphate turpentine or other products of heading 38.05.

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

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

4. The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

PLU code	Description of goods	Tariff rate (%)
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	
	- Essential oils of citrus fruit:	
3301.12.00	- - Of orange	5
3301.13.00	- - Of lemon	5

3301.19.00	- - Other:	5
	- Essential oils other than those of citrus fruit:	
3301.24.00	- - Of peppermint (<i>Mentha piperita</i>)	5
3301.25.00	- - Of other mints	5
3301.29.00	- - Other:	5
3301.30.00	- Resinoids	5
3301.90	- Other:	
3301.90.10	- - Aqueous distillates and aqueous solutions of essential oils suitable for medicinal use	5
3301.90.90	- - Other:	5
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.	
3302.10	- Of a kind used in the food or drink industries:	
3302.10.10	- - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in liquid form	10
3302.10.20	- - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in other forms	10
3302.10.90	- - Other:	8
3302.90.00	- Other:	5
3303.00.00	Perfumes and toilet waters	18
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	
3304.10.00	- Lip make-up preparations	20
3304.20.00	- Eye make-up preparations	22
3304.30.00	- Manicure and pedicure preparations	22
	- Other:	
3304.91.00	- - Powders, whether or not compressed	22
3304.99	- - Other:	
3304.99.20	- - - Anti-acne creams	10
3304.99.30	- - - Other face or skin creams and lotions	20
3304.99.90	- - - Other:	20

33.05	Preparations for use on the hair.	
3305.10	- Shampoos:	
3305.10.10	- - Having anti-fungal properties	15
3305.10.90	- - Other:	15
3305.20.00	- Preparations for permanent waving or straightening	15
3305.30.00	- Hair lacquers	15
3305.90.00	- Other:	20
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	
3306.10	- Dentifrices:	
3306.10.10	- - Prophylactic pastes or powders	20
3306.10.90	- - Other:	20
3306.20.00	- Yarn used to clean between the teeth (dental floss)	6
3306.90.00	- Other:	20
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	
3307.10.00	- Pre-shave, shaving or after-shave preparations	18
3307.20.00	- Personal deodorants and antiperspirants	20
3307.30.00	- Perfumed bath salts and other bath preparations	20
	- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:	
3307.41	- - "Agarbatti" and other odoriferous preparations which operate by burning:	
3307.41.10	- - - Scented powders (incense) of a kind used during religious rites	20
3307.41.90	- - - Other:	20
3307.49	- - Other:	
3307.49.10	- - - Room perfuming preparations, whether or not having disinfectant properties	20
3307.49.90	- - - Other:	20
3307.90	- Other:	
3307.90.10	- - Animal toilet preparations	20
3307.90.30	- - Papers and tissues, impregnated or coated with perfume or cosmetics	20

3307.90.40	- - Other perfumery or cosmetics, including depilatories	20
3307.90.50	- - Contact lens or artificial eye solutions	6
3307.90.90	- - Other:	18

Chapter 34

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

Notes.

1. This Chapter does not cover:

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

(b) Separate chemically defined compounds; or

(c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

2. For the purposes of heading 34.01, the expression “soap” applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as “scouring powders and similar preparations”. 3. For the purposes of heading 34.02, “organic surface-active agents” are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:

(a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

(b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.

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

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

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

(b) Products obtained by mixing different waxes;

(c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

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

(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;

(c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or

(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

PLU code	Description of goods	Tariff rate (%)
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34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	
	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	
3401.11	- - For toilet use (including medicated products):	
3401.11.10	- - - Medicated products	20
3401.11.20	- - - Bath soap	20
3401.11.30	- - - Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent	20
3401.11.90	- - - Other:	20
3401.19	- - Other:	
3401.19.10	- - - Of felt or nonwovens, impregnated, coated or covered with soap or detergent	22
3401.19.90	- - - Other:	22
3401.20	- Soap in other forms:	
3401.20.20	- - Soap chips	17
	- - Other:	
3401.20.91	- - - Of a kind used for flotation de-inking of recycled paper	22
3401.20.99	- - - Other:	22
3401.30.00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	27
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.	
	- Organic surface-active agents, whether or not put up for retail sale:	
3402.11	- - Anionic:	
3402.11.10	- - - Sulphated fatty alcohols	8
3402.11.40	- - - Sulphonated alkylbenzenes	8
	- - - Other:	

3402.11.91	- - - - Wetting agents of a kind used in the manufacture of herbicides	8
3402.11.99	- - - - Other:	8
3402.12	- - Cationic:	
3402.12.10	- - - Wetting agents of a kind used in the manufacture of herbicides	8
3402.12.90	- - - Other:	8
3402.13	- - Non-ionic:	
3402.13.10	- - - - Hydroxyl-terminated polybutadiene	5
3402.13.90	- - - Other:	3
3402.19	- - Other:	
3402.19.10	- - - Of a kind suitable for use in fire-extinguishing preparations	0
3402.19.90	- - - Other:	8
3402.20	- Preparations put up for retail sale:	
	- - In liquid form	
3402.20.11	- - - Anionic surface active preparations	8
3402.20.12	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	10
3402.20.13	- - - Other surface active preparations	8
3402.20.19	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	10
	- - Other:	
3402.20.91	- - - Anionic surface active preparations	8
3402.20.92	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	10
3402.20.93	- - - Other surface active preparations	8
3402.20.99	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	10
3402.90	- Other:	
	- - In liquid form:	
	- - - Anionic surface active preparations	
3402.90.11	- - - - Wetting agents	8
3402.90.12	- - - - Other:	8
3402.90.13	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	10
	- - - Other surface active preparations	
3402.90.14	- - - - Wetting agents	8
3402.90.15	- - - - Other:	8

3402.90.19	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	10
	- - Other:	
	- - - Anionic surface active preparations	
3402.90.91	- - - - Wetting agents	8
3402.90.92	- - - - Other:	8
3402.90.93	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	8
	- - - Other surface active preparations	
3402.90.94	- - - - Wetting agents	8
3402.90.95	- - - - Other:	8
3402.90.99	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	8
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.	
	- Containing petroleum oils or oils obtained from bituminous minerals:	
3403.11	- - Preparations for the treatment of textile materials, leather, furskins or other materials:	
	- - - In liquid form	
3403.11.11	- - - - Lubricating oil preparations	5
3403.11.19	- - - - Other:	5
3403.11.90	- - - Other:	5
3403.19	- - Other:	
	- - - In liquid form:	
3403.19.11	- - - - For aircraft engines	5
3403.19.12	- - - - Other preparations containing silicone oil	5
3403.19.19	- - - - Other:	18
3403.19.90	- - - Other:	10
	- Other:	
3403.91	- - Preparations for the treatment of textile materials, leather, furskins or other materials:	
	- - - In liquid form	

3403.91.11	- - - - Other preparations containing silicone oil	5
3403.91.19	- - - - Other:	5
3403.91.90	- - - Other:	5
3403.99	- - Other:	
	- - - In liquid form	
3403.99.11	- - - - For aircraft engines	5
3403.99.12	- - - - Other preparations containing silicone oil	5
3403.99.19	- - - - Other:	20
3403.99.90	- - - Other:	10
34.04	Artificial waxes and prepared waxes.	
3404.20.00	- Of poly(oxyethylene) (polyethylene glycol)	3
3404.90	- Other:	
3404.90.10	- - Of chemically modified lignite	3
3404.90.90	- - Other:	3
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.	
3405.10.00	- Polishes, creams and similar preparations for footwear or leather	20
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	20
3405.30.00	- Polishes and similar preparations for coachwork, other than metal polishes	20
3405.40	- Scouring pastes and powders and other scouring preparations:	
3405.40.10	- - Scouring pastes and powders	15
3405.40.90	- - Other:	15
3405.90	- Other:	
3405.90.10	- - Metal polishes	20
3405.90.90	- - Other:	20
3406.00.00	Candles, tapers and the like.	20
34.07	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings	

	for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	
3407.00.10	- Modelling pastes, including those put up for children's amusement	5
3407.00.20	- Preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms	0
3407.00.30	- Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	0

Notes of articles:

1. "soap chip" of sub-heading 3401.20.20 refers to semi-finished products, not yet labeled nor packed.
2. "Fire-extinguished preparation" renamed into "a kind suitable for use in fire-extinguishing preparations" of sub-heading 3402.19.10 shall have its function certified by the fire police.

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes.

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

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

PLU code	Description of goods	Tariff rate (%)
35.01	Casein, caseinates and other casein derivatives; casein glues.	
3501.10.00	- Casein	10
3501.90	- Other:	
3501.90.10	- - Caseinates and other casein derivatives	10
3501.90.20	- - Casein glues	10
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey	

	proteins, calculated on the dry matter), albuminates and other albumin derivatives.	
	- Egg albumin:	
3502.11.00	- - Dried	10
3502.19.00	- - Other:	10
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	10
3502.90.00	- Other:	10
35.03	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	
	- Glues:	
3503.00.11	- - Fish glues	10
3503.00.19	- - Other:	10
3503.00.30	- Isinglass	5
	- Gelatin and gelatin derivatives:	
3503.00.41	- - In powder form with a bloating level of A-250 or B-230 or higher on the Bloom scale	3
3503.00.49	- - Other:	5
3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	5
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	
3505.10	- Dextrins and other modified starches:	
3505.10.10	- - Dextrins; soluble or roasted starches	5
3505.10.90	- - Other:	5
3505.20.00	- Glues	20
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	
3506.10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	14
	- Other:	

3506.91.00	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	14
3506.99.00	- - Other:	14
35.07	Enzymes; prepared enzymes not elsewhere specified or included.	
3507.10.00	- Rennet and concentrates thereof	3
3507.90.00	- Other:	3

Chapter 36

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

Notes.

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.

2. The expression "articles of combustible materials" in heading 36.06 applies only to:

(a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and

(c) Resin torches, firelighters and the like.

PLU code	Description of goods	Tariff rate (%)
3601.00.00	Propellant powders.	0
3602.00.00	Prepared explosives, other than propellant powders.	0
36.03	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	
3603.00.10	- Semi-fuses; elemented caps; signal tubes	0
3603.00.20	- Safety fuses or detonating fuses	0
3603.00.90	- Other:	0
36.04	Fireworks, signaling flares, rain rockets, fog signals and other pyrotechnic articles	
3604.10.00	- Fireworks	20
3604.90	- Other:	
3604.90.20	- - Miniature pyrotechnic munitions and percussion caps for toys	20

3604.90.30	- - Signaling flares or rockets	0
3604.90.90	- - Other:	0
3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.	20
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.	
3606.10.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	20
3606.90	- Other:	
3606.90.10	- - Solid or semi-solid fuels, solidified alcohol and similar prepared fuels	20
3606.90.20	- - Lighter flints	20
3606.90.30	- - Other Ferro-cerium and other pyrophoric alloys in all forms	20
3606.90.40	- - Resin torches, firelighters and the like.	20
3606.90.90	- - Other:	20

Chapter 37

Photographic or cinematographic goods

Notes.

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

PLU code	Description of goods	Tariff rate (%)
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.	
3701.10.00	- For X-ray	0
3701.20.00	- Instant print film	6
3701.30.00	- Other plates and film, with any side exceeding 255 mm	6
	- Other:	
3701.91	- - For colour photography (polychrome):	
3701.91.10	- - - Of a kind suitable for use in the printing industry	5
3701.91.90	- - - Other:	6

3701.99	- - Other:	
3701.99.10	- - - Of a kind suitable for use in the printing industry	5
3701.99.90	- - - Other:	6
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	
3702.10.00	- For X-ray	0
	- Other film, without perforations, of a width not exceeding 105 mm:	
3702.31.00	- - For colour photography (polychrome)	5
3702.32.00	- - Other, with silver halide emulsion	5
3702.39.00	- - Other:	5
	- Other film, without perforations, of a width exceeding 105 mm:	
3702.41.00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	3
3702.42.00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	3
3702.43.00	- - Of a width exceeding 610 mm and of a length not exceeding 200 m	3
3702.44.00	- - Of a width exceeding 105 mm but not exceeding 610 mm	3
	- Other film, for colour photography (polychrome):	
3702.52	- - Of a width not exceeding 16 mm:	
3702.52.20	- - - Of a kind suitable for use in cinematography	0
3702.52.90	- - - Other:	3
3702.53.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	3
3702.54	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides:	
3702.54.40	- - - Of a kind suitable for used in medical, surgical, dental or veterinary sciences or in the printing industry	0
3702.54.90	- - - Other:	5
3702.55	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:	
3702.55.20	- - - Of a kind suitable for use in cinematography	0
3702.55.50	- - - Of a kind suitable for used in medical, surgical, dental or veterinary sciences or in the printing industry	0
3702.55.90	- - - Other:	5
3702.56	- - Of a width exceeding 35 mm:	
3702.56.20	- - - Of a kind suitable for use in cinematography	0

3702.56.90	- - - Other:	5
	- Other:	
3702.96	- - Of a width not exceeding 35 mm and of a length not exceeding 30 m:	
3702.96.10	- - - Of a kind suitable for use in cinematography	0
3702.96.90	- - - Other:	5
3702.97	- - Of a width not exceeding 35 mm and of a length exceeding 30 m:	
3702.97.10	- - - Of a kind suitable for use in cinematography	5
3702.97.90	- - - Other:	5
3702.98	- - Of a width exceeding 35 mm:	
3702.98.10	- - - Of a kind suitable for use in cinematography	0
3702.98.30	- - - Other, of a length of 120 m or more	6
3702.98.90	- - - Other:	5
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.	
3703.10	- In rolls of a width exceeding 610 mm:	
3703.10.10	- - Of a width not exceeding 1,000 mm	6
3703.10.90	- - Other:	6
3703.20.00	- Other, for colour photography (polychrome)	6
3703.90.00	- Other:	6
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	
3704.00.10	- X-ray plates or film	5
3704.00.90	- Other:	6
37.05	Photographic plates, and film, exposed and developed, other than cinematographic film.	
3705.10.00	- For offset reproduction	3
3705.90	- Other:	
3705.90.10	- - For X-ray	5
3705.90.20	- - Microfilm	3
3705.90.90	- - Other:	6
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound	

	track.	
3706.10	- Of a width of 35 mm or more:	
3706.10.10	- - Newsreels, travelogues, technical and scientific films	5
3706.10.30	- - Other documentary films	5
3706.10.40	- - Other, consisting only of sound track	5
3706.10.90	- - Other:	5
3706.90	- Other:	
3706.90.10	- - Newsreels, travelogues, technical and scientific films	5
3706.90.30	- - Other documentary films	5
3706.90.40	- - Other, consisting only of sound track	5
3706.90.90	- - Other:	5
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	
3707.10.00	- Sensitizing emulsions	3
3707.90	- Other:	
3707.90.10	- - Flashlight materials	3
3707.90.90	- - Other:	3

Chapter 38

Miscellaneous chemical products

Notes.

1. This Chapter does not cover:

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

(1) Artificial graphite (heading 38.01);

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

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

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

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

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

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

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

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

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

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

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

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

(b) Fusel oil; Dippel's oil;

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

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

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

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

(b) Industrial waste;

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

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

5. For the purposes of heading 38.25, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertilizer is excluded (Chapter 31). 6. For the purposes of heading 38.25, the expression “other wastes” applies to:

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

(b) Waste organic solvents;

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

(d) Other wastes from chemical or allied industries.

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

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

Subheading notes:

1. Subheading 3808.50 covers only goods of heading 38.08, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Subheading 3808.50 also covers dustable powder formulations containing a mixture of benomyl (ISO), Carbofuran (ISO) and thiram (ISO).

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

PLU code	Description of goods	Tariff rate (%)
38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.	
3801.10.00	- Artificial graphite	5
3801.20.00	- Colloidal or semi-colloidal graphite	5
3801.30.00	- - Carbonaceous pastes for electrodes and similar pastes for furnace linings	3
3801.90.00	- Other:	3
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.	
3802.10.00	- Activated carbon	0
3802.90	- Other:	
3802.90.10	- - Activated bauxite	0
3802.90.20	- - Activated clays or activated earths	0
3802.90.90	- - Other:	0
3803.00.00	Tall oil, whether or not refined.	0
38.04	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated,	

	including lignin sulphonates, but excluding tall oil of heading 38.03.	
3804.00.10	- Concentrated sulphite lye	0
3804.00.90	- Other:	5
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.	
3805.10.00	- Gum, wood or sulphate turpentine oils	5
3805.90.00	- Other:	5
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.	
3806.10.00	- Rosin and resin acids	5
3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5
3806.30	- Ester gums:	
3806.30.10	- - In block	5
3806.30.90	- - Other:	5
3806.90	- Other:	
3806.90.10	- - Run gums in blocks	5
3806.90.90	- - Other:	5
3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	3
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	
3808.50	- Goods specified in Subheading Note 1 to this Chapter:	
3808.50.10	- - Insecticides	3
	- - Fungicides:	
3808.50.21	- - - In aerosol containers	3
3808.50.29	- - - Other:	3
	- - Herbicides :	

3808.50.31	- - - In aerosol containers	0
3808.50.39	- - - Other	0
3808.50.40	- - Anti-sprouting products	0
3808.50.50	- - Plant-growth regulators	0
3808.50.60	- - Disinfectants	0
	- - Other:	
3808.50.91	- - - Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	0
3808.50.99	- - - Other:	0
	- Other:	
3808.91	- - Insecticides	
	- - - Intermediate preparations for the manufacture of insecticides:	
3808.91.11	- - - - Containing 2-(1-Methylpropyl) phenol methylcarbamate)	0
3808.91.19	- - - - Other:	3
3808.91.20	- - - In the form of mosquito coils	6
3808.91.30	- - - In the form of mosquito mats	6
	- - - Other:	
	- - - - In aerosol containers:	
3808.91.91	- - - - - Having a deodorising function	3
3808.91.92	- - - - - Other	3
	- - - - Other:	
3808.91.93	- - - - - Having a deodorising function	3
3808.91.99	- - - - - Other:	3
3808.92	- - Fungicides:	
	- - - In aerosol containers:	
3808.92.11	- - - - With a validamycin content not exceeding 3% by net weight	3
3808.92.19	- - - - Other	0
3808.92.90	- - - Other	3
3808.93	- - Herbicides, anti-sprouting products and plant-growth regulators:	
	- - - Herbicides :	
3808.93.11	- - - - In aerosol containers	0
3808.93.19	- - - - Other	0
3808.93.20	- - - Anti-sprouting products	0
3808.93.30	- - - Plant-growth regulators	0
3808.94	- - Disinfectants:	

3808.94.10	- - - Containing mixtures of coal tar acid and alkalis	0
3808.94.20	- - - Other, in aerosol containers	0
3808.94.90	- - - Other	0
3808.99	- - Other:	
3808.99.10	- - -Wood preservatives, containing insecticides or fungicides	0
3808.99.90	- - - Other:	0
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.	
3809.10.00	- With a basis	0
	- Other:	
3809.91	- - Of a kind used in the textile or like industries:	
3809.91.10	- - - Softening agents	5
3809.91.90	- - - Other	0
3809.92.00	- - Of a kind used in the paper or like industries	0
3809.93.00	- - Of a kind used in the leather or like industries	0
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.	
3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	0
3810.90.00	- Other	3
38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.	
	- Anti-knock preparations:	
3811.11.00	- - Based on lead compounds	0
3811.19.00	- - Other:	0
	- Additives for lubricating oils:	
3811.21	- - Containing petroleum oils or oils obtained from bituminous minerals:	

