

**SUB-CHAPTER II****SETS**

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>
<b>6308.00.00</b>	<b>Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.</b>	20

**SUB-CHAPTER III****WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS**

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>
<b>6309.00.00</b>	<b>Worn clothing and other worn articles.</b>	100
<b>63.10</b>	<b>Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.</b>	
6310.10	- Sorted:	
6310.10.10	- - Used or new rags	50
6310.10.90	- - Other	50
6310.90	- Other:	
6310.90.10	- - Used or new rags	50
6310.90.90	- - Other	50

**SECTION XII**

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

**Chapter 64****Footwear, gaiters and the like; parts of such articles****Notes.**

1. This Chapter does not cover:

(a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;

(b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);

(c) Worn footwear of heading 63.09;

(d) Articles of asbestos (heading 68.12);

(e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or

(f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2. For the purposes of heading 64.06, the term “parts” does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

3. For the purposes of this Chapter:

(a) the terms “rubber” and “plastics” include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and

(b) the term “leather” refers to the goods of headings 41.07 and 41.12 to 41.14.

4. Subject to Note 3 to this Chapter:

(a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

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

#### **Subheading Notes.**

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

(a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;

(b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>
<b>64.01</b>	<b>Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.</b>	
6401.10.00	- Footwear incorporating a protective metal toe-cap	30
	- Other footwear:	
6401.92.00	- - Covering the ankle but not covering the knee	30
6401.99.00	- - Other	30
<b>64.02</b>	<b>Other footwear with outer soles and uppers of rubber or plastics.</b>	
	- Sports footwear:	
6402.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	30

6402.19	- - Other:	
6402.19.10	- - - Wrestling footwear	30
6402.19.90	- - - Other	30
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	30
	- Other footwear:	
6402.91	- - Covering the ankle:	
6402.91.10	- - - Diving boots	30
	- - - Other:	
6402.91.91	- - - - Incorporating a protective metal toe-cap	30
6402.91.99	- - - - Other	30
6402.99	- - Other:	
6402.99.10	- - - Incorporating a protective metal toe-cap	0
6402.99.90	- - - Other	0
<b>64.03</b>	<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</b>	
	- Sports footwear:	
6403.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	30
6403.19	- - Other:	
6403.19.10	- - - Fitted with spikes, cleats or the like	30
6403.19.20	- - - Riding boots or bowling shoes	30
6403.19.30	- - - Footwear for wrestling, weight-lifting or gymnastics	30
6403.19.90	- - - Other	30
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	30
6403.40.00	- Other footwear, incorporating a protective metal toe-cap	30
	- Other footwear with outer soles of leather:	
6403.51.00	- - Covering the ankle	30
6403.59.00	- - Other	30
	- Other footwear:	
6403.91.00	- - Covering the ankle	30
6403.99.00	- - Other	30
<b>64.04</b>	<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.</b>	
	- Footwear with outer soles of rubber or plastics:	

6404.11	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:	
6404.11.10	- - - Fitted with spikes, cleats or the like	30
6404.11.20	- - - Footwear for wrestling, weight-lifting or gymnastics	30
6404.11.90	- - - Other	30
6404.19.00	- - Other	30
6404.20.00	- Footwear with outer soles of leather or composition leather	30
<b>64.05</b>	<b>Other footwear.</b>	
6405.10.00	- With uppers of leather or composition leather	30
6405.20.00	- With uppers of textile materials	30
6405.90.00	- Other	30
<b>64.06</b>	<b>Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.</b>	
6406.10	- Uppers and parts thereof, other than stiffeners:	
6406.10.10	- - Metal toe-caps	15
6406.10.90	- - Other	15
6406.20.00	- Outer soles and heels, of rubber or plastics	30
6406.90	- Other:	
6406.90.10	- - Of wood	15
	- - Of metal:	
6406.90.21	- - - Of iron or steel	5
6406.90.29	- - - Other	5
	- - Of rubber or plastics:	
6406.90.31	- - - In-soles	5
6406.90.32	- - - Complete soles	5
6406.90.39	- - - Other	5
	- - Other:	
6406.90.91	- - - Gaiters, leggings and similar articles and parts thereof	5
6406.90.99	- - - Other	5

## Chapter 65

### Headgear and parts thereof

#### Notes.

1. This Chapter does not cover:

(a) Worn headgear of heading 63.09;