3811.21.10	- - - Packed for retail sale	5
3811.21.90	- - - Other:	5
3811.29.00	- - Other	0
3811.90	- Other:	
3811.90.10	- - Rust preventatives or corrosion inhibitors	0
3811.90.90	- - Other	0
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics.	
3812.10.00	- Prepared rubber accelerators	0
3812.20.00	- Compound plasticisers for rubber or plastics	3
3812.30.00	- Anti-oxidizing preparations and other compound stabilizers for rubber or plastics	0
3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	0
3814.00.00	Organic composite solvents and thinners not elsewhere specified or included; prepared paint or varnish removers.	3
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	
	- Supported catalysts:	
3815.11.00	- - With nickel or nickel compounds as the active substance	3
3815.12.00	- - With precious metal or precious metal compounds as the active substance	3
3815.19.00	- - Other:	3
3815.90.00	- Other:	3
38.16	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	
3816.00.10	- Refractory cements	5
3816.00.90	- Other	6
3817.00.00	Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading 27.07 or 29.02.	0
3818.00.00	Chemical elements doped for use in electronics, in the form	0

	of discs, wafers or similar forms; chemical compounds doped for use in electronics.	
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	3
3820.00.00	Anti-freezing preparations and prepared de-icing fluids.	3
38.21	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	
3821.00.10	- Prepared culture media for the development of micro-organisms	0
3821.00.90	- Other	0
38.22	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	
3822.00.10	- Plates, sheets, film, foil and strip of plastics impregnated or coated with diagnostic or laboratory reagents	0
3822.00.20	- Paperboard, cellulose wadding and web of cellulose fibres impregnated or coated with diagnostic or laboratory reagents	0
3822.00.30	- Sterilization indicator strips and tapes	0
3822.00.90	- Other:	0
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	
	- Industrial monocarboxylic fatty acids; acid oils from refining:	
3823.11.00	- - Stearic acid	10
3823.12.00	- - Oleic acid	10
3823.13.00	- - Tall oil fatty acids	10
3823.19	- - Other:	
3823.19.10	- - - Acid oils from refining	10
3823.19.90	- - - Other:	10
3823.70	- Industrial fatty alcohols:	
3823.70.10	- - In the form of wax	5
3823.70.90	- - Other:	5
38.24	Prepared binders for foundry moulds or cores; chemical	

	products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	
3824.10.00	- Prepared binders for foundry moulds or cores	0
3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	0
3824.40.00	- Prepared additives for cements, mortars or concretes	5
3824.50.00	- Non-refractory mortars and concretes	6
3824.60.00	- Sorbitol other than that of subheading 2905.44	0
	- Mixtures containing halogenated derivatives of methane, ethane or propane:	
3824.71	- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):	
3824.71.10	- - - Transformer and circuit breaker oils, containing by weight less than 70% or of petroleum oils or of oils obtained from bituminous minerals	5
3824.71.90	- - - Other:	0
3824.72.00	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0
3824.73.00	- - Containing hydrobromofluorocarbons (HBFCs)	0
3824.74	- - Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):	
3824.74.10	- - - Transformer and circuit breaker oils, containing by weight less than 70% or of petroleum oils or of oils obtained from bituminous minerals	5
3824.74.90	- - - Other:	0
3824.75.00	- - Containing carbon tetrachloride	0
3824.76.00	- - Containing 1,1,1-trichloroethane (methyl chloroform)	0
3824.77.00	- - Containing bromomethane (methyl bromide) or bromochloromethane	0
3824.78.00	- - Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	0
3824.79.00	- - Other:	0
	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:	
3824.81.00	- - Containing oxirane (ethylene oxide)	0
3824.82.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	0

3824.83.00	- - Containing tris(2,3-dibromopropyl) phosphate	0
3824.90	- Other:	
3824.90.10	- - Ink removers, stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale	5
3824.90.30	- - Copying pastes with a basis of gelatin, whether presented in bulk or ready for use (for example, on a paper or textile backing)	0
3824.90.40	- - Composite inorganic solvents	0
3824.90.50	- - Acetone oil	0
3824.90.60	- - Chemical preparations containing monosodium glutamate	15
3824.90.70	- - Other chemical preparations , of a kind used in the manufacture of foodstuff	6
	- - Other:	
3824.90.91	- - - Naphthenic acids, their water insoluble salts and their esters	0
3824.90.99	- - - Other:	0
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.	
3825.10.00	- Municipal waste	20
3825.20.00	- Sewage sludge	20
3825.30	- Clinical waste:	
3825.30.10	- - Syringes, needles, cannulae and the like	20
3825.30.90	- - Other	20
	- Waste organic solvents:	
3825.41.00	- - Halogenated	20
3825.49.00	- - Other	20
3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	20
	- (Other wastes from chemical or allied industries:	
3825.61.00	- - Mainly containing organic constituents	20
3825.69.00	- - Other	20
3825.90.00	- Other	20
38.26	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	
3826.00.10	- Coconut methyl ester (CME)	0
3826.00.90	- Other	0

Notes of articles:

1. "Calcium Lignosulfonate Ca2LS " used in manufacture of firebrick of sub-heading 3804.00.90 is a natural polymer functioning as organic binder of which contains the following constituents:

- Calcium Lignosulfonate;
- Sulphide sulphur: approx 2.3%;
- Total sulphur: approx 6.9%;
- Reducing Sugar: approx 5%;
- Reducing Sugar Hexoses : approx 3.8%;
- Ash: approx: 14%
- pH: approx: 6.5%

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

Notes.

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

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

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

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

Chapter 39

Plastics and articles thereof

Notes.

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

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

2. This Chapter does not cover:

- (a) Lubricating preparations of heading 27.10 or 34.03;
- (b) Waxes of heading 27.12 or 34.04;
- (c) Separate chemically defined organic compounds (Chapter 29);
- (d) Heparin or its salts (heading 30.01);
- (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;

- (f) Organic surface-active agents or preparations of heading 34.02;
- (g) Run gums or ester gums (heading 38.06);
- (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
- (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
- (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (n) Plaits, wickerwork or other articles of Chapter 46;
- (o) Wall coverings of heading 48.14;
- (p) Goods of Section XI (textiles and textile articles);
- (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (r) Imitation jewellery of heading 71.17;
- (s) Articles of Section XVI (machines and mechanical or electrical appliances);
- (t) Parts of aircraft or vehicles of Section XVII;
- (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (v) Articles of Chapter 91 (for example, clock or watch cases);
- (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

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

- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
- (b) Resins, not highly polymerized, of the coumarone-indene type (heading 39.11);
- (c) Other synthetic polymers with an average of at least 5 monomer units;
- (d) Silicones (heading 39.10);
- (e) Resols (heading 39.09) and other prepolymers.

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

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers)

and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

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

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

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

- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
- (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

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

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

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

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

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

- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
- (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (c) Gutters and fittings therefor;
- (d) Doors, windows and their frames and thresholds for doors;
- (e) Balconies, balustrades, fencing, gates and similar barriers;
- (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
- (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and

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

Subheading notes:

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

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

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

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

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

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

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

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

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

2. For the purposes of subheading 3920.43, the term "plasticisers" includes secondary plasticisers.

**SUB-CHAPTER I
PRIMARY FORMS**

PLU code	Description of goods	Tariff rate (%)
39.01	Polymers of ethylene, in primary forms.	
3901.10	- Polyethylene having a specific gravity of less than 0.94:	
	- - In the form of liquids or pastes:	
3901.10.12	- - - Linear Low-Density Polyethylene (LLDPE)	0
3901.10.19	- - - Other	0
	- - Other:	
3901.10.92	- - - Linear Low-Density Polyethylene (LLDPE)	0

3901.10.99	- - - Other	0
3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	0
3901.30.00	- Ethylene-vinyl acetate copolymers	0
3901.90	- Other:	
3901.90.40	- - In dispersion	0
3901.90.90	- - Other	0
39.02	Polymers of propylene or of other olefins, in primary forms.	
3902.10	- Polypropylene:	
3902.10.30	- - In dispersion	3
3902.10.90	- - Other:	3
3902.20.00	- Polyisobutylene	0
3902.30	- Propylene copolymers:	
3902.30.30	- - In the form of liquids or pastes:	0
3902.30.90	- - Other:	0
3902.90	- Other:	
3902.90.10	- - Chlorinated polypropylene of a kind suitable for use in printing ink formulation	0
3902.90.90	- - Other	0
39.03	Polymers of styrene, in primary forms.	
	- Polystyrene:	
3903.11	- - Expansible:	
3903.11.10	- - - Granules	5
3903.11.90	- - - In other form	5
3903.19	- - Other:	
3903.19.10	- - - In dispersion	5
	- - - Granules:	
3903.19.21	- - - - High impact polystyrene (HIPS)	5
3903.19.29	- - - - Other	5
	- - - Other:	
3903.19.91	- - - - High impact polystyrene (HIPS)	5
3903.19.99	- - - - Other	5
3903.20	- Styrene-acrylonitrile (SAN) copolymers:	
3903.20.40	- - In aqueous dispersion	10
3903.20.50	- - In non-aqueous dispersion	5

3903.20.90	- - Other	5
3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers:	
3903.30.40	- - In aqueous dispersion	8
3903.30.50	- - In non-aqueous dispersion	5
3903.30.60	- - Granules	3
3903.30.90	- - Other	5
3903.90	- Other:	
3903.90.30	- - In dispersion	5
	- - Other:	
3903.90.91	- - - High impact polystyrene (HIPS)	5
3903.90.99	- - - Other	5
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	
3904.10	- Poly(vinyl chloride), not mixed with any other substances:	
3904.10.10	- - Homopolymers, suspension type	5
	- - Other:	
3904.10.91	- - - Granules	6
3904.10.92	- - - In powder form	5
3904.10.99	- - - Other	3
	- Other poly(vinyl chloride):	
3904.21	- - Non-plasticised:	
3904.21.10	- - - Granules	6
3904.21.20	- - - In powder form	6
3904.21.90	- - - Other	0
3904.22	- - Plasticised:	
3904.22.10	- - - In dispersion	0
3904.22.20	- - - Granules	6
3904.22.30	- - - In powder form	6
3904.22.90	- - - Other:	0
3904.30	- Vinyl chloride-vinyl acetate copolymers:	
3904.30.10	- - Granules	5
3904.30.20	- - In powder form	3
3904.30.90	- - Other	0
3904.40	- Other vinyl chloride copolymers:	
3904.40.10	- - Granules	5

3904.40.20	- - In powder form	3
3904.40.90	- - Other	0
3904.50	- Vinylidene chloride polymers:	
3904.50.40	- - In dispersion	0
3904.50.50	- - Granules	5
3904.50.60	- - In powder form	3
3904.50.90	- - Other	0
	- Fluoro-polymers:	
3904.61	- - Polytetrafluoroethylene:	
3904.61.10	- - - Granules	5
3904.61.20	- - - In powder form	3
3904.61.90	- - - Other	0
3904.69	- - Other:	
3904.69.30	- - - In dispersion	0
3904.69.40	- - - Granules	5
3904.69.50	- - - In powder form	3
3904.69.90	- - - Other	0
3904.90	- Other:	
3904.90.30	- - In dispersion	0
3904.90.40	- - Granules	5
3904.90.50	- - In powder form	3
3904.90.90	- - Other	0
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	
	- Poly(vinyl acetate):	
3905.12.00	- - In aqueous dispersion	5
3905.19	- - Other:	
3905.19.10	- - - In the form of liquids or pastes	5
3905.19.90	- - - Other	0
	- Vinyl acetate copolymers:	
3905.21.00	- - In aqueous dispersion	10
3905.29.00	- - Other	5
3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups:	
3905.30.10	- - In dispersion	5
3905.30.90	- - Other	5

	- Other:	
3905.91	- - Copolymers:	
3905.91.10	- - - In dispersion	5
3905.91.90	- - - Other	5
3905.99	- - Other:	
3905.99.10	- - - In aqueous dispersion	10
3905.99.20	- - - In non-aqueous dispersion	5
3905.99.90	- - - Other	0
39.06	Acrylic polymers in primary forms.	
3906.10	- Poly(methyl methacrylate):	
3906.10.10	- - In dispersion	5
3906.10.90	- - Other	5
3906.90	- Other:	
3906.90.20	- - In dispersion	5
	- - Other:	
3906.90.92	- - - Sodium polyacrylate	0
3906.90.99	- - - Other	5
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	
3907.10.00	- Polyacetals	0
3907.20	- Other polyethers:	
3907.20.10	- - Polytetramethylene ether glycol	0
3907.20.90	- - Other	0
3907.30	- Epoxide resins:	
3907.30.20	- - Of a kind used for coating, in powder form	3
3907.30.30	- - In the form of liquids or pastes	0
3907.30.90	- - Other	0
3907.40.00	- Polycarbonates	0
3907.50	- alkyd resins:	
3907.50.10	- - In the form of liquids or pastes	3
3907.50.90	- - Other	0
3907.60	- Poly(ethylene terephthalate):	
3907.60.10	- - In dispersion	0
3907.60.20	- - Granules	3

3907.60.90	- - Other	0
3907.70.00	- Poly(lactic acid)	0
	- Other polyethers:	
3907.91	- - Unsaturated:	
3907.91.20	- - - In chip form	5
3907.91.30	- - - In the form of liquids or pastes	5
3907.91.90	- - - Other	5
3907.99	- - Other:	
3907.99.40	- - - Of a kind used for coating, in powder form	3
3907.99.90	- - - Other	0
39.08	Polyamides in primary forms.	
3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12:	
3908.10.10	- - Polyamide-6	0
3908.10.90	- - Other	0
3908.90.00	- Other	0
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.	
3909.10	- Urea resins; thiourea resins:	
3909.10.10	- - Moulding compounds	5
3909.10.90	- - Other	3
3909.20	- Melamine resins:	
3909.20.10	- - Moulding compounds	5
3909.20.90	- - Other	3
3909.30	- Other amino-resins:	
3909.30.10	- - Moulding compounds	3
	- - Other:	
3909.30.91	- - - Glyoxal monourein resin	0
3909.30.99	- - - Other	0
3909.40	- Phenolic resins:	
3909.40.10	- - Moulding compounds other than phenol formaldehyde	3
3909.40.90	- - Other	3
3909.50.00	- Polyurethanes	3
39.10	Silicones in primary forms.	

3910.00.20	- In dispersion or in the form of solutions	0
3910.00.90	- Other	0
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	
3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	0
3911.90.00	- Other	3
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	
	- Cellulose acetates:	
3912.11.00	- - Non-plasticised	0
3912.12.00	- - Plasticised	0
3912.20	- Cellulose nitrates (including collodions):	
	- - Non-plasticised:	
3912.20.11	- - - Water-based semi-finished nitrocellulose	0
3912.20.19	- - - Other	0
3912.20.20	- - Plasticised	0
	- Cellulose ethers:	
3912.31.00	- - Carboxymethylcellulose and its salts	0
3912.39.00	- - Other	0
3912.90	- Other:	
3912.90.20	- - Granules	0
3912.90.90	- - Other	0
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	
3913.10.00	- Alginic acid, its salts and esters	0
3913.90	- Other:	
3913.90.10	- - Hardened proteins	0
3913.90.20	- - Chemical derivatives of natural rubber	0
3913.90.30	- - Starch-based polymers	0
3913.90.90	- - Other	0

3914.00.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	0
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SUB-CHAPTER II

WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES

PLU code	Description of goods	Tariff rate (%)
39.15	Waste, parings and scrap, of plastics.	
3915.10	- Of polymers of ethylene:	
3915.10.10	- - Of non-rigid cellular products	10
3915.10.90	- - Other	10
3915.20	- Of polymers of styrene:	
3915.20.10	- - Of non-rigid cellular products	10
3915.20.90	- - Other	10
3915.30	- Of polymers of vinyl chloride:	
3915.30.10	- - Of non-rigid cellular products	10
3915.30.90	- - Other	10
3915.90.00	- Of other plastics	10
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.	
3916.10	- Of polymers of ethylene:	
3916.10.10	- - Monofilament	5
3916.10.20	- - Rods, sticks and profile shapes	10
3916.20	- Of polymers of vinyl chloride:	
3916.20.10	- - Monofilament	5
3916.20.20	- - Rods, sticks and profile shapes	10
3916.90	- Of other plastics:	
	- - Of hardened proteins:	
3916.90.41	- - - Monofilament	5
3916.90.49	- - - Other	10
3916.90.50	- - Of vulcanised fibre	10
3916.90.60	- - Of chemical derivatives of natural rubber	10
	- - Other:	
3916.90.91	- - - Monofilament	5
3916.90.99	- - - Other	10

39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.	
3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials:	
3917.10.10	- - Of hardened proteins	10
3917.10.90	- - Other	10
	- Tubes, pipes and hoses, rigid:	
3917.21.00	- - Of polymers of ethylene	15
3917.22.00	- - Of polymers of propylene	15
3917.23.00	- - Of polymers of vinyl chloride	17
3917.29.00	- - Of other plastics	17
	- Other tubes, pipes and hoses:	
3917.31.00	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	15
3917.32	- - Other, not reinforced or otherwise combined with other materials, without fittings:	
3917.32.10	- - - Sausage or ham casings	10
3917.32.90	- - - Other	17
3917.33.00	- - Other, not reinforced or otherwise combined with other materials, with fittings:	15
3917.39.00	- - Other	15
3917.40.00	- Fittings	15
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	
3918.10	- Of polymers of vinyl chloride:	
	- - Floor coverings:	
3918.10.11	- - - Tiles	27
3918.10.19	- - - Other	27
3918.10.90	- - Other	27
3918.90	- Of other plastics:	
	- - Floor coverings:	
3918.90.11	- - - Tiles, of polyethylene	27
3918.90.13	- - - Other, of polyethylene	27
3918.90.14	- - - Of chemical derivatives of natural rubber	27
3918.90.19	- - - Other	27

	- - Other:	
3918.90.91	- - - Of polyethylene	27
3918.90.92	- - - Of chemical derivatives of natural rubber	27
3918.90.99	- - - Other	27
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	
3919.10	- In rolls of a width not exceeding 20 cm:	
3919.10.10	- - Of polymers of vinyl chloride	15
3919.10.20	- - Of polyethylene	15
3919.10.90	- - Other	15
3919.90	- Other:	
3919.90.10	- - Of polymers of vinyl chloride	12
3919.90.20	- - Of hardened proteins	12
3919.90.90	- - Other	12
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	
3920.10.00	- Of polymers of ethylene:	6
3920.20	- Of polymers of propylene:	
3920.20.10	- - Biaxially oriented polypropylene (BOPP) film	6
3920.20.90	- - Other	6
3920.30	- Of polymers of styrene:	
3920.30.10	- - Of a kind used as an adhesive by melting	6
3920.30.20	- - Acrylonitrile butadiene styrene (ABS) sheets of a kind used in the manufacture of refrigerators	5
3920.30.90	- - Other	6
	- Of polymers of vinyl chloride:	
3920.43.00	- - Containing by weight not less than 6% of plasticisers	6
3920.49.00	- - Other	6
	- Of acrylic polymers:	
3920.51.00	- - Of poly(methyl methacrylate)	6
3920.59.00	- - Other	6
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
3920.61	- - Of polycarbonates:	
3920.61.10	- - - Plates and sheets	6

3920.61.90	- - - Other	6
3920.62.00	- - Of poly (ethylene terephthalate)	6
3920.63.00	- - Of unsaturated polyesters	6
3920.69.00	- - Of other polyesters	6
	- Of cellulose or its chemical derivatives:	
3920.71	- - Of regenerated cellulose:	
3920.71.10	- - - Cellophane film	6
3920.71.90	- - - Other	6
3920.73.00	- - Of cellulose acetate	6
3920.79	- - Of other cellulose derivatives:	
3920.79.10	- - - Of nitrocellulose (gun cotton)	6
3920.79.90	- - - Other	6
	- Of other plastics:	
3920.91	- - Of poly(vinyl butyral):	
3920.91.10	- - - Film of a kind used in safety glass, of a thickness exceeding 0.38 mm but not exceeding 0.76 mm, and of a width not exceeding 2 m	6
3920.91.90	- - - Other	6
3920.92	- - Of polyamides:	
3920.92.10	- - - Of polyamide-6	6
3920.92.90	- - - Other	6
3920.93.00	- - Of amino-resins	6
3920.94	- - Of phenolic resins:	
3920.94.10	- - - Phenol formaldehyde (bakelite) sheets	6
3920.94.90	- - - Other	6
3920.99	- - Of other plastics:	
3920.99.10	- - - Of hardened proteins or of chemical derivatives of natural rubber	6
3920.99.90	- - - Other	6
39.21	Other plates, sheets, film, foil and strip, of plastics.	
	- Cellular:	
3921.11	- - Of polymers of styrene:	
3921.11.20	- - - Rigid	6
3921.11.90	- - - Other	6
3921.12.00	- - Of polymers of vinyl chloride	6
3921.13	- - Of polyurethanes:	

3921.13.10	- - - Rigid	6
3921.13.90	- - - Other	6
3921.14	- - Of regenerated cellulose:	
3921.14.20	- - - Rigid	6
3921.14.90	- - - Other	6
3921.19	- - Of other plastics:	
3921.19.20	- - - Rigid	6
3921.19.90	- - - Other	6
3921.90	- Other:	
3921.90.10	- - Of vulcanised fibre	6
3921.90.20	- - Of hardened proteins	6
3921.90.30	- - Of chemical derivatives of natural rubber	6
3921.90.90	- - Other	6
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	
3922.10	- Baths, shower-baths, sinks and wash-basins:	
3922.10.10	- - Baths	22
3922.10.90	- - Other	22
3922.20.00	- Lavatory seats and covers	22
3922.90	- Other:	
	- - Lavatory pans, flushing cisterns and urinals:	
3922.90.11	- - - Parts of flushing cisterns	22
3922.90.12	- - - Flushing cisterns equipped with their mechanisms	25
3922.90.19	- - - Other	25
3922.90.90	- - Other	25
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	
3923.10	- Boxes, cases, crates and similar articles:	
3923.10.10	- - Film, tape and optical disc cases	12
3923.10.90	- - Other	10
	- Sacks and bags (including cones):	
3923.21	- - Of polymers of ethylene:	
	- - - Aseptic bags reinforced with aluminium foil (other than retort pouches):	

3923.21.11	- - - - Of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	12
3923.21.19	- - - - Other	12
	- - - Other:	
3923.21.91	- - - - Aseptic bags not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	15
3923.21.99	- - - - Other	15
3923.29	- - Of other plastics:	
3923.29.10	- - - Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	12
3923.29.90	- - - Other	15
3923.30	- Carboys, bottles, flasks and similar articles:	
3923.30.20	- - Multi-layer fibreglass reinforced fuel containers	10
3923.30.90	- - Other	15
3923.40	- Spools, cops, bobbins and similar supports:	
3923.40.10	- - Suitable for use with the machines of heading 84.44, 84.45 or 84.48	5
3923.40.90	- - Other	5
3923.50.00	- Stoppers, lids, caps and other closures	10
3923.90	- Other:	
3923.90.10	- - Toothpaste tubes	10
3923.90.90	- - Other	15
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	
3924.10.00	- Tableware and kitchenware	22
3924.90	- Other:	
3924.90.10	- - Bed pans, urinals (portable type) or chamber-pots	22
3924.90.90	- - Other	22
39.25	Builders' ware of plastics, not elsewhere specified or included.	
3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	25
3925.20.00	- Doors, windows and their frames and thresholds for doors	27
3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	27
3925.90.00	- Other	20

39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	
3926.10.00	- Office or school supplies	20
3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):	
3926.20.60	- - Articles of apparel used for protection from chemical substances, radiation or fire	10
3926.20.90	- - Other	20
3926.30.00	- Fittings for furniture, coachwork or the like	20
3926.40.00	- Statuettes and other ornamental articles	20
3926.90	- Other:	
3926.90.10	- - Floats for fishing nets	15
3926.90.20	- - Fans and handscreens, frames and handles therefor, and parts thereof	15
	- - Hygienic, medical and surgical articles:	
3926.90.32	- - - Plastic moulds with denture imprints	10
3926.90.39	- - - Other	7
	- - Safety and protective devices:	
3926.90.41	- - - Police shields	5
3926.90.42	- - - Protective masks for use in welding and similar work	6
3926.90.44	- - - Life saving cushions for the protection of persons falling from heights	6
3926.90.49	- - - Other	6
	- - Articles for industrial uses:	
3926.90.53	- - - Transmission or conveyor belts or belting	6
3926.90.55	- - - Plastic J-hooks or bunch blocks for detonators	6
3926.90.59	- - - Other	6
3926.90.60	- - Poultry feeders	12
3926.90.70	- - Padding for articles of apparel or clothing accessories	15
	- - Cards for jewellery or small objects of personal adornment; beads; shoe lasts:	
3926.90.81	- - - Shoe lasts	0
3926.90.82	- - - Prayer beads	12
3926.90.89	- - - Other	12
	- - Other:	
3926.90.91	- - - Of a kind used for grain storage	15
3926.90.92	- - - Empty capsules of a kind suitable for pharmaceutical use	10

3926.90.99	- - - Other	12
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Chapter 40

Rubber and articles thereof

Notes.