(b) Asbestos headgear (heading 68.12); or

(c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2. Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>
<b>6501.00.00</b>	<b>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.</b>	10
<b>6502.00.00</b>	<b>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.</b>	10
<b>6504.00.00</b>	<b>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.</b>	25
<b>65.05</b>	<b>Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.</b>	
6505.00.10	- Headgear of a kind used for religious purposes	25
6505.00.20	- Hair-nets	25
6505.00.90	- Other	25
<b>65.06</b>	<b>Other headgear, whether or not lined or trimmed.</b>	
6506.10	- Safety headgear:	
6506.10.10	- - Helmets for motorcyclists	20
6506.10.20	- - Industrial safety helmets and firefighters' helmets, excluding steel helmets	0
6506.10.30	- - Steel helmets	0
6506.10.40	- - Water-polo headgear	0
6506.10.90	- - Other	0
	- Other:	
6506.91.00	- - Of rubber or of plastics	25
6506.99	- - Of other materials:	
6506.99.10	- - - Of furskin	25
6506.99.90	- - - Other	25

<b>6507.00.00</b>	<b>Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.</b>	25

### Chapter 66

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

##### **Notes.**

1. This Chapter does not cover:

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

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

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>
<b>66.01</b>	<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).</b>	
6601.10.00	- Garden or similar umbrellas	25
	- Other:	
6601.91.00	- - Having a telescopic shaft	25
6601.99.00	- - Other	25
<b>6602.00.00</b>	<b>Walking-sticks, seat-sticks, whips, riding-crops and the like.</b>	25
<b>66.03</b>	<b>Parts, trimmings and accessories of articles of heading 66.01 or 66.02.</b>	
6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	25
6603.90	- Other:	
6603.90.10	- - For articles of heading 66.01	25
6603.90.20	- - For articles of heading 66.02	25

### Chapter 67

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

##### **Notes.**

1. This Chapter does not cover:

- (a) Straining cloth of human hair (heading 59.11);

(b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);

(c) Footwear (Chapter 64);

(d) Headgear or hair-nets (Chapter 65);

(e) Toys, sports requisites or carnival articles (Chapter 95); or

(f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2. Heading 67.01 does not cover:

(a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);

(b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or

(c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3. Heading 67.01 does not cover:

(a) Articles of glass (Chapter 70); or

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

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>
<b>6701.00.00</b>	<b>Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).</b>	20
<b>67.02</b>	<b>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.</b>	
6702.10.00	- Of plastics	25
6702.90	- Of other materials:	
6702.90.10	- - Of paper	30
6702.90.20	- - Of textile fabric	30
6702.90.90	- - Other	30
<b>6703.00.00</b>	<b>Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.</b>	20
<b>67.04</b>	<b>Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.</b>	
	- Of synthetic textile materials:	
6704.11.00	- - Complete wigs	25

6704.19.00	- - Other	25
6704.20.00	- Of human hair	25
6704.90.00	- Of other materials	25

### SECTION XIII

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

#### Chapter 68

#### Articles of stone, plaster, cement, asbestos, mica or similar materials

##### Notes

1. This Chapter does not cover:

(a) Goods of Chapter 25;

(b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);

(c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);

(d) Articles of Chapter 71;

(e) Tools or parts of tools, of Chapter 82;

(f) Lithographic stones of heading 84.42;

(g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(h) Dental burrs (heading 90.18);

(ij) Articles of Chapter 91 (for example, clocks and clock cases);

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

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

(m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or

(n) Articles of Chapter 97 (for example, works of art).

2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Code	Description	Rate (%)
<b>6801.00.00</b>	<b>Setts, curbstones and flagstones, of natural stone (except slate).</b>	20
<b>68.02</b>	<b>Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic</b>	



	<b>cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).</b>	
6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder -	20
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
6802.21.00	- - Marble, travertine and alabaster	12
6802.23.00	- - Granite	12
6802.29	- - Other stone:	
6802.29.10	- - - Other calcareous stone	10
6802.29.90	- - - Other	12
	- Other:	
6802.91	- - Marble, travertine and alabaster:	
6802.91.10	- - - Marble	12
6802.91.90	- - - Other	12
6802.92.00	- - Other calcareous stone	20
6802.93.00	- - Granite	12
6802.99.00	- - Other stone	20
<b>6803.00.00</b>	<b>Worked slate and articles of slate or of agglomerated slate.</b>	20
<b>68.04</b>	<b>Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.</b>	
6804.10.00	- Millstones and grindstones for milling, grinding or pulping	20
	- Other millstones, grindstones, grinding wheels and the like:	
6804.21.00	- - Of agglomerated synthetic or natural diamond	0
6804.22.00	- - Of other agglomerated abrasives or of ceramics	20
6804.23.00	- - Of natural stone	20
6804.30.00	- Hand sharpening or polishing stones	20
<b>68.05</b>	<b>Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.</b>	

6805.10.00	- On a base of woven textile fabric only	10
6805.20.00	- On a base of paper or paperboard only	10
6805.30.00	- On a base of other materials	10
<b>68.06</b>	<b>Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.</b>	
6806.10.00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	5
6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	5
6806.90.00	- Other	5
<b>68.07</b>	<b>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).</b>	
6807.10.00	- In coils	5
6807.90	- Other:	
6807.90.10	- - Tiles	5
6807.90.90	- - Other	5
<b>68.08</b>	<b>Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.</b>	
6808.00.10	- Roofing tiles, panels, boards, blocks and similar articles	30
6808.00.90	- Other	30
<b>68.09</b>	<b>Articles of plaster or of compositions based on plaster.</b>	
	- Boards, sheets, panels, tiles and similar articles, not ornamented:	
6809.11.00	- - Faced or reinforced with paper or paperboard only	30
6809.19	- - Other:	
6809.19.10	- - - Tiles	30
6809.19.90	- - - Other	30
6809.90	- Other articles:	
6809.90.10	- - Dental moulds of plaster	10
6809.90.90	- - Other	30

<b>68.10</b>	<b>Articles of cement, of concrete or of artificial stone, whether or not reinforced.</b>	
	- Tiles, flagstones, bricks and similar articles:	
6810.11.00	- - Building blocks and bricks	35
6810.19	- - Other:	
6810.19.10	- - - Tiles	35
6810.19.90	- - - Other	35
	- Other articles:	
6810.91.00	- - Prefabricated structural components for building or civil engineering	35
6810.99.00	- - Other	35
<b>68.11</b>	<b>Articles of asbestos-cement, of cellulose fibre-cement or the like.</b>	
6811.40	- Containing asbestos:	
6811.40.10	- - Corrugated sheets	20
	- - Other sheets, panels, tiles and similar articles:	
6811.40.21	- - - Floor or wall tiles containing plastics	20
6811.40.29	- - - Other	20
6811.40.30	- - Tubes or pipes	20
6811.40.40	- - Tube or pipe fittings	20
6811.40.90	- - Other	15
	- Not containing asbestos:	
6811.81.00	- - Corrugated sheets	20
6811.82	- - Other sheets, panels, tiles and similar articles:	
6811.82.10	- - - Floor or wall tiles containing plastics	20
6811.82.90	- - - Other	20
6811.89	- - Other:	
6811.89.10	- - - Tubes or pipes	20
6811.89.20	- - - Tube or pipe fittings	20
6811.89.90	- - - Other	20
<b>68.12</b>	<b>Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.</b>	

6812.80	- Of crocidolite:	
6812.80.20	- - Clothing	10
6812.80.30	- - Paper, millboard and felt	10
6812.80.40	- - Floor or wall tiles	10
6812.80.50	- - Clothing accessories, footwear and headgear; fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics	10
6812.80.90	- - Other	10
	- Other:	
6812.91	- - Clothing, clothing accessories, footwear and headgear:	
6812.91.10	- - - Clothing	10
6812.91.90	- - - Other	10
6812.92.00	- - Paper, millboard and felt	10
6812.93.00	- - Compressed asbestos fibre jointing, in sheets or rolls	10
6812.99	- - Other:	
	- - - Fabricated asbestos fibres (other than of crocidolite); mixtures with a basis of asbestos (other than of crocidolite) or with a basis of asbestos (other than of crocidolite) and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics:	
6812.99.11	- - - - Mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate of a kind used for the manufacture of goods of heading 68.13	10
6812.99.19	- - - - Other	10
6812.99.20	- - - Floor or wall tiles	10
6812.99.90	- - - Other	10
<b>68.13</b>	<b>Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.</b>	
6813.20	- Containing asbestos:	
6813.20.10	- - Brake linings and pads	10
6813.20.90	- - Other	10
	- Not containing asbestos:	
6813.81.00	- - Brake linings and pads	10
6813.89.00	- - Other	10
68.14	Worked mica and articles of mica, including agglomerated or	