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

2. This Chapter does not cover:

- (a) Goods of Section XI (textiles and textile articles);
- (b) Footwear or parts thereof of Chapter 64;
- (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
- (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
- (e) Articles of Chapter 90, 92, 94 or 96; or
- (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).

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

- (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
- (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

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

(a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Notes 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(b) Thioplasts (TM); and

(c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5. (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:

- (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
- (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;

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

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

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

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

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

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

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

9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

PLU code	Description of goods	Tariff rate (%)
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	
4001.10	- Natural rubber latex, whether or not pre-vulcanised	
	- - Exceeding 0.5% by volume of ammonia content:	
4001.10.11	- - - Centrifuge concentrate	3
4001.10.19	- - - Other	3
	- - Not exceeding 0.5% by volume of ammonia content:	
4001.10.21	- - - Centrifuge concentrate	3
4001.10.29	- - - Other	3
	- Natural rubber in other forms:	
4001.21	- - Smoked sheets:	
4001.21.10	- - - RSS Grade 1	3
4001.21.20	- - - RSS Grade 2	3

4001.21.30	- - - RSS Grade 3	3
4001.21.40	- - - RSS Grade 4	3
4001.21.50	- - - RSS Grade 5	3
4001.21.90	- - - Other	3
4001.22	- - Technically specified natural rubber (TSNR):	
4001.22.10	- - - TSNR 10	3
4001.22.20	- - - TSNR 20	3
4001.22.30	- - - TSNR L	3
4001.22.40	- - - TSNR CV	3
4001.22.50	- - - TSNR GP	3
4001.22.90	- - - Other	3
4001.29	- - Other:	
4001.29.10	- - - Air-dried sheets	3
4001.29.20	- - - Latex crepes	3
4001.29.30	- - - Sole crepes	3
4001.29.40	- - - Remilled crepes, including flat bark crepes	3
4001.29.50	- - - Other crepes	3
4001.29.60	- - - Superior processing rubber	3
4001.29.70	- - - Skim rubber	3
4001.29.80	- - - Scrap (tree, earth or smoked) and cup lump	3
	- - - Other:	
4001.29.91	- - - - In primary forms	3
4001.29.99	- - - - Other	3
4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums:	
	- - Jelutong:	
4001.30.11	- - - In primary forms	3
4001.30.19	- - - Other	3
	- - Other:	
4001.30.91	- - - In primary forms	3
4001.30.99	- - - Other	3
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.	
	- Styrene-butadiene rubber (SBR); carboxylated styrene-	

	butadiene rubber (XSBR):	
4002.11.00	- - Latex	0
4002.19	- - Other:	
4002.19.10	- - - In primary forms or in unvulcanised, uncompounded plates, sheets or strip	0
4002.19.90	- - - Other	0
4002.20	- Butadiene rubber (BR):	
4002.20.10	- - In primary forms	0
4002.20.90	- - Other	0
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	
4002.31	- - Isobutene-isoprene (butyl) rubber (IIR):	
4002.31.10	- - - Unvulcanised, uncompounded plates, sheets or strip	0
4002.31.90	- - - Other	0
4002.39	- - Other:	
4002.39.10	- - - Unvulcanised, uncompounded plates, sheets or strip	0
4002.39.90	- - - Other	0
	- Chloroprene (chlorobutadiene) rubber (CR):	
4002.41.00	- - Latex	0
4002.49	- - Other:	
4002.49.10	- - - In primary forms	0
4002.49.90	- - - Other	0
	- Acrylonitrile-butadiene rubber (NBR):	
4002.51.00	- - Latex	0
4002.59	- - Other:	
4002.59.10	- - - In primary forms	0
4002.59.90	- - - Other	0
4002.60	- Isoprene rubber (IR):	
4002.60.10	- - In primary forms	0
4002.60.90	- - Other	0
4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM):	
4002.70.10	- - In primary forms	0
4002.70.90	- - Other	0
4002.80	- Mixtures of any product of heading 40.01 with any product of this heading:	
4002.80.10	- - Mixtures of natural rubber latex with synthetic rubber latex	3
4002.80.90	- - Other	3

	- Other:	
4002.91.00	- - Latex	0
4002.99	- - Other:	
4002.99.20	- - - In primary forms or in unvulcanised, uncompounded plates, sheets or strip	3
4002.99.90	- - - Other	3
4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	3
4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	3
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	
4005.10	- Compounded with carbon black or silica:	
4005.10.10	- - Of natural gums	5
4005.10.90	- - Other	5
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	5
	- Other:	
4005.91	- - Plates, sheets and strip:	
4005.91.10	- - - Of natural gums	5
4005.91.90	- - - Other	5
4005.99	- - Other:	
4005.99.10	- - - Latex	5
4005.99.90	- - - Other	5
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	
4006.10.00	- "Camel-back" strips for retreading rubber tyres	3
4006.90	- Other:	
4006.90.10	- - Of natural gums	3
4006.90.90	- - Other	3
4007.00.00	Vulcanised rubber thread and cord.	5
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised	

	rubber other than hard rubber.	
	- Of cellular rubber:	
4008.11	- - Plates, sheets and strip:	
4008.11.10	- - - Exceeding 5 mm in thickness, lined with textile fabric on one side	3
4008.11.20	- - - Other, floor tiles and wall tiles	3
4008.11.90	- - - Other	3
4008.19.00	- - Other	3
	- Of non-cellular rubber:	
4008.21	- - Plates, sheets and strip:	
4008.21.10	- - - Exceeding 5 mm in thickness, lined with textile fabric on one side	3
4008.21.20	- - - Other, floor tiles and wall tiles	3
4008.21.90	- - - Other	3
4008.29.00	- - Other	3
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	
	- Not reinforced or otherwise combined with other materials:	
4009.11.00	- - Without fittings	3
4009.12	- - With fittings:	
4009.12.10	- - - Mining slurry suction and discharge hoses	3
4009.12.90	- - - Other	3
	- Reinforced or otherwise combined only with textile materials:	
4009.21	- - Without fittings:	
4009.21.10	- - - Mining slurry suction and discharge hoses	3
4009.21.90	- - - Other	3
4009.22	- - With fittings:	
4009.22.10	- - - Mining slurry suction and discharge hoses	3
4009.22.90	- - - Other	3
	- Reinforced or otherwise combined only with textile materials:	
4009.31	- - Without fittings:	
4009.31.10	- - - Mining slurry suction and discharge hoses	3
	- - - Other:	
4009.31.91	- - - - Fuel hoses, heater hoses and water hoses, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	3
4009.31.99	- - - - Other	3

4009.32	- - With fittings:	
4009.32.10	- - - Mining slurry suction and discharge hoses	3
4009.32.90	- - - Other	3
	- Reinforced or otherwise combined with other materials:	
4009.41.00	- - Without fittings	3
4009.42	- - With fittings	
4009.42.10	- - - Mining slurry suction and discharge hoses	3
4009.42.90	- - - Other	3
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.	
	- Conveyor belts or belting:	
4010.11.00	- - Reinforced only with metal	5
4010.12.00	- - Reinforced only with textile materials	5
4010.19.00	- - Other	5
	- Transmission belts or belting:	
4010.31.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	15
4010.32.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	15
4010.33.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	15
4010.34.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	15
4010.35.00	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5
4010.36.00	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5
4010.39.00	- - Other	5
40.11	New pneumatic tyres, of rubber.	
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	25
4011.20	- Of a kind used on buses or lorries:	
4011.20.10	- - Of a width not exceeding 450 mm	25
4011.20.90	- - Other	10

4011.30.00	- Of a kind used on aircraft	0
4011.40.00	- Of a kind used on motorcycles	35
4011.50.00	- Of a kind used on bicycles	35
	- Other, having a “herring-bone” or similar tread:	
4011.61	- - Of a kind used on agricultural or forestry vehicles and machines:	
4011.61.10	- - - Of a kind used on agricultural or forestry tractors of heading 87.01 or agricultural or forestry machinery of heading 84.29 or 84.30	15
4011.61.90	- - - Other	20
4011.62	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:	
4011.62.10	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines	15
4011.62.90	- - - Other	20
4011.63	- -	
4011.63.10	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines	15
4011.63.90	- - - Other	20
4011.69.00	- - Other	10
	- Other:	
4011.92	- - Of a kind used on agricultural or forestry vehicles and machines:	
4011.92.10	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30 or wheel-barrows	15
4011.92.90	- - - Other	20
4011.93	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:	
4011.93.10	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines	15
4011.93.90	- - - Other	20
4011.94	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:	
4011.94.10	- - - Of a kind used on machinery of heading 84.29 or 84.30	15
4011.94.20	- - - Of a kind used on tractors, forklifts or other industrial handling vehicles and machines	20
4011.94.90	- - - Other	20
4011.99	- - Other:	
4011.99.10	- - - Of a kind used on vehicles of Chapter 87	20

4011.99.20	- - - Of a kind used on machinery of heading 84.29 or 84.30	15
4011.99.30	- - - Other, of a width exceeding 450 mm	10
4011.99.90	- - - Other	10
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	
	- Retreaded tyres:	
4012.11.00	- - Of a kind used on motor cars (including station wagons and racing cars)	30
4012.12	- - Of a kind used on buses or lorries:	
4012.12.10	- - - Of a width not exceeding 450 mm	30
4012.12.90	- - - Other	10
4012.13.00	- - Of a kind used on aircraft	0
4012.19	- - Other:	
4012.19.10	- - - Of a kind used on motorcycles	35
4012.19.20	- - - Of a kind used on bicycles	35
4012.19.30	- - - Of a kind used on machinery of heading 84.29 or 84.30	20
4012.19.40	- - - Of a kind used on other vehicles of Chapter 87	20
4012.19.90	- - - Other	20
4012.20	- Used pneumatic tyres:	
4012.20.10	- - Of a kind used on motor cars (including station wagons and racing cars)	25
	- - Of a kind used on buses or lorries:	
4012.20.21	- - - Of a width not exceeding 450 mm	25
4012.20.29	- - - Other	20
4012.20.30	- - Of a kind used on aircraft	0
4012.20.40	- - Of a kind used on motorcycles	25
4012.20.50	- - Of a kind used on bicycles	25
4012.20.60	- - Of a kind used on machinery of heading 84.29 or 84.30	20
4012.20.70	- - Of a kind used on other vehicles of Chapter 87	20
	- - Other:	
4012.20.91	- - - Buffed tyres	20
4012.20.99	- - - Other	20
4012.90	- Other:	
	- - Solid tyres:	
4012.90.14	- - - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	5

4012.90.15	- - - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm, for use on vehicles of heading 87.09	5
4012.90.16	- - - Other solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm	5
4012.90.19	- - - Other	30
	- - Cushion tyres:	
4012.90.21	- - - Of a width not exceeding 450 mm	30
4012.90.22	- - - Of a width exceeding 450 mm	5
4012.90.70	- - Replaceable tyre treads of a width not exceeding 450 mm	30
4012.90.80	- - Tyre flaps	30
4012.90.90	- - Other	5
40.13	Inner tubes, of rubber.	
4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:	
	- - Of a kind used on motor cars (including station wagons and racing cars):	
4013.10.11	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	30
4013.10.19	- - - Suitable for fitting to tyres of a width exceeding 450 mm	10
	- - Of a kind used on buses or lorries:	
4013.10.21	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	30
4013.10.29	- - - Suitable for fitting to tyres of a width exceeding 450 mm	10
4013.20.00	- Of a kind used on bicycles	35
4013.90	- Other:	
	- - Of a kind used on machinery of heading 84.29 or 84.30:	
4013.90.11	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	20
4013.90.19	- - - Suitable for fitting to tyres of a width exceeding 450 mm	5
4013.90.20	- - Of a kind used on motorcycles	35
	- - Of a kind used on other vehicles of Chapter 87:	
4013.90.31	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	30
4013.90.39	- - - Suitable for fitting to tyres of a width exceeding 450 mm	10
4013.90.40	- - Of a kind used on aircraft	0
	- - Other:	
4013.90.91	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	30
4013.90.99	- - - Suitable for fitting to tyres of a width exceeding 450 mm	10
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without	

	fittings of hard rubber.	
4014.10.00	- Sheath contraceptives	5
4014.90	- Other:	
4014.90.10	- - Teats for feeding bottles and similar articles	3
4014.90.40	- - Stoppers for pharmaceutical use	3
4014.90.90	- - Other	3
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.	
	- Gloves, mittens and mitts:	
4015.11.00	- - Surgical	20
4015.19.00	- - Other	20
4015.90	- Other:	
4015.90.10	- - Lead aprons	5
4015.90.20	- - Divers' suits (wet suits)	15
4015.90.90	- - Other	20
40.16	Other articles of vulcanised rubber other than hard rubber.	
4016.10	- Of cellular rubber:	
4016.10.10	- - Padding for articles of apparel or clothing accessories	20
4016.10.20	- - Floor tiles and wall tiles	20
4016.10.90	- - Other	20
	- Other:	
4016.91	- - Floor coverings and mats:	
4016.91.10	- - - Mats	30
4016.91.20	- - - Tiles	30
4016.91.90	- - - Other	30
4016.92	- - Erasers:	
4016.92.10	- - - Eraser tips	20
4016.92.90	- - - Other	20
4016.93	- - Gaskets, washers and other seals:	
4016.93.10	- - - Of a kind used to insulate the terminal leads of electrolytic capacitors	3
4016.93.20	- - - Gaskets and o-rings, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	3
4016.93.90	- - - Other	3
4016.94.00	- - Boat or dock fenders, whether or not inflatable	5

4016.95.00	- - Other inflatable articles	5
4016.99	- - Other:	
	- - - Parts and accessories of a kind used for vehicles of Chapter 87:	
4016.99.13	- - - - Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04	10
4016.99.14	- - - - Other, for vehicles of heading 87.02, 87.03, 87.04, 87.05 or 87.11	10
4016.99.15	- - - - For vehicles of heading 87.09, 87.13, 87.15 or 87.16	10
4016.99.16	- - - - Bicycle mudguards	25
4016.99.17	- - - - Bicycle parts	25
4016.99.18	- - - - Other bicycle accessories	25
4016.99.19	- - - - Other	5
4016.99.20	- - - Parts and accessories of rotachutes of heading 88.04	5
4016.99.30	- - - Rubber bands	5
4016.99.40	- - - Wall tiles	5
	- - - Other articles of a kind used in machinery or mechanical or electrical appliances, or for other technical uses:	
4016.99.51	- - - - Rubber rollers	3
4016.99.52	- - - - Tyre mould bladders	3
4016.99.53	- - - - Electrical insulator hoods	3
4016.99.54	- - - - Rubber grommets and rubber covers for automotive wiring harnesses	5
4016.99.59	- - - - Other	3
4016.99.60	- - - Rail pads	5
4016.99.70	- - - Structural bearings including bridge bearings	5
	- - - Other:	
4016.99.91	- - - - Table coverings	20
4016.99.99	- - - - Other	5
40.17	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	
4017.00.10	- Floor tiles and wall tiles	10
4017.00.20	- Other articles of hard rubber	10
4017.00.90	- Other	10

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

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

1. This Chapter does not cover:

(a) Parings or similar waste, of raw hides or skins (heading 05.11);

(b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or

(c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.

2. (A) Headings from 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).

(B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.

3. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.15.

PLU code	Description of goods	Tariff rate (%)
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.	
4101.20	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved:	
4101.20.10	- - Pre-tanned	0
4101.20.90	- - Other	0
4101.50	- Whole hides and skins, of a weight exceeding 16 kg:	
4101.50.10	- - Pre-tanned	0
4101.50.90	- - Other	0
4101.90	- Other, including butts, bends and bellies:	
4101.90.10	- - Pre-tanned	5
4101.90.90	- - Other	0
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-	

	dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.	
4102.10.00	- With wool on	0
	- Without wool on:	
4102.21.00	- - Pickled	0
4102.29	- - Other:	
4102.29.10	- - - Pre-tanned	0
4102.29.90	- - - Other	0
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.	
4103.20	- Of reptiles:	
4103.20.10	- - Pre-tanned	0
4103.20.90	- - Other	0
4103.30.00	- Of swine	5
4103.90.00	- Other	0
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	
	- In the wet state (including wet-blue):	
4104.11.00	- - Full grains, unsplit; grain splits	3
4104.19.00	- - Other	3
	- In the dry state (crust):	
4104.41.00	- - Full grains, unsplit; grain splits	5
4104.49.00	- - Other	5
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	
4105.10.00	- In the wet state (including wet-blue)	0
4105.30.00	- In the dry state (crust)	5
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	
	- Of goats or kids:	
4106.21.00	- - In the wet state (including wet-blue)	0

4106.22.00	- - In the dry state (crust)	5
	- Of swine:	
4106.31.00	- - In the wet state (including wet-blue)	0
4106.32.00	- - In the dry state (crust)	0
4106.40	- Of reptiles:	
4106.40.10	- - In the wet state (including wet-blue)	0
4106.40.20	- - In the dry state (crust)	0
	- Other:	
4106.91.00	- - In the wet state (including wet-blue)	0
4106.92.00	- - In the dry state (crust)	5
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.	
	- Whole hides and skins:	
4107.11.00	- - Full grains, unsplit	10
4107.12.00	- - Grain splits	10
4107.19.00	- - Other	10
	- Other, including sides:	
4107.91.00	- - Full grains, unsplit	10
4107.92.00	- - Grain splits	5
4107.99.00	- - Other	10
4112.00.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	10
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	
4113.10.00	- Of goats or kids	10
4113.20.00	- Of swine	5
4113.30.00	- Of reptiles:	10
4113.90.00	- Other	10
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	
4114.10.00	- Chamois (including combination chamois) leather	5

4114.20.00	- Patent leather and patent laminated leather; metallised leather	5
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	
4115.10.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5
4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	5

Chapter 42

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

Notes.

1. For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.
2. This Chapter does not cover:
 - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
 - (c) Made up articles of netting (heading 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 66.02;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
3. (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover:
 - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
 - (b) Articles of plaiting materials (heading 46.02).
- (B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more

than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

4. For the purposes of heading 42.03, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

PLU code	Description of goods	Tariff rate (%)
4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	20
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	
	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:	
4202.11.00	- - With outer surface of leather or of composition leather	25
4202.12	- - With outer surface of plastics or of textile materials:	
	- - - School satchels:	
4202.12.11	- - - - With outer surface of vulcanised fibre	25
4202.12.19	- - - - Other	25
	- - - Other:	
4202.12.91	- - - - With outer surface of vulcanised fibre	25
4202.12.99	- - - - Other	25
4202.19	- - Other:	
4202.19.20	- - - With outer surface of paperboard	25
4202.19.90	- - - Other	25
	- Handbags, whether or not with shoulder strap, including those without handle:	
4202.21.00	- - With outer surface of leather or of composition leather	25
4202.22.00	- - With outer surface of plastic sheeting or of textile materials	25

4202.29.00	- - Other	25
	- Articles of a kind normally carried in the pocket or in the handbag:	
4202.31.00	- - With outer surface of leather or of composition leather	25
4202.32.00	- - With outer surface of plastic sheeting or of textile materials	25
4202.39	- - Other:	
4202.39.10	- - - Of copper	25
4202.39.20	- - - Of nickel	25
4202.39.30	- - - Of wood or of zinc or of worked carving material of animal or vegetable or mineral origin	25
4202.39.90	- - - Other	25
	- Other:	
4202.91	- - With outer surface of leather or of composition leather:	
	- - - Sports bags:	
4202.91.11	- - - - Bowling bags	25
4202.91.19	- - - - Other	25
4202.91.90	- - - Other	25
4202.92	- - With outer surface of plastics or of textile materials:	
4202.92.10	- - - Toiletry bags, of plastic sheeting	25
4202.92.20	- - - Bowling bags	25
4202.92.90	- - - Other	25
4202.99	- - Other:	
4202.99.10	- - - With outer surface of vulcanised fibre or paperboard	25
4202.99.20	- - - Of copper	25
4202.99.30	- - - Of nickel	25
4202.99.40	- - - Of zinc or of worked carving material of animal or vegetable or mineral origin	25
4202.99.90	- - - Other	25
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.	
4203.10.00	- Articles of apparel	25
	- Gloves, mittens and mitts:	
4203.21.00	- - Specially designed for use in sports	20
4203.29	- - Other:	
4203.29.10	- - - Protective work gloves	25
4203.29.90	- - - Other	25

4203.30.00	- Belts and bandoliers	25
4203.40.00	- Other clothing accessories	25
42.05	Other articles of leather or of composition leather.	
4205.00.10	- Boot laces; mats	20
4205.00.20	- Industrial safety belts and harnesses	20
4205.00.30	- Leather strings or chords of a kind used for jewelry or articles of personal adornment	20
4205.00.40	- Other articles of a kind used in machinery or mechanical appliances or for other technical uses	5
4205.00.90	- Other	20
42.06	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	
4206.00.10	- Tobacco pouches	0
4206.00.90	- Other	0

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

1. Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.

2. This Chapter does not cover:

- (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
- (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
- (c) Gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 42.03);
- (d) Articles of Chapter 64;
- (e) Headgear or parts thereof of Chapter 65; or
- (f) Articles of Chapter 95 (for example, toys, games, sports requisites).

3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.

5. Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

PLU code	Description of goods	Tariff rate
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		(%)
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.	
4301.10.00	- Of mink, whole, with or without head, tail or paws	0
4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	0
4301.60.00	- Of fox, whole, with or without head, tail or paws	0
4301.80.00	- Other furskins, whole, with or without head, tail or paws	0
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	0
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.	
	- Whole skins, with or without head, tail or paws, not assembled:	
4302.11.00	- - Of mink	0
4302.19.00	- - Other	0
4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	0
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	0
43.03	Articles of apparel, clothing accessories and other articles of furskin.	
4303.10.00	- Articles of apparel and clothing accessories	25
4303.90	- Other:	
4303.90.20	- - Articles for industrial uses	25
4303.90.90	- - Other	15
43.04	Artificial fur and articles thereof.	
4304.00.10	- Artificial fur	25
4304.00.20	- Articles for industrial uses	25
	- Other:	
4304.00.91	- - Sports bags	25
4304.00.99	- - Other	25

SECTION IX
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK;

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

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1. This Chapter does not cover:

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

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

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

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

5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading notes:

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

2. For the purposes of subheadings 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, the expression "tropical wood" means one of the following types of wood:

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

PLU code	Description of goods	Tariff rate (%)
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	
4401.10.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	3
	- Wood in chips or particles:	
4401.21.00	- - Coniferous	3
4401.22.00	- - Non-coniferous	3
	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:	
4401.31.00	- - Wood pellets	3
4401.39.00	- - Other	3
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	
4402.10.00	- Of bamboo	5
4402.90	- Other:	

4402.90.10	- - Of coconut shell	5
4402.90.90	- - Other	5
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	
4403.10	- Treated with paint, stains, creosote or other preservatives:	
4403.10.10	- - Baulks, sawlogs and veneer logs	0
4403.10.90	- - Other	0
4403.20	- Other, coniferous:	
4403.20.10	- - Baulks, sawlogs and veneer logs	0
4403.20.90	- - Other	0
	- Other, of tropical wood specified in Subheading Note 2 to this Chapter:	
4403.41	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:	
4403.41.10	- - - Baulks, sawlogs and veneer logs	0
4403.41.90	- - - Other	0
4403.49	- - Other:	
4403.49.10	- - - Baulks, sawlogs and veneer logs	0
4403.49.90	- - - Other	0
	- Other:	
4403.91	- - Of oak (Quercus spp.):	
4403.91.10	- - - Baulks, sawlogs and veneer logs	0
4403.91.90	- - - Other	0
4403.92	- - Of beech (Fagus spp.):	
4403.92.10	- - - Baulks, sawlogs and veneer logs	0
4403.92.90	- - - Other	0
4403.99	- - Other:	
4403.99.10	- - - Baulks, sawlogs and veneer logs	0
4403.99.90	- - - Other	0
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	
4404.10.00	- Coniferous	3
4404.20	- Non-coniferous:	
4404.20.10	- - Chipwood	3

4404.20.90	- - Other	3
44.05	Wood wool; wood flour.	
4405.00.10	- Wood wool	0
4405.00.20	- Wood flour	3
44.06	Railway or tramway sleepers (cross-ties) of wood.	
4406.10.00	- Not impregnated	0
4406.90.00	- Other	0
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	
4407.10.00	- Coniferous	0
	- Of tropical wood specified in Subheading Note 2 to this Chapter::	
4407.21	- - Mahogany (Swietenia spp.):	
4407.21.10	- - - Planed, sanded or end-jointed:	0
4407.21.90	- - - Other	0
4407.22	- - Virola, Imbuia and Balsa:	
4407.22.10	- - - Planed, sanded or end-jointed:	0
4407.22.90	- - - Other	0
4407.25	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:	
	- - - Dark Red Meranti or Light Red Meranti:	
4407.25.11	- - - - Planed, sanded or end-jointed	0
4407.25.19	- - - - Other	0
	- - - Meranti Bakau:	
4407.25.21	- - - - Planed, sanded or end-jointed	0
4407.25.29	- - - - Other	0
4407.26	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:	
4407.26.10	- - - Planed, sanded or end-jointed	0
4407.26.90	- - - Other	0
4407.27	- - Sapelli:	
4407.27.10	- - - Planed, sanded or end-jointed	0
4407.27.90	- - - Other	0
4407.28	- - Iroko:	

4407.28.10	- - - Planed, sanded or end-jointed	0
4407.28.90	- - - Other	0
4407.29	- - Other:	
	- - - Jelutong (<i>Dyera</i> spp.):	
4407.29.11	- - - - Planed, sanded or end-jointed	0
4407.29.19	- - - - Other	0
	- - - Kapur (<i>Dryobalanops</i> spp.):	
4407.29.21	- - - - Planed, sanded or end-jointed	0
4407.29.29	- - - - Other	0
	- - - Kempas (<i>Koompassia</i> spp.):	
4407.29.31	- - - - Planed, sanded or end-jointed	0
4407.29.39	- - - - Other	0
	- - - Keruing (<i>Dipterocarpus</i> spp.):	
4407.29.41	- - - - Planed, sanded or end-jointed	0
4407.29.49	- - - - Other	0
	- - - Ramin (<i>Gonystylus</i> spp.):	
4407.29.51	- - - - Planed, sanded or end-jointed	0
4407.29.59	- - - - Other	0
	- - - Teak (<i>Tectona</i> spp.):	
4407.29.61	- - - - Planed, sanded or end-jointed	0
4407.29.69	- - - - Other	0
	- - - Balau (<i>Shorea</i> spp.):	
4407.29.71	- - - - Planed, sanded or end-jointed	0
4407.29.79	- - - - Other	0
	- - - Mengkulang (<i>Heritiera</i> spp.):	
4407.29.81	- - - - Planed, sanded or end-jointed	0
4407.29.89	- - - - Other	0
	- - - Other:	
4407.29.91	- - - - Jongkong (<i>Dactylocladus</i> spp.) and Merbau (<i>Intsia</i> spp.), other:	0
4407.29.92	- - - - Jongkong (<i>Dactylocladus</i> spp.) and Merbau (<i>Intsia</i> spp.), other:	0
4407.29.93	- - - - Other, planed, sanded or end-jointed	0
4407.29.99	- - - - Other	0
	- Other:	
4407.91	- - Of oak (<i>Quercus</i> spp.):	
4407.91.10	- - - Planed, sanded or end-jointed	0

4407.91.90	- - - Other	0
4407.92	- - Of beech (<i>Fagus</i> spp.):	
4407.92.10	- - - Planed, sanded or end-jointed	0
4407.92.90	- - - Other	0
4407.93	- - Of maple (<i>Acer</i> spp.):	
4407.93.10	- - - Planed, sanded or end-jointed	0
4407.93.90	- - - Other	0
4407.94	- - Of cherry (<i>Prunus</i> spp.):	
4407.94.10	- - - Planed, sanded or end-jointed	0
4407.94.90	- - - Other	0
4407.95	- - Of ash (<i>Fraxinus</i> spp.):	
4407.95.10	- - - Planed, sanded or end-jointed	0
4407.95.90	- - - Other	0
4407.99	- - Other:	
4407.99.10	- - - Planed, sanded or end-jointed	0
4407.99.90	- - - Other	0
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	
4408.10	- Coniferous:	
4408.10.10	- - Cedar wood slats of a kind used for pencil manufacture; radiata pinewood of a kind used for blockboard manufacture	0
4408.10.30	- - Face veneer sheets	0
4408.10.90	- - Other	0
	- Of tropical wood specified in Subheading Note 2 to this Chapter:	
4408.31.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:	0
4408.39	- - Other:	
4408.39.10	- Jelutong wood slats of a kind used for pencil manufacture	0
4408.39.90	- - - Other	0
4408.90.00	- Other	0
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or	

	not planed, sanded or end-jointed.	
4409.10.00	- Coniferous	3
	- Non-coniferous:	
4409.21.00	- - Of bamboo	3
4409.29.00	- - Other	3
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	
	- Of wood:	
4410.11.00	- - Particle board	5
4410.12.00	- - Oriented strand board (OSB)	5
4410.19.00	- - Other	5
4410.90.00	- Other	5
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	
	- Medium density fibreboard (MDF):	
4411.12.00	- - Of a thickness not exceeding 5 mm	8
4411.13.00	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	8
4411.14.00	- - Of a thickness exceeding 9 mm	8
	- Other:	
4411.92.00	- - Of a density exceeding 0.8 g/cm ³	8
4411.93.00	- - Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	8
4411.94.00	- - Of a density not exceeding 0.5 g/cm ³	8
44.12	Plywood, veneered panels and similar laminated wood.	
4412.10.00	- Of bamboo	5
	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:	
4412.31.00	- - With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter:	5
4412.32.00	- - Other, with at least one outer ply of non-coniferous wood	5
4412.39.00	- - Other	5
	- Other:	
4412.94.00	- - Blockboard, laminboard and battenboard	5
4412.99.00	- - Other	5

4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	3
4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	25
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	
4415.10.00	- Cases, boxes, crates, drums and similar packings; cable-drums	20
4415.20.00	- Pallets, box pallets and other load boards; pallet collars	20
44.16	Casks, barrels, vats, tubs and other cooperers' products and parts thereof, of wood, including staves.	
4416.00.10	- Staves	20
4416.00.90	- Other	20
44.17	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	
4417.00.10	- Boot or shoe lasts	20
4417.00.90	- Other	20
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	
4418.10.00	- Windows, French-windows and their frames	5
4418.20.00	- Doors and their frames and thresholds	5
4418.40.00	- Shuttering for concrete constructional work	5
4418.50.00	- Shingles and shakes	5
4418.60.00	- Posts and beams	3
	- Assembled flooring panels	
4418.71.00	- - For mosaic floors	3
4418.72.00	- - Other, multilayer	5
4418.79.00	- - Other	5
4418.90	- Other:	
4418.90.10	- - Cellular wood panels	3
4418.90.90	- - Other	3

4419.00.00	Tableware and kitchenware, of wood.	25
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	
4420.10.00	- Statuettes and other ornaments, of wood	20
4420.90	- Other:	
4420.90.10	- - Wooden articles of furniture not falling in Chapter 94	20
4420.90.90	- - Other	20
44.21	Other articles of wood.	
4421.10.00	- Clothes hangers	25
4421.90	- Other:	
4421.90.10	- - Spools, cops and bobbins, sewing thread reels and the like	20
4421.90.20	- - Match splints	25
4421.90.30	- - Wooden pegs or pins for footwear	25
4421.90.40	- - Candy-sticks, ice-cream sticks and ice-cream spoons	25
4421.90.70	- - Fans and handscreens, frames and handles therefor, and parts thereof	25
4421.90.80	- - Toothpicks	25
	- - Other:	
4421.90.93	- - - Prayer beads	25
4421.90.94	- - - Other beads	25
4421.90.99	- - - Other	25

Chapter 45

Cork and articles of cork

Notes.

1. This Chapter does not cover:

- (a) Footwear or parts of footwear of Chapter 64;
- (b) Headgear or parts of headgear of Chapter 65; or
- (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

PLU code	Description of goods	Tariff rate (%)
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.	
4501.10.00	- Natural cork, raw or simply prepared	0

4501.90.00	- Other	0
4502.00.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	5
45.03	Articles of natural cork.	
4503.10.00	- Corks and stoppers	20
4503.90.00	- Other	20
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	
4504.10.00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	10
4504.90.00	- Other	20

Chapter 46

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

Notes.

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

2. This Chapter does not cover:

- (a) Wall coverings of heading 48.14;
- (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
- (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
- (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
- (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

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

PLU code	Description of goods	Tariff rate (%)
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in	

	parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	
	- Mats, matting and screens of vegetable materials:	
4601.21.00	- - Of bamboo	20
4601.22.00	- - Of rattan	20
4601.29.00	- - Other	20
	- Other:	
4601.92	- - Of bamboo:	
4601.92.10	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	20
4601.92.90	- - - Other	20
4601.93	- - Of rattan:	
4601.93.10	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	20
4601.93.90	- - - Other	20
4601.94	- - Of other vegetable materials:	
4601.94.10	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	20
4601.94.90	- - - Other	20
4601.99	- - Other:	
4601.99.10	- - - Mats and matting	20
4601.99.20	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	20
4601.99.90	- - - Other	20
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.	
	- Of vegetable materials:	
4602.11.00	- - Of bamboo	20
4602.12.00	- - Of rattan	20
4602.19.00	- - Other	20
4602.90.00	- Other	20

SECTION X

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

Chapter 47

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

Notes.

1. For the purposes of heading 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92 % or more for soda or sulphate wood pulp or of 88 % or more for sulphite wood pulp after one hour in a caustic soda solution containing 18 % sodium hydroxide (NaOH) at 20 °C, and for sulphite wood pulp an ash content that does not exceed 0.15 % by weight.

PLU code	Description of goods	Tariff rate (%)
4701.00.00	Mechanical wood pulp.	1
4702.00.00	Chemical wood pulp, dissolving grades.	1
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.	
	- Unbleached:	
4703.11.00	- - Coniferous	0
4703.19.00	- - Non-coniferous	0
	- Semi-bleached or bleached:	
4703.21.00	- - Coniferous	0
4703.29.00	- - Non-coniferous	0
47.04	Chemical wood pulp, sulphite, other than dissolving grades.	
	- Unbleached:	
4704.11.00	- - Coniferous	0
4704.19.00	- - Non-coniferous	0
	- Semi-bleached or bleached:	
4704.21.00	- - Coniferous	0
4704.29.00	- - Non-coniferous	0
4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	0
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.	
4706.10.00	- Cotton linters pulp	0
4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0
4706.30.00	- Other, of bamboo	0

	- Other:	
4706.91.00	- - Mechanical	0
4706.92.00	- - Chemical	0
4706.93.00	- - Obtained by a combination of mechanical and chemical processes	0
47.07	Recovered (waste and scrap) paper or paperboard.	
4707.10.00	- Unbleached Kraft paper or paperboard or corrugated paper or paperboard	0
4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0
4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0
4707.90.00	- Other, including unsorted waste and scrap	0

Chapter 48

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

Notes.

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m²).
2. This Chapter does not cover:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (ij) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - (o) Articles of heading 92.09;
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).

3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².

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

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

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

1. weighing not more than 80 g/m², or

2. coloured throughout the mass; or

(b) containing more than 8 % ash, and

1. weighing not more than 80 g/m², or

2. coloured throughout the mass; or

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

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

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

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

coloured throughout the mass; or

(b) having a brightness of 60 % or more, and

1. a caliper of 225 micrometres (microns) or less, or

2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3 %; or

(c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content of more than 8 %.

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

6. In this Chapter “Kraft paper and paperboard” means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

8. Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

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

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

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

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

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

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

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

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

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

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

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

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

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

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

Subheading notes:

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

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

400	961
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2. For the purposes of subheadings 4804.21 and 4804.29, "sack Kraft paper" means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:

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

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

Weight g/m ²	Minimum tear strength mN		Minimum tensile strength kN/m	
	Length	Length + Width	Width	Length + Width
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50 % relative humidity, at 23 °C.

4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50 % relative humidity, at 23 °C.

5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m²/g.

6. For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa·m²/g.

7. For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

PLU code	Description of goods	Tariff rate (%)
48.01	Newsprint, in rolls or sheets.	
4801.00.10	- Weighing not more than 55g/m ²	20
4801.00.90	- Other	20

48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.	
4802.10.00	- Hand-made paper and paperboard	20
4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:	
4802.20.10	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5
4802.20.90	- - Other	5
4802.40	- Wallpaper base:	
4802.40.10	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5
4802.40.90	- - Other	5
	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
4802.54	- - Weighing less than 40 g/m ² :	
	- - - Carbonizing base paper, weighing less than 20 g/m ² :	
4802.54.11	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5
4802.54.19	- - - - Other	5
	- - - Other carbonizing base paper:	
4802.54.21	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5
4802.54.29	- - - - Other	5
4802.54.30	- - - Base paper of a kind used to manufacture aluminium coated paper	5
4802.54.90	- - - Other	20
4802.55	- - Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls:	
4802.55.20	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granulized felt finish, a fibre finish, a vellum antique finish or a blend of specks	20
	- - - Carbonizing base paper:	
4802.55.31	- - - - Of a width not exceeding 150mm	5

4802.55.39	- - - - Other	5
4802.55.40	- - - Base paper of a kind used to manufacture aluminium coated paper	5
4802.55.50	- - - Base paper of a kind used to manufacture release paper	5
4802.55.90	- - - Other	20
4802.56	- - Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	
4802.56.20	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granulized felt finish, a fibre finish, a vellum antique finish or a blend of specks	25
	- - - Carbonizing base paper:	
4802.56.31	- - - - With no side exceeding 36 cm in the unfolded state	5
4802.56.39	- - - - Other	5
4802.56.90	- - - Other	20
4802.57	- - Other, weighing 40 g/m ² or more but not more than 150 g/m ² :	
	- - - Carbonizing base paper:	
4802.57.11	- - - - With no side exceeding 36 cm in the unfolded state	5
4802.57.19	- - - - Other	5
4802.57.90	- - - Other	20
4802.58	- - Weighing more than 150 g/m ² :	
	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granulized felt finish, a fibre finish, a vellum antique finish or a blend of specks:	
4802.58.21	- - - - In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	20
4802.58.29	- - - - Other	20
4802.58.90	- - - Other	20
	- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:	
4802.61	- - In rolls:	
4802.61.30	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	20
4802.61.40	- - - Base paper of a kind used to manufacture aluminium coated paper	5
4802.61.90	- - - Other	20
4802.62	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	

4802.62.10	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks, in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	20
4802.62.20	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	20
4802.62.90	- - - Other	20
4802.69.00	- - Other	20
48.03	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	
4803.00.30	- Of cellulose wadding or of webs of cellulose fibres	20
4803.00.90	- Other	20
48.04	Uncoated Kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	
	- Kraftliner:	
4804.11.00	- - Unbleached	15
4804.19.00	- - Other	18
	- Sack Kraft paper:	
4804.21	- - Unbleached:	
4804.21.10	- - - Of a kind used for making cement bags	3
4804.21.90	- - - Other	17
4804.29.00	- - Other	20
	- Other Kraft paper and paperboard weighing 150 g/m ² or less:	
4804.31	- - Unbleached:	
4804.31.10	- - - Electrical grade insulating Kraft paper	5
4804.31.30	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	10
4804.31.40	- - - Sandpaper base paper	5
4804.31.50	- - - Of a kind used for making cement bags	3
4804.31.90	- - - Other	20
4804.39	- - Other:	
4804.39.10	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	10