	reconstituted mica, whether or not on a support of paper, paperboard or other materials.	
6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	10
6814.90.00	- Other	10
<b>68.15</b>	<b>Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.</b>	
6815.10	- Non-electrical articles of graphite or other carbon:	
6815.10.10	- - Yarn or thread	5
6815.10.20	- - Bricks, paving slabs, floor tiles and similar articles	15
	- - Other:	
6815.10.91	- - - Carbon fibres	12
6815.10.99	- - - Other	15
6815.20.00	- Articles of peat	20
	- Other articles:	
6815.91.00	- - Containing magnesite, dolomite or chromite	10
6815.99.00	- - Other	5

## Chapter 69

### Ceramic products

#### Notes

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.

2. This Chapter does not cover:

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

(m) Articles of Chapter 97 (for example, works of art).

#### SUB-CHAPTER I

#### GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS

Code	Description	Rate (%)
<b>6901.00.00</b>	<b>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.</b>	20
<b>69.02</b>	<b>Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.</b>	
6902.10.00	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>	10
6902.20.00	- Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products	10
6902.90.00	- Other	10
<b>69.03</b>	<b>Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.</b>	
6903.10.00	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	5
6903.20.00	- Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> )	5
6903.90.00	- Other	5

#### SUB-CHAPTER II

#### OTHER CERAMIC PRODUCTS

Code	Description	Rate (%)
<b>69.04</b>	<b>Ceramic building bricks, flooring blocks, support or filler tiles and the like.</b>	
6904.10.00	- Building bricks	35
6904.90.00	- Other	35
<b>69.05</b>	<b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</b>	

6905.10.00	- Roofing tiles	45
6905.90.00	- Other	45
<b>6906.00.00</b>	<b>Ceramic pipes, conduits, guttering and pipe fittings.</b>	<b>35</b>
<b>69.07</b>	<b>Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.</b>	
<b>6907.10</b>	<b>- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:</b>	
6907.10.10	- - Paving, hearth or wall tiles	45
6907.10.90	- - Other	45
6907.90	- Other:	
6907.90.10	- - Paving, hearth or wall tiles	35
6907.90.20	- - Lining tiles of a kind used for grinding mills	20
6907.90.90	- - Other	35
<b>69.08</b>	<b>Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.</b>	
6908.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:	
6908.10.10	- - Paving, hearth or wall tiles	45
6908.10.90	- - Other	45
6908.90	- Other:	
	- - Plain tiles:	
6908.90.11	- - - Paving, hearth or wall tiles	35
6908.90.19	- - - Other	35
	- - Other:	
6908.90.91	- - - Paving, hearth or wall tiles	35
6908.90.99	- - - Other	35
<b>69.09</b>	<b>Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.</b>	
	- Ceramic wares for laboratory, chemical or other technical uses:	

6909.11.00	- - Of porcelain or china	5
6909.12.00	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	5
6909.19.00	- - Other	5
6909.90.00	- Other	20
<b>69.10</b>	<b>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</b>	
6910.10.00	- Of porcelain or china	35
6910.90.00	- Other	35
<b>69.11</b>	<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</b>	
6911.10.00	- Tableware and kitchenware	35
6911.90.00	- Other	35
<b>6912.00.00</b>	<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.</b>	35
<b>69.13</b>	<b>Statuettes and other ornamental ceramic articles.</b>	
6913.10	- Of porcelain or china:	
6913.10.10	- - Ornamental cigarette boxes and ashtrays	30
6913.10.90	- - Other	30
6913.90	- Other:	
6913.90.10	- - Ornamental cigarette boxes and ashtrays	30
6913.90.90	- - Other	30
<b>69.14</b>	<b>Other ceramic articles.</b>	
6914.10.00	- Of porcelain or china	30
6914.90.00	- Other	30

## Chapter 70

### Glass and glassware

#### Notes.

1. This Chapter does not cover:

(a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);



- (b) Articles of Chapter 71 (for example, imitation jewellery);
- (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
- (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 70.03, 70.04 and 70.05:
- (a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;
- (b) cutting to shape does not affect the classification of glass in sheets;
- (c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 70.19, the expression “glass wool” means:
- (a) Mineral wools with a silica (SiO<sub>2</sub>) contents not less than 60% by weight;
- (b) Mineral wools with a silica (SiO<sub>2</sub>) content less than 60% but with an alkaline oxide (K<sub>2</sub>O or Na<sub>2</sub>O) content exceeding 5% by weight or a boric oxide (B<sub>2</sub>O<sub>3</sub>) content exceeding 2% by weight.
- Mineral wools which do not comply with the above specifications fall in heading 68.06.
5. Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