4804.39.20	- - - Food paper	17
4804.39.90	- - - Other	20
	- Other Kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :	
4804.41	- - Unbleached:	
4804.41.10	- - - Electrical grade insulating Kraft paper	5
4804.41.90	- - - Other	20
4804.42.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	20
4804.49	- - Other:	
4804.49.10	- - - Foodboard	20
4804.49.90	- - - Other	20
	- Other Kraft paper and paperboard weighing 225 g/m ² or more:	
4804.51	- - Unbleached:	
4804.51.10	- - - Electrical grade insulating Kraft paper	5
4804.51.20	- - - Pressboard weighing 600 g/m ² or more	5
4804.51.30	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	10
4804.51.90	- - - Other	20
4804.52.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	17
4804.59.00	- - Other	20
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	
	- Fluting paper:	
4805.11.00	- - Semi-chemical fluting paper	10
4805.12	- - Straw fluting paper:	
4805.12.10	- - - Weighing more than 150 g/m ² but less than 225 g/m ²	10
4805.12.90	- - - Other	10
4805.19	- - Other:	
4805.19.10	- - - Weighing more than 150 g/m ² but less than 225 g/m ²	10
4805.19.90	- - - Other	10
	- Testliner (recycled liner board):	
4805.24.00	- - Weighing 150 g/m ² or less	10

4805.25	- - Weighing more than 150 g/m ² :	
4805.25.10	- - - Weighing less than 225 g/m ²	10
4805.25.90	- - - Other	10
4805.30	- Sulphite wrapping paper:	
4805.30.10	- - Match box wrapping paper, coloured	10
4805.30.90	- - Other	10
4805.40.00	- Filter paper and paperboard	5
4805.50.00	- Felt paper and paperboard	10
	- Other:	
4805.91	- - Weighing 150 g/m ² or less:	
4805.91.10	- - - Paper of a kind used as interleaf material for the packing of flat glass products, with a resin content by weight of not more than 0.6%	5
4805.91.20	- - - Joss paper	20
4805.91.90	- - - Other	5
4805.92	- - Weighing more than 150 g/m ² but less than 225g/m ² :	
4805.92.10	- - - Multi-ply paper and paperboard	10
4805.92.90	- - - Other	10
4805.93	- - Weighing 225 g/m ² or more:	
4805.93.10	- - - Multi-ply paper and paperboard	10
4805.93.20	- - - Blotting paper	10
4805.93.90	- - - Other	10
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	
4806.10.00	- Vegetable parchment	3
4806.20.00	- Greaseproof papers	10
4806.30.00	- Tracing papers	3
4806.40.00	- Glassine and other glazed transparent or translucent papers	5
4807.00.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	20
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated,	

	in rolls or sheets, other than paper of the kind described in heading 48.03.	
4808.10.00	- Corrugated paper and paperboard, whether or not perforated	10
4808.40.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	10
4808.90	- Other:	
4808.90.20	- - Creped or crinkled paper	10
4808.90.30	- - Embossed paper	10
4808.90.90	- - Other	10
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.	
4809.20.00	- Self-copy paper	10
4809.90	- Other:	
4809.90.10	- - Carbon paper and similar copying papers	20
4809.90.90	- - Other	20
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.	
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
4810.13	- - In rolls:	
	- - - Printed, of a kind used for self-recording apparatus, of a width of 150 mm or less:	
4810.13.11	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	5
4810.13.19	- - - - Other	5
	- - - Other:	
4810.13.91	- - - - Of a width of 150 mm or less	5
4810.13.99	- - - - Other	5
4810.14	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	
	- - - Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm:	

4810.14.11	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	5
4810.14.19	- - - - Other	5
	- - - Other:	
4810.14.91	- - - - Of which no side exceeds 360 mm	5
4810.14.99	- - - - Other	5
4810.19	- - Other:	
	- - - Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm in the unfolded state:	
4810.19.11	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	5
4810.19.19	- - - - Other	5
	- - - Other:	
4810.19.91	- - - - Of which no side exceeds 360 mm	5
4810.19.99	- - - - Other	5
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:	
4810.22	- - light-weight coated papers:	
	- - - Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state:	
4810.22.11	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	5
4810.22.19	- - - - Other	5
	- - - Other:	
4810.22.91	- - - - In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	5
4810.22.99	- - - - Other	5
4810.29	- - Other:	
	- - - Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state:	
4810.29.11	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	5
4810.29.19	- - - - Other	5
	- - - Other:	
4810.29.91	- - - - In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	5
4810.29.99	- - - - Other	5

	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:	
4810.31	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less:	
	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state:	
4810.31.31	- - - - Base paper of a kind used to manufacture aluminium coated paper	10
4810.31.39	- - - - Other	10
	- - - Other:	
4810.31.91	- - - - Base paper of a kind used to manufacture aluminium coated paper	10
4810.31.99	- - - - Other	10
4810.32	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² :	
4810.32.30	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	5
4810.32.90	- - - Other	5
4810.39	- - Other:	
4810.39.30	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	10
4810.39.90	- - - Other	10
	- Other paper and paperboard:	
4810.92	- - Multi-ply:	
4810.92.40	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	10
4810.92.90	- - - Other	10
4810.99	- - Other:	
4810.99.40	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	10
4810.99.90	- - - Other	10
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.	
4811.10	- Tarred, bituminised or asphalted paper and paperboard:	

	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:	
4811.10.21	- - - Floor coverings on a base of paper or paperboard	25
4811.10.29	- - - Other	5
	- - Other:	
4811.10.91	- - - Floor coverings on a base of paper or paperboard	25
4811.10.99	- - - Other	5
	- Gummed or adhesive paper and paperboard:	
4811.41	- - Self-adhesive:	
4811.41.20	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	15
4811.41.90	- - - Other	15
4811.49	- - Other:	
4811.49.20	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	15
4811.49.90	- - - Other	15
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	
4811.51	- - Bleached, weighing more than 150 g/m ² :	
	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:	
4811.51.31	- - - - Floor coverings on a base of paper or paperboard	25
4811.51.39	- - - - Other	15
	- - - Other:	
4811.51.91	- - - -Floor coverings on a base of paper or paperboard	25
4811.51.99	- - - - Other	15
4811.59	- - Other:	
4811.59.20	- - - Paper and paperboard covered on both faces with transparent sheets of plastics and with a lining of aluminium foil, for the packaging of liquid food products	3
	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:	
4811.59.41	- - - -Floor coverings on a base of paper or paperboard	25
4811.59.49	- - - - Other	15
	- - - Other:	
4811.59.91	- - - -Floor coverings on a base of paper or paperboard	25

4811.59.99	- - - Other	15
4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:	
4811.60.20	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	15
4811.60.90	- - Other	15
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:	
	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:	
4811.90.41	- - - Floor coverings on a base of paper or paperboard	25
4811.90.49	- - - Other	5
	- - Other:	
4811.90.91	- - - Floor coverings on a base of paper or paperboard	25
4811.90.99	- - - Other	5
4812.00.00	Filter blocks, slabs and plates, of paper pulp.	0
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	
4813.10.00	- In the form of booklets or tubes	20
4813.20.00	- In rolls of a width not exceeding 5 cm	20
4813.90	- Other:	
4813.90.10	- - In rolls of a width exceeding 5 cm, coated	20
4813.90.90	- - Other	20
48.14	Wallpaper and similar wall coverings; window transparencies of paper.	
4814.20.00	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	25
4814.90.00	- Other	20
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	
4816.20	- Self-copy paper:	
4816.20.10	- - In rolls of a width exceeding 15 cm but not exceeding 36 cm	10

4816.20.90	- - Other	10
4816.90	- Other:	
4816.90.10	- - Carbon paper	20
4816.90.20	- - Other copying paper	20
4816.90.30	- - Offset plates	10
4816.90.40	- - Heat transfer paper	15
4816.90.90	- - Other	20
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	
4817.10.00	- Envelopes	25
4817.20.00	- Letter cards, plain postcards and correspondence cards	25
4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	25
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	
4818.10.00	- Toilet paper	18
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	18
4818.30	- Tablecloths and serviettes:	
4818.30.10	- - Table coverings	20
4818.30.20	- - Serviettes	20
4818.50.00	- Articles of apparel and clothing accessories	20
4818.90.00	- Other	20
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	
4819.10.00	- Cartons, boxes and cases, of corrugated paper or paperboard	15
4819.20.00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	15
4819.30.00	- Sacks and bags, having a base of a width of 40 cm or more	20

4819.40.00	- Other sacks and bags, including cones	20
4819.50.00	- Other packing containers, including record sleeves	20
4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	20
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	
4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	25
4820.20.00	- Exercise books	25
4820.30.00	- Binders (other than book covers), folders and file covers	25
4820.40.00	- Manifold business forms and interleaved carbon sets	25
4820.50.00	- Albums for samples or for collections	25
4820.90.00	- Other	25
48.21	Paper or paperboard labels of all kinds, whether or not printed	
4821.10	- Printed:	
4821.10.10	- - Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	20
4821.10.90	- - Other	15
4821.90	- Other:	
4821.90.10	- - Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	20
4821.90.90	- - Other	20
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	
4822.10	- Of a kind used for winding textile yarn:	
4822.10.10	- - Cones	5
4822.10.90	- - Other	5
4822.90	- Other:	
4822.90.10	- - Cones	5

4822.90.90	- - Other	5
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	
4823.20	- Filter paper and paperboard:	
4823.20.10	- - In strips, rolls or sheets	5
4823.20.90	- - Other	5
4823.40	- Rolls, sheets and dials, printed for self-recording apparatus:	
	- - For electro-medical apparatus:	
4823.40.21	- - - Cardiograph recording paper	0
4823.40.29	- - - Other	0
4823.40.90	- - Other	0
	- Trays, dishes, plates, cups and the like, of paper or paperboard:	
4823.61.00	- - Of bamboo	20
4823.69.00	- - Other	20
4823.70.00	- Moulded or pressed articles of paper pulp	5
4823.90	- Other:	
4823.90.10	- - Cocooning frames for silk-worms	20
4823.90.20	- - Display cards of a kind used for jewellery,	20
4823.90.30	- - Paper tube sets of a kind used for the manufacture of fireworks	20
4823.90.40	- - Paper tube sets of a kind used for the manufacture of fireworks	20
	- - Kraft paper, in rolls of a width of 209 mm, of a kind used as wrapper for dynamite sticks:	
4823.90.51	- - - Weighing 150 g/m ² or less	10
4823.90.59	- - - Other	10
4823.90.60	- - Punched jacquard cards	20
4823.90.70	- - Fans and handscreens	20
	- - Other:	
4823.90.92	- - - Joss paper	20
4823.90.94	- - - Cellulose wadding and webs of cellulose fibers, coloured or marbled throughout the mass	20
4823.90.95	- - - Floor coverings on a base of paper or paperboard	20
4823.90.96	- - - Other, cut to shape other than rectangular or square	20
4823.90.99	- - - Other	20

Notes of articles:

1. "Paper used for making cement bags" of sub-headings 4804.21.10 and 4804.31.50 shall meet all technical standards on paper for cement sacks prescribed in TCVN 7062: 2007 released by the Ministry of Science and Technology.

2. Articles of "Complex printed paper and boxes, whether or not grafted into tubes, not finished yet", "paper and carton, of which the inner side is impregnated or coated with aluminum, labeled or noted that such carton is used for milk contain", "packages of cigarette made of paper or carton, with photos or letters, folded but not finished yet" shall be classified into the heading 4811, sub-headings 4811.90.49 and/or 4811.90.99 by its category. In case of import in form of individual article, such articles shall be classified into heading 4819, sub-heading 4819.50.00.

3. "Marbled paper" of sub-heading 4811.90.99 refers to those whose surface is marbled, whether fined, smooth or rough. The marbled paper is constituted from:

- Bottom layer: high temperature resistant paper, from 150° C – 220° C

- Surface layer: plastic or silicon films- And meets the following technical standards
The article shall be:

- + Resistant to temperature varying from 150° C – 220° C;

- + Able to re-used up to 20 times;

- + 0.15 mm – 0.25 mm in thickness;

- + In roll, of a diameter from 150 cm - 155 cm;

- + 115 - 220 g/m² in weight;

- + Resistant to solvents of Methyl ethyl ketone, toluene

Chapter 49**Printed books, newspapers, pictures and other products of the printing industry;
manuscripts, typescripts and plans****Notes.**

1. This Chapter does not cover:

- (a) Photographic negatives or positives on transparent bases (Chapter 37);

- (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);

- (c) Playing cards or other goods of Chapter 95; or

- (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

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

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

4. Heading 49.01 also covers:

- (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;

- (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and

(c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

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

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

6. For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

PLU code	Description of goods	Tariff rate (%)
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	
4901.10.00	- In single sheets, whether or not folded	0
	- Other:	
4901.91.00	- - Dictionaries and encyclopedias, and serial installments thereof	0
4901.99	- - Other:	
4901.99.10	- - - Educational, technical, scientific, historical or cultural books	0
4901.99.90	- - - Other	5
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	
4902.10.00	- Appearing at least four times a week	0
4902.90	- Other:	
4902.90.10	- - Educational, technical, scientific, historical or cultural journals and periodicals	0
4902.90.90	- - Other	0
4903.00.00	Children's picture, drawing or colouring books.	0
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	5
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.	
4905.10.00	- Globes	0
	- Other:	
4905.91.00	- - In book form	0

4905.99.00	- - Other	0
49.06	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	
4906.00.10	- Plans and drawings, including photographic reproductions on sensitised paper	0
4906.00.90	- Other	0
49.07	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	
4907.00.10	- Banknotes, being legal tender	0
	- Unused postage, revenue or similar stamps:	
4907.00.21	- - Postage stamps	20
4907.00.29	- - Other	0
4907.00.40	- Stock, share or bond certificates and similar documents of title; cheque forms	0
4907.00.90	- Other	20
49.08	Transfers (decalcomanias).	
4908.10.00	- Transfers (decalcomanias), vitrifiable	5
4908.90.00	- Other	15
4909.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	20
4910.00.00	Calendars of any kind, printed, including calendar blocks.	20
49.11	Other printed matter, including printed pictures and photographs.	
4911.10	- Trade advertising material, commercial catalogues and the like:	
4911.10.10	- - Catalogues listing only educational, technical, scientific, historical or cultural books and publications	20
4911.10.90	- - Other	20
	- Other:	

4911.91	- - Pictures, designs and photographs:	
	- - - Wall pictures and diagrams for instructional purposes:	
4911.91.21	- - - - Anatomical or botanical diagrams and charts	10
4911.91.29	- - - - Other	20
	- - - Other printed pictures and photographs:	
4911.91.31	- - - - Anatomical or botanical diagrams and charts	10
4911.91.39	- - - - Other	20
4911.91.90	- - - Other	10
4911.99	- - Other:	
4911.99.10	- - - Printed cards for jewellery or for small objects of personal adornment or articles of personal use normally carried in the pocket, handbag or on the person	20
4911.99.20	- - - Printed labels for explosives	20
4911.99.30	- - - Educational, technical, scientific, historical or cultural material printed on a set of cards	20
4911.99.90	- - - Other	20

SECTION XI
TEXTILES AND TEXTILE ARTICLES

Notes.

1. This Section does not cover:

- (a) Animal brushmaking bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
- (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
- (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
- (f) Sensitised textiles of headings 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (l) Articles of textile materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or
- (v) Articles of Chapter 97.

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

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

(B) For the purposes of the above rule:

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

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

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

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

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

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

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

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

(c) Of true hemp or flax:

(i) Polished or glazed, measuring 1,429 decitex or more; or

(ii) Not polished or glazed, measuring more than 20,000 decitex;

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

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

(f) Reinforced with metal thread.

(B) Exceptions:

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

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

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

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

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

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

(a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:

(i) 85 g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125 g in other cases;

(b) In balls, hanks or skeins of a weight not exceeding:

(i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;

(ii) 125 g in the case of all other yarns of less than 2,000 decitex; or

(iii) 500 g in other cases;

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

(i) 85 g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125 g in other cases. (B) Exceptions:

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

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

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

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

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

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

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

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

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

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

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

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

(b) Dressed for use as sewing thread; and

(c) With a final "Z" twist.

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

Single yarn of nylon or other polyamides, or of polyesters. 60 cN/tex

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

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

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

(a) Cut otherwise than into squares or rectangles;

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

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

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

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

(f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);

(g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. For the purposes of Chapters 50 to 60:

(a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and

(b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11. For the purposes of this Section, the expression "impregnated" includes "dipped".

12. For the purposes of this Section, the expression "polyamides" includes "aramids".

13. For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

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

Subheading Notes.

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

(a) Unbleached yarn

Yarn which:

(i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

(ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

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

(b) Bleached yarn

Yarn which:

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

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

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

(c) Coloured (dyed or printed) yarn

Yarn which:

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

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

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

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

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

(d) Unbleached woven fabric

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

(e) Bleached woven fabric

Woven fabric which:

(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

(f) Dyed woven fabric

Woven fabric which:

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

(ii) consists of coloured yarn of a single uniform colour.

(g) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which:

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

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

(h) Printed woven fabric

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories. The definitions at (d) to (h) above apply, mutatis mutandis, to knitted or crocheted fabrics.

(ij) Plain weave

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

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

(B) For the application of this rule:

(a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

Chapter 50

Silk

Code	Description	Rate (%)
5001.00.00	Silk-worm cocoons suitable for reeling.	5
5002.00.00	Raw silk (not thrown).	5
5003.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	10
5004.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	5
5005.00.00	Yarn spun from silk waste, not put up for retail sale.	5
5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	5

50.07	Woven fabrics of silk or of silk waste.	
5007.10	- Fabrics of noil silk:	
5007.10.10	- - Printed by the traditional batik process	12
5007.10.90	- - Other	12
5007.20	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:	
5007.20.10	- - Printed by the traditional batik process	12
5007.20.90	- - Other	12
5007.90	- Other fabrics:	
5007.90.10	- - Printed by the traditional batik process	12
5007.90.90	- - Other	12

Chapter 51

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

Notes.

1. Throughout the Nomenclature:

(a) "Wool" means the natural fibre grown by sheep or lambs;

(b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

(c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

Code	Description	Rate (%)
51.01	Wool, not carded or combed.	
	- Greasy, including fleece-washed wool:	
5101.11.00	- - Shorn wool	0
5101.19.00	- - Other	0
	- Degreased, not carbonised:	
5101.21.00	- - Shorn wool	0
5101.29.00	- - Other	0
5101.30.00	- Carbonised	0
51.02	Fine or coarse animal hair, not carded or combed.	
	- Fine animal hair:	
5102.11.00	- - Of Kashmir (cashmere) goats	0
5102.19.00	- - Other	0
5102.20.00	- Coarse animal hair	0

51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	
5103.10.00	- Noils of wool or of fine animal hair	10
5103.20.00	- Other waste of wool or of fine animal hair	10
5103.30.00	- Waste of coarse animal hair	10
5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.	3
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	
5105.10.00	- Carded wool	0
	- Wool tops and other combed wool:	
5105.21.00	- - Combed wool in fragments	0
5105.29.00	- - Other	0
	- Fine animal hair, carded or combed:	
5105.31.00	- - Of Kashmir (cashmere) goats	0
5105.39.00	- - Other	0
5105.40.00	- Coarse animal hair, carded or combed	0
51.06	Yarn of carded wool, not put up for retail sale.	
5106.10.00	- Containing 85% or more by weight of wool	5
5106.20.00	- Containing less than 85% by weight of wool	5
51.07	Yarn of combed wool, not put up for retail sale.	
5107.10.00	- Containing 85% or more by weight of wool	5
5107.20.00	- 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.	
5108.10.00	- Carded	5
5108.20.00	- Combed	5
51.09	Yarn of wool or of fine animal hair, put up for retail sale.	
5109.10.00	- Containing 85% or more by weight of wool or of fine animal hair	5
5109.90.00	- Other	5

5110.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	5
51.11	Woven fabrics of carded wool or of carded fine animal hair.	
	- Containing 85% or more by weight of wool or of fine animal hair:	
5111.11	- - Of a weight not exceeding 300 g/m ² :	
5111.11.10	- - - Printed by the traditional batik process	12
5111.11.90	- - - Other	12
5111.19	- - Other:	
5111.19.10	- - - Printed by the traditional batik process	12
5111.19.90	- - - Other	12
5111.20.00	- Other, mixed mainly or solely with man-made filaments	12
5111.30.00	- Other, mixed mainly or solely with man-made staple fibres	12
5111.90.00	- Other	12
51.12	Woven fabrics of combed wool or of combed fine animal hair.	
	- Containing 85% or more by weight of wool or of fine animal hair:	
5112.11	- - Of a weight not exceeding 200 g/m ² :	
5112.11.10	- - - Printed by the traditional batik process	12
5112.11.90	- - - Other	12
5112.19	- - Other:	
5112.19.10	- - - Printed by the traditional batik process	12
5112.19.90	- - - Other	12
5112.20.00	- Other, mixed mainly or solely with man-made filaments	12
5112.30.00	- Other, mixed mainly or solely with man-made staple fibres	12
5112.90.00	- Other	12
5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	12

Chapter 52

Cotton

Subheading Notes.

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

Code	Description	Rate (%)
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5201.00.00	Cotton, not carded or combed.	0
52.02	Cotton waste (including yarn waste and garnetted stock).	
5202.10.00	- Yarn waste (including thread waste)	10
	- Other:	
5202.91.00	- - Garnetted stock	10
5202.99.00	- - Other	10
5203.00.00	Cotton, carded or combed.	0
52.04	Cotton sewing thread, whether or not put up for retail sale.	
	- Not put up for retail sale:	
5204.11.00	- - Containing 85% or more by weight of cotton	5
5204.19.00	- - Other	5
5204.20.00	- Put up for retail sale	5
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	
	- Single yarn, of uncombed fibres:	
5205.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5205.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5
5205.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5
5205.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5205.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5
	- Single yarn, of combed fibres:	
5205.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5205.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5
5205.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5

	number)	
5205.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5205.26.00	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5
5205.27.00	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5
5205.28.00	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	5
	- Multiple (folded) or cabled yarn, of uncombed fibres:	
5205.31.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
5205.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5
5205.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5
5205.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5
5205.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5
	- Multiple (folded) or cabled yarn, of combed fibres:	
5205.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
5205.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5
5205.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5
5205.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5
5205.46.00	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5
5205.47.00	- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5
5205.48.00	- - 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:	
5206.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5206.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5
5206.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5
5206.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5206.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5
	- Single yarn, of combed fibres:	
5206.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5206.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5
5206.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5
5206.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5206.25.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5
	- Multiple (folded) or cabled yarn, of uncombed fibres:	
5206.31.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
5206.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5
5206.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5
5206.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5
5206.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5

	- Multiple (folded) or cabled yarn, of combed fibres:	
5206.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
5206.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5
5206.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5
5206.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5
5206.45.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5
52.07	Cotton yarn (other than sewing thread) put up for retail sale.	
5207.10.00	- Containing 85% or more by weight of cotton	5
5207.90.00	- Other	5
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².	
	- Unbleached:	
5208.11.00	- - Plain weave, weighing not more than 100 g/m ²	12
5208.12.00	- - Plain weave, weighing more than 100 g/m ²	12
5208.13.00	- - 3-thread or 4-thread twill, including cross twill	12
5208.19.00	- - Other fabrics	12
	- Bleached:	
5208.21.00	- - Plain weave, weighing not more than 100 g/m ²	12
5208.22.00	- - Plain weave, weighing more than 100 g/m ²	12
5208.23.00	- - 3-thread or 4-thread twill, including cross twill	12
5208.29.00	- - Other fabrics	12
	- Dyed:	
5208.31.00	- - Plain weave, weighing not more than 100 g/m ²	12
5208.32.00	- - Plain weave, weighing more than 100 g/m ²	12
5208.33.00	- - 3-thread or 4-thread twill, including cross twill	12
5208.39.00	- - Other fabrics	12
	- Of yarns of different colours:	
5208.41.00	- - Plain weave, weighing not more than 100 g/m ²	12
5208.42.00	- - Plain weave, weighing more than 100 g/m ²	12

5208.43.00	- - 3-thread or 4-thread twill, including cross twill	12
5208.49.00	- - Other fabrics	12
	- Printed:	
5208.51	- - Plain weave, weighing not more than 100 g/m ² :	
5208.51.10	- - - Printed by the traditional batik process	12
5208.51.90	- - - Other	12
5208.52	- - Plain weave, weighing more than 100 g/m ² :	
5208.52.10	- - - Printed by the traditional batik process	12
5208.52.90	- - - Other	12
5208.59	- - Other fabrics:	
5208.59.10	- - - Printed by the traditional batik process	12
5208.59.90	- - - Other	12
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².	
	- Unbleached:	
5209.11.00	- - Plain weave	12
5209.12.00	- - 3-thread or 4-thread twill, including cross twill	12
5209.19.00	- - Other fabrics	12
	- Bleached:	
5209.21.00	- - Plain weave	12
5209.22.00	- - 3-thread or 4-thread twill, including cross twill	12
5209.29.00	- - Other fabrics	12
	- Dyed:	
5209.31.00	- - Plain weave	12
5209.32.00	- - 3-thread or 4-thread twill, including cross twill	12
5209.39.00	- - Other fabrics	12
	- Of yarns of different colours:	
5209.41.00	- - Plain weave	12
5209.42.00	- - Denim	12
5209.43.00	- - 3-thread or 4-thread twill, including cross twill	12
5209.49.00	- - Other fabrics	12
	- Printed:	
5209.51	- - Plain weave:	
5209.51.10	- - - Printed by the traditional batik process	12
5209.51.90	- - - Other	12

5209.52	- - 3-thread or 4-thread twill, including cross twill:	
5209.52.10	- - - Printed by the traditional batik process	12
5209.52.90	- - - Other	12
5209.59	- - Other fabrics:	
5209.59.10	- - - Printed by the traditional batik process	12
5209.59.90	- - - Other	12
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².	
	- Unbleached:	
5210.11.00	- - Plain weave	12
5210.19.00	- - Other fabrics	12
	- Bleached:	
5210.21.00	- - Plain weave	12
5210.29.00	- - Other fabrics	12
	- Dyed:	
5210.31.00	- - Plain weave	12
5210.32.00	- - 3-thread or 4-thread twill, including cross twill	12
5210.39.00	- - Other fabrics	12
	- Of yarns of different colours:	
5210.41.00	- - Plain weave	12
5210.49.00	- - Other fabrics	12
	- Printed:	
5210.51	- - Plain weave:	
5210.51.10	- - - Printed by the traditional batik process	12
5210.51.90	- - - Other	12
5210.59	- - Other fabrics:	
5210.59.10	- - - Printed by the traditional batik process	12
5210.59.90	- - - Other	12
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².	
	- Unbleached:	
5211.11.00	- - Plain weave	12
5211.12.00	- - 3-thread or 4-thread twill, including cross twill	12

5211.19.00	- - Other fabrics	12
5211.20.00	- Bleached	12
	- Dyed:	
5211.31.00	- - Plain weave	12
5211.32.00	- - 3-thread or 4-thread twill, including cross twill	12
5211.39.00	- - Other fabrics	12
	- Of yarns of different colours:	
5211.41.00	- - Plain weave	12
5211.42.00	- - Denim	12
5211.43.00	- - 3-thread or 4-thread twill, including cross twill	12
5211.49.00	- - Other fabrics	12
	- Printed:	
5211.51	- - Plain weave:	
5211.51.10	- - - Printed by the traditional batik process	12
5211.51.90	- - - Other	12
5211.52	- - 3-thread or 4-thread twill, including cross twill:	
5211.52.10	- - - Printed by the traditional batik process	12
5211.52.90	- - - Other	12
5211.59	- - Other fabrics:	
5211.59.10	- - - Printed by the traditional batik process	12
5211.59.90	- - - Other	12
52.12	Other woven fabrics of cotton.	
	- Of a weight not exceeding 200 g/m ² :	
5212.11.00	- - Unbleached	12
5212.12.00	- - Bleached	12
5212.13.00	- - Dyed	12
5212.14.00	- - Of yarns of different colours	12
5212.15	- - Printed:	
5212.15.10	- - - Printed by the traditional batik process	12
5212.15.90	- - - Other	12
	- Weighing more than 200 g/m ² :	
5212.21.00	- - Unbleached	12
5212.22.00	- - Bleached	12
5212.23.00	- - Dyed	12
5212.24.00	- - Of yarns of different colours	12

5212.25	- - Printed:	
5212.25.10	- - - Printed by the traditional batik process	12
5212.25.90	- - - Other	12

Chapter 53

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

Code	Description	Rate (%)
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	
5301.10.00	- Flax, raw or retted	0
	- Flax, broken, scutched, hackled or otherwise processed, but not spun:	
5301.21.00	- - Broken or scutched	0
5301.29.00	- - Other	0
5301.30.00	- Flax tow or waste	0
53.02	True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	
5302.10.00	- True hemp, raw or retted	0
5302.90.00	- Other	0
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	
5303.10.00	- Jute and other textile bast fibres, raw or retted	3
5303.90.00	- Other	3
53.05	Coconut, abaca (Manila hemp or Musa textilis 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).	
5305.00.10	- Sisal and other textile fibres of the genus Agave; tow and waste of these fibres (including yarn waste and garnetted stock)	5
5305.00.20	- Coconut fibres(coir) and abaca fibres	5
5305.00.90	- Other	5

53.06	Flax yarn.	
5306.10.00	- Single yarn	3
5306.20.00	- Multiple (folded) or cabled yarn	3
53.07	Yarn of jute or of other textile bast fibres of heading 53.03.	
5307.10.00	- Single yarn	5
5307.20.00	- Multiple (folded) or cabled yarn	5
53.08	Yarn of other vegetable textile fibres; paper yarn.	
5308.10.00	- Coir yarn	5
5308.20.00	- True hemp yarn	5
5308.90	- Other:	
5308.90.10	- - Paper yarn	5
5308.90.90	- - Other	5
53.09	Woven fabrics of flax.	
	- Containing 85% or more by weight of flax:	
5309.11	- - Unbleached or bleached:	
5309.11.10	- - - Printed by the traditional batik process	12
5309.11.90	- - - Other	12
5309.19	- - Other:	
5309.19.10	- - - Printed by the traditional batik process	12
5309.19.90	- - - Other	12
	- Containing less than 85% by weight of flax:	
5309.21	- - Unbleached or bleached:	
5309.21.10	- - - Printed by the traditional batik process	12
5309.21.90	- - - Other	12
5309.29	- - Other:	
5309.29.10	- - - Printed by the traditional batik process	12
5309.29.90	- - - Other	12
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03.	
5310.10.00	- Unbleached	12
5310.90	- Other:	
5310.90.10	- - Printed by the traditional batik process	12

5310.90.90	- - Other	12
53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	
5311.00.10	- Printed by the traditional batik process	12
5311.00.90	- Other	12

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.

Code	Description	Rate (%)
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.	
5401.10	- Of synthetic filaments:	
5401.10.10	- - Put up for retail sale	5
5401.10.90	- - Other	5
5401.20	- Of artificial filaments:	
5401.20.10	- - Put up for retail sale	5
5401.20.90	- - 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:	
5402.11.00	- - Of aramids	0

5402.19.00	- - Other	0
5402.20.00	- High tenacity yarn of polyesters	0
	- Textured yarn:	
5402.31.00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	0
5402.32.00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	0
5402.33.00	- - Of polyesters	3
5402.34.00	- - Of polypropylene	0
5402.39.00	- - Other	0
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	
5402.44.00	- - Elastomeric	3
5402.45.00	- - Other, of nylon or other polyamides	0
5402.46.00	- - Other, of polyesters, partially oriented	3
5402.47.00	- - Other, of polyesters	3
5402.48.00	- - Other, of polypropylene	0
5402.49.00	- - Other	0
	- Other yarn, single, with a twist exceeding 50 turns per metre:	
5402.51.00	- - Of nylon or other polyamides	0
5402.52.00	- - Of polyesters	3
5402.59	- - Other:	
5402.59.10	- - - Of polypropylene	0
5402.59.90	- - - Other	0
	- Other yarn, multiple (folded) or cabled:	
5402.61.00	- - Of nylon or other polyamides	0
5402.62.00	- - Of polyesters	0
5402.69	- - Other:	
5402.69.10	- - - Of polypropylene	0
5402.69.90	- - - Other	0
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	
5403.10.00	- High tenacity yarn of viscose rayon	0
	- Other yarn, single:	
5403.31	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre:	

5403.31.10	- - - Textured yarn	0
5403.31.90	- - - Other	0
5403.32	- - Of viscose rayon, with a twist exceeding 120 turns per metre:	
5403.32.10	- - - Textured yarn	0
5403.32.90	- - - Other	0
5403.33	- - Of cellulose acetate:	
5403.33.10	- - - Textured yarn	0
5403.33.90	- - - Other	0
5403.39	- - Other:	
5403.39.10	- - - Textured yarn	0
5403.39.90	- - - Other	0
	- Other yarn, multiple (folded) or cabled:	
5403.41	- - Of viscose rayon:	
5403.41.10	- - - Textured yarn	0
5403.41.90	- - - Other	0
5403.42	- - Of cellulose acetate:	
5403.42.10	- - - Textured yarn	0
5403.42.90	- - - Other	0
5403.49	- - Other:	
5403.49.10	- - - Textured yarn	0
5403.49.90	- - - Other	0
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.	
	- Monofilament:	
5404.11.00	- - Elastomeric	0
5404.12.00	- - Other, of polypropylene	0
5404.19.00	- - Other	0
5404.90.00	- Other	0
5405.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	0
5406.00.00	Man-made filament yarn (other than sewing thread), put up	5

	for retail sale.	
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	
5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters:	
5407.10.20	- - Tyre fabrics; conveyor duck	12
5407.10.90	- - Other	12
5407.20.00	- Woven fabrics obtained from strip or the like	12
5407.30.00	- Fabrics specified in Note 9 to Section XI	12
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:	
5407.41	- - Unbleached or bleached:	
5407.41.10	- - - Woven nylon mesh fabrics of untwisted filament yarn suitable for use as reinforcing material for tarpaulins	12
5407.41.90	- - - Other	12
5407.42.00	- - Dyed	12
5407.43.00	- - Of yarns of different colours	12
5407.44.00	- - Printed	12
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:	
5407.51.00	- - Unbleached or bleached	12
5407.52.00	- - Dyed	12
5407.53.00	- - Of yarns of different colours	12
5407.54.00	- - Printed	12
	- Other woven fabrics, containing 85% or more by weight of polyester filaments:	
5407.61.00	- - Containing 85% or more by weight of non-textured polyester filaments	12
5407.69.00	- - Other	12
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments:	
5407.71.00	- - Unbleached or bleached	12
5407.72.00	- - Dyed	12
5407.73.00	- - Of yarns of different colours	12
5407.74.00	- - Printed	12
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:	
5407.81.00	- - Unbleached or bleached	12
5407.82.00	- - Dyed	12

5407.83.00	- - Of yarns of different colours	12
5407.84.00	- - Printed	12
	- Other woven fabrics:	
5407.91.00	- - Unbleached or bleached	12
5407.92.00	- - Dyed	12
5407.93.00	- - Of yarns of different colours	12
5407.94.00	- - Printed	12
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.	
5408.10.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	12
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:	
5408.21.00	- - Unbleached or bleached	12
5408.22.00	- - Dyed	12
5408.23.00	- - Of yarns of different colours	12
5408.24.00	- - Printed	12
	- Other woven fabrics:	
5408.31.00	- - Unbleached or bleached	12
5408.32.00	- - Dyed	12
5408.33.00	- - Of yarns of different colours	12
5408.34.00	- - Printed	12

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.

Code	Description	Rate (%)

55.01	Synthetic filament tow.	
5501.10.00	- Of nylon or other polyamides	0
5501.20.00	- Of polyesters	0
5501.30.00	- Acrylic or modacrylic	0
5501.40.00	- Of polypropylene	0
5501.90.00	- Other	0
5502.00.00	Artificial filament tow.	0
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	
	- Of nylon or other polyamides:	
5503.11.00	- - Of aramids	0
5503.19.00	- - Other	0
5503.20.00	- Of polyesters	2
5503.30.00	- Acrylic or modacrylic	0
5503.40.00	- Of polypropylene	0
5503.90.00	- Other	0
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	
5504.10.00	- Of viscose rayon	0
5504.90.00	- Other	0
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	
5505.10.00	- Of synthetic fibres	3
5505.20.00	- Of artificial fibres	3
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	
5506.10.00	- Of nylon or other polyamides	0
5506.20.00	- Of polyesters	0
5506.30.00	- Acrylic or modacrylic	0
5506.90.00	- Other	0
5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	0

55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	
5508.10	- Of synthetic staple fibres:	
5508.10.10	- - Put up for retail sale	5
5508.10.90	- - Other	5
5508.20	- Of artificial staple fibres:	
5508.20.10	- - Put up for retail sale	5
5508.20.90	- - Other	5
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	
	- Containing 85% or more by weight of staple fibres of nylon or other polyamides:	
5509.11.00	- - Single yarn	5
5509.12.00	- - Multiple (folded) or cabled yarn	5
	- Containing 85% or more by weight of polyester staple fibres:	
5509.21.00	- - Single yarn	5
5509.22.00	- - Multiple (folded) or cabled yarn	5
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
5509.31.00	- - Single yarn	5
5509.32.00	- - Multiple (folded) or cabled yarn	5
	- Other yarn, containing 85% or more by weight of synthetic staple fibres:	
5509.41.00	- - Single yarn	5
5509.42.00	- - Multiple (folded) or cabled yarn	5
	- Other yarn, of polyester staple fibres:	
5509.51.00	- - Mixed mainly or solely with artificial staple fibres	5
5509.52	- - Mixed mainly or solely with wool or fine animal hair:	
5509.52.10	- - - Single yarn	0
5509.52.90	- - - Other	5
5509.53.00	- - Mixed mainly or solely with cotton	5
5509.59.00	- - Other	5
	- Other yarn, of acrylic or modacrylic staple fibres:	
5509.61.00	- - Mixed mainly or solely with wool or fine animal hair	5
5509.62.00	- - Mixed mainly or solely with cotton	5
5509.69.00	- - Other	5

	- Other yarn:	
5509.91.00	- - Mixed mainly or solely with wool or fine animal hair	5
5509.92.00	- - Mixed mainly or solely with cotton	5
5509.99.00	- - Other	5
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	
	- Containing 85% or more by weight of artificial staple fibres:	
5510.11.00	- - Single yarn	5
5510.12.00	- - Multiple (folded) or cabled yarn	5
5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	5
5510.30.00	- Other yarn, mixed mainly or solely with cotton	5
5510.90.00	- Other yarn	5
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	
5511.10	- Of synthetic staple fibres, containing 85% or more by weight of such fibres:	
5511.10.10	- - Knitting yarn, crochet thread and embroidery thread	5
5511.10.90	- - Other	5
5511.20	- Of synthetic staple fibres, containing less than 85% by weight of such fibres:	
5511.20.10	- - Knitting yarn, crochet thread and embroidery thread	5
5511.20.90	- - Other	5
5511.30.00	- Of artificial staple fibres	5
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	
	- Containing 85% or more by weight of polyester staple fibres:	
5512.11.00	- - Unbleached or bleached	12
5512.19.00	- - Other	12
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
5512.21.00	- - Unbleached or bleached	12
5512.29.00	- - Other	12
	- Other:	
5512.91.00	- - Unbleached or bleached	12
5512.99.00	- - Other	12

55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².	
	- Unbleached or bleached:	
5513.11.00	- - Of polyester staple fibres, plain weave	12
5513.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	12
5513.13.00	- - Other woven fabrics of polyester staple fibres	12
5513.19.00	- - Other woven fabrics	12
	- Dyed:	
5513.21.00	- - Of polyester staple fibres, plain weave	12
5513.23.00	- - Other woven fabrics of polyester staple fibres	12
5513.29.00	- - Other woven fabrics	12
	- Of yarns of different colours:	
5513.31.00	- - Of polyester staple fibres, plain weave	12
5513.39.00	- - Other woven fabrics	12
	- Printed:	
5513.41.00	- - Of polyester staple fibres, plain weave	12
5513.49.00	- - Other woven fabrics	12
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².	
	- Unbleached or bleached:	
5514.11.00	- - Of polyester staple fibres, plain weave	12
5514.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	12
5514.19.00	- - Other woven fabrics	12
	- Dyed:	
5514.21.00	- - Of polyester staple fibres, plain weave	12
5514.22.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	12
5514.23.00	- - Other woven fabrics of polyester staple fibres	12
5514.29.00	- - Other woven fabrics	12
5514.30.00	- Of yarns of different colours	12
	- Printed:	
5514.41.00	- - Of polyester staple fibres, plain weave	12

5514.42.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	12
5514.43.00	- - Other woven fabrics of polyester staple fibres	12
5514.49.00	- - Other woven fabrics	12
55.15	Other woven fabrics of synthetic staple fibres.	
	- Of polyester staple fibres:	
5515.11.00	- - Mixed mainly or solely with viscose rayon staple fibres	12
5515.12.00	- - Mixed mainly or solely with man-made filaments	12
5515.13.00	- - Mixed mainly or solely with wool or fine animal hair	12
5515.19.00	- - Other	12
	- Of acrylic or modacrylic staple fibres:	
5515.21.00	- - Mixed mainly or solely with man-made filaments	12
5515.22.00	- - Mixed mainly or solely with wool or fine animal hair	12
5515.29.00	- - Other	12
	- Other woven fabrics:	
5515.91.00	- - Mixed mainly or solely with man-made filaments	12
5515.99	- - Other:	
5515.99.10	- - - Mixed mainly or solely with wool or fine animal hair	12
5515.99.90	- - - Other	12
55.16	Woven fabrics of artificial staple fibres.	
	- Containing 85% or more by weight of artificial staple fibres:	
5516.11.00	- - Unbleached or bleached	12
5516.12.00	- - Dyed	12
5516.13.00	- - Of yarns of different colours	12
5516.14.00	- - Printed	12
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	
5516.21.00	- - Unbleached or bleached	12
5516.22.00	- - Dyed	12
5516.23.00	- - Of yarns of different colours	12
5516.24.00	- - Printed	12
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	
5516.31.00	- - Unbleached or bleached	12
5516.32.00	- - Dyed	12

5516.33.00	- - Of yarns of different colours	12
5516.34.00	- - Printed	12
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:	
5516.41.00	- - Unbleached or bleached	12
5516.42.00	- - Dyed	12
5516.43.00	- - Of yarns of different colours	12
5516.44.00	- - Printed	12
	- Other:	
5516.91.00	- - Unbleached or bleached	12
5516.92.00	- - Dyed	12
5516.93.00	- - Of yarns of different colours	12
5516.94.00	- - Printed	12

Chapter 56

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

Notes.