#### **Subheading Note.**

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

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>
<b>7001.00.00</b>	<b>Cullet and other waste and scrap of glass; glass in the mass.</b>	<b>0</b>
<b>70.02</b>	<b>Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.</b>	
7002.10.00	- Balls	3
7002.20.00	- Rods	3
	- Tubes:	

7002.31	- - Of fused quartz or other fused silica:	
7002.31.10	- - - Of a kind used to manufacture vacuum tubes	25
7002.31.90	- - - Other	3
7002.32	- - Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C:	
7002.32.10	- - - Of a kind used to manufacture vacuum tubes	25
7002.32.20	- - - Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	5
7002.32.90	- - - Other	3
7002.39	- - Other:	
7002.39.10	- - - Of a kind used to manufacture vacuum tubes	25
7002.39.20	- - - Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	5
7002.39.90	- - - Other	3
<b>70.03</b>	<b>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>	
	- Non-wired sheets:	
7003.12	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:	
7003.12.10	- - - Optical glass, not optically worked	5
7003.12.20	- - - Other, in square or rectangular shape (including with 1, 2, 3 or 4 corners cut)	40
7003.12.90	- - - Other	40
7003.19	- - Other:	
7003.19.10	- - - Optical glass, not optically worked	5
7003.19.90	- - - Other	40
7003.20.00	- Wired sheets	40
7003.30.00	- Profiles	40
<b>70.04</b>	<b>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>	
7004.2	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:	
7004.20.10	- - Optical glass, not optically worked	5
7004.20.90	- - Other	40
7004.9	- Other glass:	

7004.90.10	- - Optical glass, not optically worked	5
7004.90.90	- - Other	40
<b>70.05</b>	<b>Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>	
7005.10	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer:	
7005.10.10	- - Optical glass, not optically worked	5
7005.10.90	- - Other	35
	- Other non-wired glass:	
7005.21	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:	
7005.21.10	- - - Optical glass, not optically worked	5
7005.21.90	- - - Other	40
7005.29	- - Other:	
7005.29.10	- - - Optical glass, not optically worked	5
7005.29.90	- - - Other	40
7005.30.00	- Wired glass	30
<b>70.06</b>	<b>Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.</b>	
7006.00.10	- Optical glass, not optically worked	5
7006.00.90	- Other	30
<b>70.07</b>	<b>Safety glass, consisting of toughened (tempered) or laminated glass.</b>	
	- Toughened (tempered) safety glass:	
7007.11	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:	
7007.11.10	- - - Suitable for vehicles of Chapter 87	20
7007.11.20	- - - Suitable for vehicles of Chapter 87	0
7007.11.30	- - - Suitable for railway or tramway locomotives or rolling stock of Chapter 86	3
7007.11.40	- - - Suitable for vessels of Chapter 89	3
7007.19	- - Other:	
7007.19.10	- - - Suitable for machinery of heading 84.29 or 84.30	15
7007.19.90	- - - Other	15

	- Laminated safety glass:	
7007.21	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:	
7007.21.10	- - - Suitable for vehicles of Chapter 87	20
7007.21.20	- - - Suitable for vehicles of Chapter 87	0
7007.21.30	- - - Suitable for railway or tramway locomotives or rolling stock of Chapter 86	3
7007.21.40	- - - Suitable for vessels of Chapter 89	3
7007.29	- - Other:	
7007.29.10	- - - Suitable for machinery of heading 84.29 or 84.30	15
7007.29.90	- - - Other	15
<b>7008.00.00</b>	<b>Multiple-walled insulating units of glass.</b>	<b>25</b>
<b>70.09</b>	<b>Glass mirrors, whether or not framed, including rear-view mirrors.</b>	
7009.10.00	- Rear-view mirrors for vehicles	25
	- Other:	
7009.91.00	- - Unframed	25
7009.92.00	- - Framed	30
<b>70.10</b>	<b>Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.</b>	
7010.10.00	- Ampoules	10
7010.20.00	- Stoppers, lids and other closures	20
7010.90	- Other:	
7010.90.10	- - Carboys and demijohns	20
7010.90.40	- - Bottles and phials, of a kind used for antibiotics, serums and other injectable liquids; bottles of a kind used for intravenous fluids	5
7010.90.90	- - Other	20
<b>70.11</b>	<b>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.</b>	
7011.10	- For electric lighting:	
7011.10.10	- - Stems	5
7011.10.90	- - Other	25