1. This Chapter does not cover:

(a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;

(b) Textile products of heading 58.11;

(c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);

(d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);

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

(f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.

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

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

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

Headings 56.02 and 56.03 do not, however, cover:

(a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Code	Description	Rate (%)
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	
	- Wadding; other articles of wadding:	
5601.21.00	- - Of cotton	5
5601.22.00	- - Of man-made fibres	5
5601.29.00	- - Other	5
5601.30	- Textile flock and dust and mill neps:	
5601.30.10	- - Polyamide fibre flock	5
5601.30.20	- - Polypropylene fibre flock	5
5601.30.90	- - Other	5
56.02	Felt, whether or not impregnated, coated, covered or laminated.	
5602.10.00	- Needleloom felt and stitch-bonded fibre fabrics	12
	- Other felt, not impregnated, coated, covered or laminated:	
5602.21.00	- - Of wool or fine animal hair	12
5602.29.00	- - Of other textile materials	12
5602.90.00	- Other	12
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.	
	- Of man-made filaments:	
5603.11.00	- - Weighing not more than 25 g/m ²	12
5603.12.00	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	12
5603.13.00	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	12
5603.14.00	- - Weighing more than 150 g/m ²	12
	- Other:	

5603.91.00	- - Weighing not more than 25 g/m ²	12
5603.92.00	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	12
5603.93.00	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	12
5603.94.00	- - Weighing more than 150 g/m ²	12
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	
5604.10.00	- Rubber thread and cord, textile covered	5
5604.90	- Other:	
5604.90.10	- - Imitation catgut, of silk yarn	5
5604.90.20	- - Rubber impregnated textile thread yarn	5
5604.90.30	- - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon	5
5604.90.90	- - Other	5
5605.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	5
5606.00.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	12
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	
	- Of sisal or other textile fibres of the genus Agave:	
5607.21.00	- - Binder or baler twine	12
5607.29.00	- - Other	12
	- Of polyethylene or polypropylene:	
5607.41.00	- - Binder or baler twine	12
5607.49.00	- - Other	12
5607.50	- Of other synthetic fibres:	
5607.50.10	- - V-belt cord of man-made fibres treated with resorcinol formaldehyde; polyamide and polytetrafluoro-ethylene yarns measuring more than 10,000 decitex, of a kind used for sealing pumps, valves and similar articles	12
5607.50.90	- - Other	12

5607.90	- Other:	
5607.90.10	- - Of artificial fibres	12
5607.90.20	- - Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres	12
5607.90.30	- - Of jute or other textile bast fibres of heading 53.03	12
5607.90.90	- - Other	12
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	
	- Of man-made textile materials:	
5608.11.00	- - Made up fishing nets	12
5608.19	- - Other:	
5608.19.20	- - - Net bags	12
5608.19.90	- - - Other	10
5608.90	- Other:	
5608.90.10	- - Net bags	12
5608.90.90	- - Other	10
5609.00.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	12

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.

Code	Description	Rate (%)
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.	
5701.10	- Of wool or fine animal hair:	
5701.10.10	- - Prayer rugs	12
5701.10.90	- - Other	12
5701.90	- Of other textile materials:	
	- - Of cotton:	

5701.90.11	- - - Prayer rugs	12
5701.90.19	- - - Other	12
	- - Other:	
5701.90.91	- - - Prayer rugs	12
5701.90.99	- - - Other	12
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.	
5702.10.00	- “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	12
5702.20.00	- Floor coverings of coconut fibres (coir)	12
	- Other, of pile construction, not made up:	
5702.31.00	- - Of wool or fine animal hair	12
5702.32.00	- - Of man-made textile materials	12
5702.39	- - Of other textile materials:	
5702.39.10	- - - Of cotton	12
5702.39.20	- - - Of jute fibres	12
5702.39.90	- - - Other	12
	- Other, of pile construction, made up:	
5702.41	- - Of wool or fine animal hair:	
5702.41.10	- - - Prayer rugs	12
5702.41.90	- - - Other	12
5702.42	- - Of man-made textile materials:	
5702.42.10	- - - Prayer rugs	12
5702.42.90	- - - Other	12
5702.49	- - Of other textile materials:	
	- - - Of cotton:	
5702.49.11	- - - - Prayer rugs	12
5702.49.19	- - - - Other	12
5702.49.20	- - - Of jute fibres	12
5702.49.90	- - - Other	12
5702.50	- Other, not of pile construction, not made up:	
5702.50.10	- - Of cotton	12
5702.50.20	- - Of jute fibres	12
5702.50.90	- - Other	12
	- Other, not of pile construction, made up:	

5702.91	- - Of wool or fine animal hair:	
5702.91.10	- - - Prayer rugs	12
5702.91.90	- - - Other	12
5702.92	- - Of man-made textile materials:	
5702.92.10	- - - Prayer rugs	12
5702.92.90	- - - Other	12
5702.99	- - Of other textile materials:	
	- - - Of cotton:	
5702.99.11	- - - - Prayer rugs	12
5702.99.19	- - - - Other	12
5702.99.20	- - - Of jute fibres	12
5702.99.90	- - - Other	12
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.	
5703.10	- Of wool or fine animal hair:	
5703.10.10	- - Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	12
5703.10.20	- - Prayer rugs	12
5703.10.90	- - Other	12
5703.20	- Of nylon or other polyamides:	
5703.20.10	- - Prayer rugs	12
5703.20.90	- - Other	12
5703.30	- Of other man-made textile materials:	
5703.30.10	- - Prayer rugs	12
5703.30.90	- - Other	12
5703.90	- Of other textile materials:	
	- - Of cotton:	
5703.90.11	- - - Prayer rugs	12
5703.90.19	- - - Other	12
	- - Of jute fibres:	
5703.90.21	- - - Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	12
5703.90.29	- - - Other	12
	- - Other:	
5703.90.91	- - - Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	12

5703.90.99	- - - Other	12
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	
5704.10.00	- Tiles, having a maximum surface area of 0.3 m ²	12
5704.90.00	- Other	12
57.05	Other carpets and other textile floor coverings, whether or not made up.	
	- Of cotton:	
5705.00.11	- - Prayer rugs	12
5705.00.19	- - Other	12
	- Of jute fibres:	
5705.00.21	- - Non-woven floor coverings, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	12
5705.00.29	- - Other	12
	- Other:	
5705.00.91	- - Prayer rugs	12
5705.00.92	- - Non-woven floor coverings, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	12
5705.00.99	- - Other	12

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.

Code	Description	Rate (%)
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	
5801.10	- Of wool or fine animal hair:	
5801.10.10	- - Impregnated, coated, covered or laminated	12
5801.10.90	- - Other	12
	- Of cotton:	
5801.21	- - Uncut weft pile fabrics:	
5801.21.10	- - - Impregnated, coated, covered or laminated	12
5801.21.90	- - - Other	12
5801.22	- - Cut corduroy:	
5801.22.10	- - - Impregnated, coated, covered or laminated	12
5801.22.90	- - - Other	12
5801.23	- - Other weft pile fabrics:	
5801.23.10	- - - Impregnated, coated, covered or laminated	12
5801.23.90	- - - Other	12
5801.26	- - Chenille fabrics:	
5801.26.10	- - - Impregnated, coated, covered or laminated	12
5801.26.90	- - - Other	12
5801.27	- - Warp pile fabrics:	
5801.27.10	- - - Impregnated, coated, covered or laminated	12
5801.27.90	- - - Other	12
	- Of man-made fibres:	
5801.31	- - Uncut weft pile fabrics:	
5801.31.10	- - - Impregnated, coated, covered or laminated	12
5801.31.90	- - - Other	12
5801.32	- - Cut corduroy:	
5801.32.10	- - - Impregnated, coated, covered or laminated	12
5801.32.90	- - - Other	12

5801.33	- - Other weft pile fabrics:	
5801.33.10	- - - Impregnated, coated, covered or laminated	12
5801.33.90	- - - Other	12
5801.36	- - Chenille fabrics:	
5801.36.10	- - - Impregnated, coated, covered or laminated	12
5801.36.90	- - - Other	12
5801.37	- - Warp pile fabrics:	
5801.37.10	- - - Impregnated, coated, covered or laminated	12
5801.37.90	- - - Other	12
5801.90	- Of other textile materials:	
	- - Of silk:	
5801.90.11	- - - Impregnated, coated, covered or laminated	12
5801.90.19	- - - Other	12
	- - Other:	
5801.90.91	- - - Impregnated, coated, covered or laminated	12
5801.90.99	- - - Other	12
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:	
5802.11.00	- - Unbleached	12
5802.19.00	- - Other	12
5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	12
5802.30	- Tufted textile fabrics:	
5802.30.10	- - Impregnated, coated or covered	12
5802.30.20	- - Woven, of cotton or of man-made fibres	12
5802.30.30	- - Woven, of other materials	12
5802.30.90	- - Other	12
58.03	Gauze, other than narrow fabrics of heading 58.06.	
5803.00.10	- Of cotton	12
5803.00.20	- Of man-made fibres	12
	- Other:	
5803.00.91	- - Of a kind used to cover crops	12
5803.00.99	- - Other	12

58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.	
5804.10	- Tulles and other net fabrics:	
	- - Of silk:	
5804.10.11	- - - Impregnated, coated, covered or laminated	12
5804.10.19	- - - Other	12
	- - Of cotton:	
5804.10.21	- - - Impregnated, coated, covered or laminated	12
5804.10.29	- - - Other	12
	- - Other:	
5804.10.91	- - - Impregnated, coated, covered or laminated	12
5804.10.99	- - - Other	12
	- Mechanically made lace:	
5804.21	- - Of man-made fibres:	
5804.21.10	- - - Impregnated, coated, covered or laminated	12
5804.21.90	- - - Other	12
5804.29	- - Of other textile materials:	
5804.29.10	- - - Impregnated, coated, covered or laminated	12
5804.29.90	- - - Other	12
5804.30.00	- Hand-made lace	12
58.05	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.	
5805.00.10	- Of cotton	12
5805.00.90	- Other	12
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	
5806.10	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics:	
5806.10.10	- - Of silk	12
5806.10.20	- - Of cotton	12
5806.10.90	- - Other	12
5806.20	- Other woven fabrics, containing by weight 5% or more of	

	elastomeric yarn or rubber thread:	
5806.20.10	- - Sports tape of a kind used to wrap sports equipment grips	12
5806.20.90	- - Other	12
	- Other woven fabrics:	
5806.31	- - Of cotton:	
5806.31.10	- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines	12
5806.31.20	- - - Backing of a kind used for electrical insulating paper	12
5806.31.90	- - - Other	12
5806.32	- - Of man-made fibres:	
5806.32.10	- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines; safety seat belt fabrics	12
5806.32.40	- - - Backing of a kind used for electrical insulating paper	12
5806.32.90	- - - Other	12
5806.39	- - Of other textile materials:	
5806.39.10	- - - Of silk	12
	- - - Other:	
5806.39.91	- - - - Backing of a kind used for electrical insulating paper	12
5806.39.99	- - - - Other	12
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	12
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	
5807.10.00	- Woven	12
5807.90.00	- Other	12
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	
5808.10	- Braids in the piece:	
5808.10.10	- - Combined with rubber thread	12
5808.10.90	- - Other	12
5808.90	- Other:	
5808.90.10	- - Combined with rubber thread	12
5808.90.90	- - Other	12
5809.00.00	Woven fabrics of metal thread and woven fabrics of	12

	metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	
58.10	Embroidery in the piece, in strips or in motifs.	
5810.10.00	- Embroidery without visible ground	12
	- Other embroidery:	
5810.91.00	- - Of cotton	12
5810.92.00	- - Of man-made fibres	12
5810.99.00	- - Of other textile materials	12
58.11	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	
5811.00.10	- Of wool or fine or coarse animal hair	12
5811.00.90	- Other	12

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).

Code	Description	Rate (%)
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	
5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	12
5901.90	- Other:	
5901.90.10	- - Tracing cloth	12
5901.90.20	- - Prepared painting canvas	12
5901.90.90	- - Other	12
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	
5902.10	- Of nylon or other polyamides:	
	- - Chafer fabric, rubberised:	
5902.10.11	- - - Of nylon-6 yarn	3
5902.10.19	- - - Other	5
	- - Other:	
5902.10.91	- - - Of nylon-6 yarn	10
5902.10.99	- - - Other	5
5902.20	- Of polyesters:	
5902.20.20	- - Chafer fabric, rubberised	0

	- - Other:	
5902.20.91	- - - Containing cotton	3
5902.20.99	- - - Other	5
5902.90	- Other:	
5902.90.10	- - Chafer fabric, rubberised	0
5902.90.90	- - Other	0
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	
5903.10.00	- With poly(vinyl chloride)	12
5903.20.00	- With polyurethane	12
5903.90.00	- Other	12
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	
5904.10.00	- Linoleum	12
5904.90.00	- Other	12
59.05	Textile wall coverings.	
5905.00.10	- Of wool or fine or coarse animal hair	12
5905.00.90	- Other	12
59.06	Rubberised textile fabrics, other than those of heading 59.02.	
5906.10.00	- Adhesive tape of a width not exceeding 20 cm	12
	- Other:	
5906.91.00	- - Knitted or crocheted	10
5906.99	- - Other:	
5906.99.10	- - - Rubberised sheeting suitable for hospital use	5
5906.99.90	- - - Other	5
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	
5907.00.10	- Fabrics impregnated, coated or covered with oil or oil-based preparations	12
5907.00.30	- Fabrics impregnated, coated or covered with fire resistant substances	5

5907.00.40	- Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock	10
5907.00.50	- Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products	10
5907.00.60	- Fabrics impregnated, coated or covered with other substances	12
5907.00.90	- Other	12
59.08	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	
5908.00.10	- Wicks; incandescent gas mantles	12
5908.00.90	- Other	12
59.09	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	
5909.00.10	- Fire hoses	0
5909.00.90	- Other	0
5910.00.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	6
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	
5911.10.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	0
5911.20.00	- Bolting cloth, whether or not made up	0
	- 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):	
5911.31.00	- - Weighing less than 650 g/m ²	0
5911.32.00	- - Weighing 650 g/m ² or more	0
5911.40.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	0
5911.90	- Other:	
5911.90.10	- - Gaskets and seals	0

5911.90.90	- - Other	0
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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

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.

Code	Description	Rate (%)
60.01	Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.	
6001.10.00	- “Long pile” fabrics:	12
	- Looped pile fabrics:	
6001.21.00	- - Of cotton	12
6001.22.00	- - Of man-made fibres	12
6001.29.00	- - Of other textile materials	12
	- Other:	
6001.91.00	- - Of cotton	12
6001.92	- - Of man-made fibres:	
6001.92.20	- - - Pile fabrics of 100% polyester staple fibres, of a width not less than 63.5 mm but not more than 76.2 mm, suitable for use in the manufacture of paint rollers	12
6001.92.30	- - - Containing elastomeric yarn or rubber thread	12
6001.92.90	- - - Other	12
6001.99	- - Of other textile materials:	
	- - - Unbleached, not mercerised:	
6001.99.11	- - - - Containing elastomeric yarn or rubber thread	12
6001.99.19	- - - - Other	12
	- - - Other:	
6001.99.91	- - - - Containing elastomeric yarn or rubber thread	12
6001.99.99	- - - - Other	12

60.02	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	
6002.40.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	12
6002.90.00	- Other	12
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.	
6003.10.00	- Of wool or fine animal hair	12
6003.20.00	- Of cotton	12
6003.30.00	- Of synthetic fibres	12
6003.40.00	- Of artificial fibres	12
6003.90.00	- Other	12
60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	
6004.10	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread:	
6004.10.10	- - Containing by weight not more than 20% of elastomeric yarn	12
6004.10.90	- - Other	12
6004.90.00	- Other	12
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.	
	- Of cotton:	
6005.21.00	- - Unbleached or bleached	12
6005.22.00	- - Dyed	12
6005.23.00	- - Of yarns of different colours	12
6005.24.00	- - Printed	12
	- Of synthetic fibres:	
6005.31	- - Unbleached or bleached:	
6005.31.10	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	12
6005.31.90	- - - Other	12
6005.32	- - Dyed:	
6005.32.10	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	12

6005.32.90	- - - Other	12
6005.33	- - Of yarns of different colours:	
6005.33.10	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	12
6005.33.90	- - - Other	12
6005.34	- - Printed:	
6005.34.10	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	12
6005.34.90	- - - Other	12
	- Of artificial fibres:	
6005.41.00	- - Unbleached or bleached	12
6005.42.00	- - Dyed	12
6005.43.00	- - Of yarns of different colours	12
6005.44.00	- - Printed	12
6005.90	- Other:	
6005.90.10	- - Of wool or fine animal hair	12
6005.90.90	- - Other	12
60.06	Other knitted or crocheted fabrics.	
6006.10.00	- Of wool or fine animal hair	12
	- Of cotton:	
6006.21.00	- - Unbleached or bleached	12
6006.22.00	- - Dyed	12
6006.23.00	- - Of yarns of different colours	12
6006.24.00	- - Printed	12
	- Of synthetic fibres:	
6006.31	- - Unbleached or bleached:	
6006.31.10	- - - Nylon fibre mesh of a kind used as backing material for mosaic tiles	12
6006.31.20	- - - Elastic (combined with rubber threads)	12
6006.31.90	- - - Other	12
6006.32	- - Dyed:	
6006.32.10	- - - Nylon fibre mesh of a kind used as backing material for mosaic tiles	12
6006.32.20	- - - Elastic (combined with rubber threads)	12
6006.32.90	- - - Other	12
6006.33	- - Of yarns of different colours:	

6006.33.10	- - - Elastic (combined with rubber threads)	12
6006.33.90	- - - Other	12
6006.34	- - Printed:	
6006.34.10	- - - Elastic (combined with rubber threads)	12
6006.34.90	- - - Other	12
	- Of artificial fibres:	
6006.41	- - Unbleached or bleached:	
6006.41.10	- - - Elastic (combined with rubber threads)	12
6006.41.90	- - - Other	12
6006.42	- - Dyed:	
6006.42.10	- - - Elastic (combined with rubber threads)	12
6006.42.90	- - - Other	12
6006.43	- - Of yarns of different colours:	
6006.43.10	- - - Elastic (combined with rubber threads)	12
6006.43.90	- - - Other	12
6006.44	- - Printed:	
6006.44.10	- - - Elastic (combined with rubber threads)	12
6006.44.90	- - - Other	12
6006.90.00	- Other	12

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;

(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.