7011.20.00	- For cathode-ray tubes	0
7011.90.00	- Other	25
<b>70.13</b>	<b>Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).</b>	
7013.10.00	- Of glass-ceramics	35
	- Stemware drinking glasses, other than of glass-ceramics:	
7013.22.00	- - Of lead crystal	30
7013.28.00	- - Other	35
	- Other drinking glasses, other than of glass-ceramics:	
7013.33.00	- - Of lead crystal	30
7013.37.00	- - Other	35
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:	
7013.41.00	- - Of lead crystal	30
7013.42.00	- - Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	35
7013.49.00	- - Other	35
	- Other glassware:	
7013.91.00	- - Of lead crystal	30
7013.99.00	- - Other	15
<b>70.14</b>	<b>Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.</b>	
7014.00.10	- Of a kind suitable for use in motor vehicles	5
7014.00.90	- Other	5
<b>70.15</b>	<b>Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.</b>	
7015.10.00	- Glasses for corrective spectacles	3
7015.90	- Other:	
7015.90.10	- - Clock or watch glasses	5
7015.90.90	- - Other	5
<b>70.16</b>	<b>Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and</b>	

	<b>other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.</b>	
7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	25
7016.90.00	- Other	45
<b>70.17</b>	<b>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.</b>	
7017.10	- Of fused quartz or other fused silica:	
7017.10.10	- - Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0
7017.10.90	- - Other	0
7017.20.00	- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	0
7017.90.00	- Other	0
<b>70.18</b>	<b>Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.</b>	
7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	30
7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	0
7018.90.00	- Other	30
<b>70.19</b>	<b>Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).</b>	
	- Slivers, rovings, yarn and chopped strands:	
7019.11.00	- - Chopped strands, of a length of not more than 50 mm	3
7019.12.00	- - Rovings	3
7019.19	- - Other:	
7019.19.10	- - - Yarn	3
7019.19.90	- - - Other	3
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:	
7019.31.00	- - Mats	3

7019.32.00	- - Thin sheets (voiles)	3
7019.39	- - Other:	
7019.39.10	- - - Asphalt or coal-tar impregnated glass-fibre outerwrap of a kind used for pipelines	3
7019.39.90	- - - Other	3
7019.40.00	- Woven fabrics of rovings	3
	- Other woven fabrics:	
7019.51.00	- - Of a width not exceeding 30 cm	3
7019.52.00	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex	3
7019.59.00	- - Other	3
7019.90	- Other:	
7019.90.10	- - Glass fibres (including glass wool)	3
7019.90.90	- - Other	0
<b>70.20</b>	<b>Other articles of glass.</b>	
	- Glass moulds:	
7020.00.11	- - Of a kind used for the manufacture of acrylic goods	0
7020.00.19	- - Other	0
7020.00.20	- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0
7020.00.30	- Glass inners for vacuum flasks or other vacuum vessels	40
7020.00.40	- Evacuated tubes for solar energy collectors	3
	- Other:	
7020.00.91	- - Blinds	30
7020.00.99	- - Other	30

## SECTION XIV

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

#### Chapter 71

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

#### Notes.

1. Subject to Note 1 (A) to Section VI and except as provided below, all articles consisting wholly or partly:

(a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or

(b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2. (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.

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

3. This Chapter does not cover:

(a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);

(b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;

(c) Goods of Chapter 32 (for example, lustres);

(d) Supported catalysts (heading 38.15);

(e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;

(f) Articles of heading 43.03 or 43.04;

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

(h) Footwear, headgear or other articles of Chapter 64 or 65;

(ij) Umbrellas, walking-sticks or other articles of Chapter 66;

(k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

(m) Arms or parts thereof (Chapter 93);

(o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or

(p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.

4. (A) The expression "precious metal" means silver, gold and platinum.