Code	Description	Rate (%)
61.01	Men’s or boys’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	
6101.20.00	- Of cotton	20
6101.30.00	- Of man-made fibres	20
6101.90.00	- Of other textile materials	20
61.02	Women’s or girls’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	
6102.10.00	- Of wool or fine animal hair	20
6102.20.00	- Of cotton	20
6102.30.00	- Of man-made fibres	20
6102.90.00	- Of other textile materials	20
61.03	Men’s or boys’ suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
6103.10.00	- Suits	20
	- Ensembles:	
6103.22.00	- - Of cotton	20

6103.23.00	- - Of synthetic fibres	20
6103.29.00	- - Of other textile materials	20
	- Jackets and blazers:	
6103.31.00	- - Of wool or fine animal hair	20
6103.32.00	- - Of cotton	20
6103.33.00	- - Of synthetic fibres	20
6103.39.00	- - Of other textile materials	20
	- Trousers, bib and brace overall, breeches and shorts:	
6103.41.00	- - Of wool or fine animal hair	20
6103.42.00	- - Of cotton	20
6103.43.00	- - Of synthetic fibres	20
6103.49.00	- - Of other textile materials	20
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
	- Suits:	
6104.13.00	- - Of synthetic fibres	20
6104.19	- - Of other textile materials:	
6104.19.20	- - - Of cotton	20
6104.19.90	- - - Other	20
	- Ensembles:	
6104.22.00	- - Of cotton	20
6104.23.00	- - Of synthetic fibres	20
6104.29.00	- - Of other textile materials	20
	- Jackets and blazers:	
6104.31.00	- - Of wool or fine animal hair	20
6104.32.00	- - Of cotton	20
6104.33.00	- - Of synthetic fibres	20
6104.39.00	- - Of other textile materials	20
	- Dresses:	
6104.41.00	- - Of wool or fine animal hair	20
6104.42.00	- - Of cotton	20
6104.43.00	- - Of synthetic fibres	20
6104.44.00	- - Of artificial fibres	20
6104.49.00	- - Of other textile materials	20

	- Skirts and divided skirts:	
6104.51.00	- - Of wool or fine animal hair	20
6104.52.00	- - Of cotton	20
6104.53.00	- - Of synthetic fibres	20
6104.59.00	- - Of other textile materials	20
	- Trousers, bib and brace overalls, breeches and shorts:	
6104.61.00	- - Of wool or fine animal hair	20
6104.62.00	- - Of cotton	20
6104.63.00	- - Of synthetic fibres	20
6104.69.00	- - Of other textile materials	20
61.05	Men's or boys' shirts, knitted or crocheted.	
6105.10.00	- Of cotton	20
6105.20.00	- Of man-made fibres	20
6105.90.00	- Of other textile materials	20
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	
6106.10.00	- Of cotton	20
6106.20.00	- Of man-made fibres	20
6106.90.00	- Of other textile materials	20
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
	- Underpants and briefs:	
6107.11.00	- - Of cotton	20
6107.12.00	- - Of man-made fibres	20
6107.19.00	- - Of other textile materials	20
	- Nightshirts and pyjamas:	
6107.21.00	- - Of cotton	20
6107.22.00	- - Of man-made fibres	20
6107.29.00	- - Of other textile materials	20
	- Other:	
6107.91.00	- - Of cotton	20
6107.99.00	- - Of other textile materials	20

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:	
6108.11.00	- - Of man-made fibres	20
6108.19	- - Of other textile materials:	
6108.19.20	- - - Of wool or fine animal hair	20
6108.19.30	- - - Of cotton	20
6108.19.90	- - - Other	20
	- Briefs and panties:	
6108.21.00	- - Of cotton	20
6108.22.00	- - Of man-made fibres	20
6108.29.00	- - Of other textile materials	20
	- Nightdresses and pyjamas:	
6108.31.00	- - Of cotton	20
6108.32.00	- - Of man-made fibres	20
6108.39.00	- - Of other textile materials	20
	- Other:	
6108.91.00	- - Of cotton	20
6108.92.00	- - Of man-made fibres	20
6108.99.00	- - Of other textile materials	20
61.09	T-shirts, singlets and other vests, knitted or crocheted.	
6109.10	- Of cotton:	
6109.10.10	- - For men or boys	20
6109.10.20	- - For women or girls	20
6109.90	- Of other textile materials:	
6109.90.10	- - For men or boys, of ramie, linen or silk	20
6109.90.20	- - For men or boys, of other textile materials	20
6109.90.30	- - For women or girls	20
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	
	- Of wool or fine animal hair:	
6110.11.00	- - Of wool	20
6110.12.00	- - Of Kashmir (cashmere) goats	20
6110.19.00	- - Other	20

6110.20.00	- Of cotton	20
6110.30.00	- Of man-made fibres	20
6110.90.00	- Of other textile materials	20
61.11	Babies' garments and clothing accessories, knitted or crocheted.	
6111.20.00	- Of cotton	20
6111.30.00	- Of synthetic fibres	20
6111.90.00	- Of other textile materials	20
61.12	Track suits, ski suits and swimwear, knitted or crocheted.	
	- Track suits:	
6112.11.00	- - Of cotton	20
6112.12.00	- - Of synthetic fibres	20
6112.19.00	- - Of other textile materials	20
6112.20.00	- Ski suits	20
	- Men's or boys' swimwear:	
6112.31.00	- - Of synthetic fibres	20
6112.39.00	- - Of other textile materials	20
	- Women's or girls' swimwear:	
6112.41.00	- - Of synthetic fibres	20
6112.49.00	- - Of other textile materials	20
61.13	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	
6113.00.10	- Divers' suits (wetsuits)	20
6113.00.30	- Garments used for protection from fire	5
6113.00.40	- Other protective work garments	20
6113.00.90	- Other	20
61.14	Other garments, knitted or crocheted.	
6114.20.00	- Of cotton	20
6114.30	- Of man-made fibres:	
6114.30.20	- - Garments used for protection from fire	5
6114.30.90	- - Other	20
6114.90.00	- Of other textile materials	20

61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	
6115.10	- Graduated compression hosiery (for example, stockings for varicose veins):	
6115.10.10	- - Stockings for varicose veins, of synthetic fibres	20
6115.10.90	- - Other	20
	- Other panty hose and tights:	
6115.21.00	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	20
6115.22.00	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	20
6115.29	- - Of other textile materials:	
6115.29.10	- - - Of cotton	20
6115.29.90	- - - Other	20
6115.30	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex:	
6115.30.10	- - Of cotton	20
6115.30.90	- - Other	20
	- Other:	
6115.94.00	- - Of wool or fine animal hair	20
6115.95.00	- - Of cotton	20
6115.96.00	- - Of synthetic fibres	20
6115.99.00	- - Of other textile materials	20
61.16	Gloves, mittens and mitts, knitted or crocheted.	
6116.10	- Impregnated, coated or covered with plastics or rubber:	
6116.10.10	- - Divers' gloves	20
6116.10.90	- - Other	20
	- Other:	
6116.91.00	- - Of wool or fine animal hair	20
6116.92.00	- - Of cotton	20
6116.93.00	- - Of synthetic fibres	20
6116.99.00	- - Of other textile materials	20
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	

6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like:	
6117.10.10	- - Of cotton	20
6117.10.90	- - Other	20
6117.80	- Other accessories:	
	- - Ties, bow ties and cravats:	
6117.80.11	- - - Of wool or fine animal hair	20
6117.80.19	- - - Other	20
6117.80.20	- - Wrist bands, knee bands or ankle bands	20
6117.80.90	- - Other	20
6117.90.00	- Parts	20

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;

(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.

Code	Description	Rate (%)
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
6201.11.00	- - Of wool or fine animal hair	20
6201.12.00	- - Of cotton	20
6201.13.00	- - Of man-made fibres	20
6201.19.00	- - Of other textile materials	20
	- Other:	
6201.91.00	- - Of wool or fine animal hair	20
6201.92.00	- - Of cotton	20
6201.93.00	- - Of man-made fibres	20
6201.99.00	- - Of other textile materials	20
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:	
6202.11.00	- - Of wool or fine animal hair	20
6202.12.00	- - Of cotton	20
6202.13.00	- - Of man-made fibres	20
6202.19.00	- - Of other textile materials	20
	- Other:	
6202.91.00	- - Of wool or fine animal hair	20
6202.92.00	- - Of cotton	20
6202.93.00	- - Of man-made fibres	20
6202.99.00	- - Of other textile materials	20
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
	- Suits:	
6203.11.00	- - Of wool or fine animal hair	20

6203.12.00	- - Of synthetic fibres	20
6203.19	- - Of other textile materials:	
6203.19.10	- - - Of cotton	20
6203.19.90	- - - Other	20
	- Ensembles:	
6203.22.00	- - Of cotton	20
6203.23.00	- - Of synthetic fibres	20
6203.29	- - Of other textile materials:	
6203.29.10	- - - Of wool or fine animal hair	20
6203.29.90	- - - Other	20
	- Jackets and blazers:	
6203.31.00	- - Of wool or fine animal hair	20
6203.32.00	- - Of cotton	20
6203.33.00	- - Of synthetic fibres	20
6203.39.00	- - Of other textile materials	20
	- Trousers, bib and brace overall, breeches and shorts:	
6203.41.00	- - Of wool or fine animal hair	20
6203.42	- - Of cotton:	
6203.42.10	- - - Bib and brace overalls	20
6203.42.90	- - - Other	20
6203.43.00	- - Of synthetic fibres	20
6203.49.00	- - Of other textile materials	20
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
	- Suits:	
6204.11.00	- - Of wool or fine animal hair	20
6204.12.00	- - Of cotton	20
6204.13.00	- - Of synthetic fibres	20
6204.19.00	- - Of other textile materials	20
	- Ensembles:	
6204.21.00	- - Of wool or fine animal hair	20
6204.22.00	- - Of cotton	20
6204.23.00	- - Of synthetic fibres	20
6204.29.00	- - Of other textile materials	20
	- Jackets and blazers:	

6204.31.00	- - Of wool or fine animal hair	20
6204.32.00	- - Of cotton	20
6204.33.00	- - Of synthetic fibres	20
6204.39.00	- - Of other textile materials	20
	- Dresses:	
6204.41.00	- - Of wool or fine animal hair	20
6204.42.00	- - Of cotton	20
6204.43.00	- - Of synthetic fibres	20
6204.44.00	- - Of artificial fibres	20
6204.49.00	- - Of other textile materials	20
	- Skirts and divided skirts:	
6204.51.00	- - Of wool or fine animal hair	20
6204.52.00	- - Of cotton	20
6204.53.00	- - Of synthetic fibres	20
6204.59.00	- - Of other textile materials	20
	- Trousers, bib and brace overall, breeches and shorts:	
6204.61.00	- - Of wool or fine animal hair	20
6204.62.00	- - Of cotton	20
6204.63.00	- - Of synthetic fibres	20
6204.69.00	- - Of other textile materials	20
62.05	Men's or boys' shirts.	
6205.20.00	- Of cotton	20
6205.30.00	- Of man-made fibres	20
6205.90	- Of other textile materials:	
6205.90.10	- - Of wool or fine animal hair	20
6205.90.90	- - Other	20
62.06	Women's or girls' blouses, shirts and shirt-blouses.	
6206.10.00	- Of silk or silk waste	20
6206.20.00	- Of wool or fine animal hair	20
6206.30.00	- Of cotton	20
6206.40.00	- Of man-made fibres	20
6206.90.00	- Of other textile materials	20
62.07	Men's or boys' singlets and other vests, underpants, briefs,	

	nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	
	- Underpants and briefs:	
6207.11.00	- - Of cotton	20
6207.19.00	- - Of other textile materials	20
	- Nightshirts and pyjamas:	
6207.21.00	- - Of cotton	20
6207.22.00	- - Of man-made fibres	20
6207.29.00	- - Of other textile materials	20
	- Other:	
6207.91.00	- - Of cotton	20
6207.99	- - Of other textile materials:	
6207.99.10	- - - Of man-made fibres	20
6207.99.90	- - - Other	20
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.	
	- Slips and petticoats:	
6208.11.00	- - Of man-made fibres	20
6208.19.00	- - Of other textile materials	20
	- Nightdresses and pyjamas:	
6208.21.00	- - Of cotton	20
6208.22.00	- - Of man-made fibres	20
6208.29.00	- - Of other textile materials	20
	- Other:	
6208.91.00	- - Of cotton	20
6208.92.00	- - Of man-made fibres	20
6208.99	- - Of other textile materials:	
6208.99.10	- - - Of wool or fine animal hair	20
6208.99.90	- - - Other	20
62.09	Babies' garments and clothing accessories.	
6209.20	- Of cotton:	
6209.20.30	- - T-shirts, shirts, pyjamas and similar articles	20
6209.20.90	- - Other	20
6209.30	- Of synthetic fibres:	

6209.30.10	- - Suits, pants and similar articles	20
6209.30.30	- - T-shirts, shirts, pyjamas and similar articles	20
6209.30.40	- - Clothing accessories	20
6209.30.90	- - Other	20
6209.90.00	- Of other textile materials	20
62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	
6210.10	- Of fabrics of heading 56.02 or 56.03:	
	- - Protective work garments:	
6210.10.11	- - - Garments used for protection from chemical substances, radiation or fire	20
6210.10.19	- - - Other	20
6210.10.90	- - Other	20
6210.20	- Other garments, of the type described in subheadings 6201.11 to 6201.19:	
6210.20.20	- - Garments used for protection from fire	5
6210.20.30	- - Garments used for protection from chemical substances or radiation	20
6210.20.40	- - Other protective work garments	20
6210.20.90	- - Other	20
6210.30	- Other garments, of the type described in subheadings 6202.11 to 6202.19:	
6210.30.20	- - Garments used for protection from fire	5
6210.30.30	- - Garments used for protection from chemical substances or radiation	20
6210.30.40	- - Other protective work garments	20
6210.30.90	- - Other	20
6210.40	- Other men's or boys' garments:	
6210.40.10	- - Garments used for protection from fire	5
6210.40.20	- - Garments used for protection from chemical substances or radiation	20
6210.40.90	- - Other	20
6210.50	- Other women's or girls' garments:	
6210.50.10	- - Garments used for protection from fire	5
6210.50.20	- - Garments used for protection from chemical substances or radiation	20
6210.50.90	- - Other	20

62.11	Track suits, ski suits and swimwear; other garments.	
	- Swimwear:	
6211.11.00	- - For men or boys	20
6211.12.00	- - For women or girls	20
6211.20.00	- Ski suits	20
	- Other garments, men's or boys':	
6211.32	- - Of cotton:	
6211.32.10	- - - Garments for fencing or wrestling	20
6211.32.20	- - - Pilgrimage robes (ehram)	20
6211.32.90	- - - Other	20
6211.33	- - Of man-made fibres:	
6211.33.10	- - - Garments for fencing or wrestling	20
6211.33.20	- - - Garments used for protection from fire	5
6211.33.30	- - - Garments used for protection from chemical substances or radiation	20
6211.33.90	- - - Other	20
6211.39	- - Of other textile materials:	
6211.39.10	- - - Garments for fencing or wrestling	20
6211.39.20	- - - Garments used for protection from fire	5
6211.39.30	- - - Garments used for protection from chemical substances or radiation	20
6211.39.90	- - - Other	20
	- Other women's or girls' garments:	
6211.42	- - Of cotton:	
6211.42.10	- - - Garments for fencing or wrestling	20
6211.42.20	- - - Prayer cloaks	20
6211.42.90	- - - Other	20
6211.43	- - Of man-made fibres:	
6211.43.10	- - - Surgical gowns	20
6211.43.20	- - - Prayer cloaks	20
6211.43.30	- - - Anti-explosive protective suits	20
6211.43.40	- - - Garments for fencing or wrestling	20
6211.43.50	- - - Garments used for protection from chemical substances, radiation or fire	20
6211.43.90	- - - Other	20
6211.49	- - Of other textile materials:	
6211.49.10	- - - Garments for fencing or wrestling	20

6211.49.20	- - - Garments used for protection from chemical substances, radiation or fire	20
6211.49.30	- - - Prayer cloaks	20
6211.49.40	- - - Other, of wool or fine animal hair	20
6211.49.90	- - - Other	20
62.12	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	
6212.10	- Brassières:	
6212.10.10	- - Of cotton	20
6212.10.90	- - Of other textile materials	20
6212.20	- Girdles and panty-girdles:	
6212.20.10	- - Of cotton	20
6212.20.90	- - Of other textile materials	20
6212.30	- Corselettes:	
6212.30.10	- - Of cotton	20
6212.30.90	- - Of other textile materials	20
6212.90	- Other:	
	- - Of cotton:	
6212.90.11	- - - Compression garments of a kind used for the treatment of scar tissue and skin grafts	20
6212.90.12	- - - Athletic supporters	20
6212.90.19	- - - Other	20
	- - Of other textile materials:	
6212.90.91	- - - Compression garments of a kind used for the treatment of scar tissue and skin grafts	20
6212.90.92	- - - Athletic supporters	20
6212.90.99	- - - Other	20
62.13	Handkerchiefs.	
6213.20	- Of cotton:	
6213.20.10	- - Printed by the traditional batik process	20
6213.20.90	- - Other	20
6213.90	- Of other textile materials:	
	- - Of silk or silk waste:	
6213.90.11	- - - Printed by the traditional batik process	20
6213.90.19	- - - Other	20

	- - Other:	
6213.90.91	- - - Printed by the traditional batik process	20
6213.90.99	- - - Other	20
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.	
6214.10	- Of silk or silk waste:	
6214.10.10	- - Printed by the traditional batik process	20
6214.10.90	- - Other	20
6214.20.00	- Of wool or fine animal hair	20
6214.30	- Of synthetic fibres:	
6214.30.10	- - Printed by the traditional batik process	20
6214.30.90	- - Other	20
6214.40	- Of artificial fibres:	
6214.40.10	- - Printed by the traditional batik process	20
6214.40.90	- - Other	20
6214.90	- Of other textile materials:	
6214.90.10	- - Printed by the traditional batik process	20
6214.90.90	- - Other	20
62.15	Ties, bow ties and cravats.	
6215.10	- Of silk or silk waste:	
6215.10.10	- - Printed by the traditional batik process	20
6215.10.90	- - Other	20
6215.20	- Of man-made fibres:	
6215.20.10	- - Printed by the traditional batik process	20
6215.20.90	- - Other	20
6215.90	- Of other textile materials:	
6215.90.10	- - Printed by the traditional batik process	20
6215.90.90	- - Other	20
62.16	Gloves, mittens and mitts.	
6216.00.10	- Protective work gloves, mittens and mitts	20
	- Other:	
6216.00.91	- - Of wool or fine animal hair	20
6216.00.92	- - Of cotton	20
6216.00.99	- - Other	20

62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.	
6217.10	- Accessories:	
6217.10.10	- - Judo belts	20
6217.10.90	- - Other	20
6217.90.00	- Parts	20

Chapter 63

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

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.

SUB-CHAPTER I

OTHER MADE UP TEXTILES ARTICLES

Code	Description	Rate (%)
63.01	Blankets and travelling rugs.	
6301.10.00	- Electric blankets	12
6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	12
6301.30.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	12
6301.40.00	- Blankets (other than electric blankets) and travelling rugs, of	12

	synthetic fibres	
6301.90.00	- Other blankets and travelling rugs	12
63.02	Bed linen, table linen, toilet linen and kitchen linen.	
6302.10.00	- Bed linen, knitted or crocheted	12
	- Other bed linen, printed:	
6302.21.00	- - Of cotton	12
6302.22	- - Of man-made fibres:	
6302.22.10	- - - Of nonwoven fabrics	12
6302.22.90	- - - Other	12
6302.29.00	- - Of other textile materials	12
	- Other bed linen:	
6302.31.00	- - Of cotton	12
6302.32	- - Of man-made fibres:	
6302.32.10	- - - Of nonwoven fabrics	12
6302.32.90	- - - Other	12
6302.39.00	- - Of other textile materials	12
6302.40.00	- Table linen, knitted or crocheted	12
	- Other table linen:	
6302.51.00	- - Of cotton	12
6302.53.00	- - Of man-made fibres	12
6302.59.00	- - Of other textile materials	12
6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	12
	- Other:	
6302.91.00	- - Of cotton	12
6302.93.00	- - Of man-made fibres	12
6302.99.00	- - Of other textile materials	12
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.	
	- Knitted or crocheted:	
6303.12.00	- - Of synthetic fibres	12
6303.19	- - Of other textile materials:	
6303.19.10	- - - Of cotton	12
6303.19.90	- - - Other	12
	- Other:	

6303.91.00	- - Of cotton	12
6303.92.00	- - Of synthetic fibres	12
6303.99.00	- - Of other textile materials	12
63.04	Other furnishing articles, excluding those of heading 94.04.	
	- Bedspreads:	
6304.11.00	- - Knitted or crocheted	12
6304.19	- - Other:	
6304.19.10	- - - Of cotton	12
6304.19.20	- - - Other, nonwoven	12
6304.19.90	- - - Other	12
	- Other:	
6304.91	- - Knitted or crocheted:	
6304.91.10	- - - Mosquito nets	12
6304.91.90	- - - Other	12
6304.92.00	- - Not knitted or crocheted, of cotton	12
6304.93.00	- - Not knitted or crocheted, of synthetic fibres	12
6304.99.00	- - Not knitted or crocheted, of other textile materials	12
63.05	Sacks and bags, of a kind used for the packing of goods.	
6305.10	- Of jute or of other textile bast fibres of heading 53.03:	
	- - New:	
6305.10.11	- - - Of jute	12
6305.10.19	- - - Other	12
	- - Used:	
6305.10.21	- - - Of jute	12
6305.10.29	- - - Other	12
6305.20.00	- Of cotton	12
	- Of man-made textile materials:	
6305.32	- - Flexible intermediate bulk containers:	
6305.32.10	- - - Of nonwoven fabrics	12
6305.32.20	- - - Knitted or crocheted	12
6305.32.90	- - - Other	12
6305.33	- - Other, of polyethylene or polypropylene strip or the like:	
6305.33.10	- - - Knitted or crocheted	12
6305.33.20	- - - Of woven fabrics of strip or the like	12

6305.33.90	- - - Other	12
6305.39	- - Other:	
6305.39.10	- - - Of nonwoven fabrics	12
6305.39.20	- - - Knitted or crocheted	12
6305.39.90	- - - Other	12
6305.90	- Of other textile materials:	
6305.90.10	- - Of hemp of heading 53.05	12
6305.90.20	- - Of coconut (coir) of heading 53.05	12
6305.90.90	- - Other	12
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	
	- Tarpaulins, awnings and sunblinds:	
6306.12.00	- - Of synthetic fibres	12
6306.19	- - Of other textile materials:	
6306.19.10	- - - Of vegetable textile fibres of heading 53.05	12
6306.19.20	- - - Of cotton	12
6306.19.90	- - - Other	12
	- Tents:	
6306.22.00	- - Of synthetic fibres	12
6306.29	- - Of other textile materials:	
6306.29.10	- - - Of cotton	12
6306.29.90	- - - Other	12
6306.30.00	- Sails	12
6306.40	- Pneumatic mattresses:	
6306.40.10	- - Of cotton	12
6306.40.90	- - Other	12
6306.90.00	- Other	12
63.07	Other made up articles, including dress patterns.	
6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths:	
6307.10.10	- - Nonwoven other than felt	12
6307.10.20	- - Of felt	12
6307.10.90	- - Other	12
6307.20.00	- Life-jacket and life-belt	0
6307.90	- Other:	

6307.90.30	- - Umbrella covers in pre-cut triangular form	20
6307.90.40	- - Surgical masks	5
	- - Safety harnesses:	
6307.90.61	- - - Suitable for industrial use	5
6307.90.69	- - - Other	20
6307.90.70	- - Fans and handscreens	20
6307.90.90	- - Other	20