(B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;

(b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;



(c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1 (A) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9. For the purposes of heading 71.13, the expression "articles of jewellery" means:

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

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

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

11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

#### **Subheading Notes.**

1. For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2. Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3. For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

### **SUB-CHAPTER I**

#### **NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES**

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>

<b>71.01</b>	<b>Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.</b>	
7101.10.00	- Natural pearls	3
	- Cultured pearls:	
7101.21.00	- - Unworked	3
7101.22.00	- - Worked	3
<b>71.02</b>	<b>Diamond, whether or worked, but not mounted or set.</b>	
7102.10.00	- Unsorted	1
	- Industrial:	
7102.21.00	- - Unworked or simply sawn, cleaved or bruted	0
7102.29.00	- - Other	0
	- Non-industrial:	
7102.31.00	- - Unworked or simply sawn, cleaved or bruted	0
7102.39.00	- - Other	0
<b>71.03</b>	<b>Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.</b>	
7103.10	- Unworked or simply sawn or roughly shaped:	
7103.10.10	- - Rubies	0
7103.10.20	- - Jade (nephrite and jadeite)	0
7103.10.90	- - Other	0
	- Otherwise worked:	
7103.91	- - Rubies, sapphires and emeralds:	
7103.91.10	- - - Rubies	0
7103.91.90	- - - Other	0
7103.99.00	- - Other	0
<b>71.04</b>	<b>Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.</b>	
7104.10	- Piezo-electric quartz:	
7104.10.10	- - Unworked	0
7104.10.20	- - Worked	0

7104.20.00	- Other, unworked or simply sawn or roughly shaped	0
7104.90.00	- Other	0
<b>71.05</b>	<b>Dust and powder of natural or synthetic precious or semi-precious stones.</b>	
7105.10.00	- Of diamonds	1
7105.90.00	- Other	1

## SUB-CHAPTER II

### PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METALS

Code	Description	Rate (%)
<b>71.06</b>	<b>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.</b>	
7106.10.00	- Powder	1
	- Other:	
7106.91.00	- - Unworked	1
7106.92.00	- - Semi-manufactured	1
<b>7107.00.00</b>	<b>Base metals clad with silver, not further worked than semi-manufactured.</b>	1
<b>71.08</b>	<b>Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.</b>	
	- Non-monetary:	
7108.11.00	- - Powder	0
7108.12.00	- - Other unwrought forms	0
7108.13.00	- - Other semi-manufactured forms	0
7108.20.00	- Monetary	0
<b>7109.00.00</b>	<b>Base metals or silver, clad with gold, not further worked than semi-manufactured.</b>	1
<b>71.10</b>	<b>Platinum, unwrought or in semi-manufactured forms, or in powder form.</b>	
	- Platinum:	
7110.11.00	- - Unwrought or in powder form	1

7110.19.00	- - Other	1
	- Palladium:	
7110.21.00	- - Unwrought or in powder form	1
7110.29.00	- - Other	1
	- Rhodium:	
7110.31.00	- - Unwrought or in powder form	1
7110.39.00	- - Other	1
	- Iridium, osmium and ruthenium:	
7110.41.00	- - Unwrought or in powder form	1
7110.49.00	- - Other	1
<b>71.11</b>	<b>Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.</b>	
7111.00.10	- Silver or gold, clad with platinum	1
7111.00.90	- Other	1
<b>71.12</b>	<b>Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.</b>	
7112.30.00	- Ash containing precious metal or precious metal compounds	1
	- Other:	
7112.91.00	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	1
7112.92.00	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	1
7112.99	- - Other:	
7112.99.10	- - - Of silver, including metal clad with silver but excluding sweepings containing other precious metals	1
7112.99.90	- - - Other	1

### SUB-CHAPTER III

#### JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES

Code	Description	Rate (%)
<b>71.13</b>	<b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.</b>	
	- Of precious metal whether or not plated or clad with precious metal:	

7113.11	- - Of silver, whether or not plated or clad with other precious metal:	
7113.11.10	- - - Parts	30
7113.11.90	- - - Other	30
7113.19	- - Of other precious metal, whether or not plated or clad with precious metal:	
7113.19.10	- - - Parts	25
7113.19.90	- - - Other	25
7113.20	- Of base metal clad with precious metal:	
7113.20.10	- - Parts	30
7113.20.90	- - Other	30
<b>71.14</b>	<b>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.</b>	
	- Of precious metal whether or not plated or clad with precious metal:	
7114.11.00	- - Of silver, whether or not plated or clad with other precious metal	30
7114.19.00	- - Of other precious metal, whether or not plated or clad with precious metal	30
7114.20.00	- Of base metal clad with precious metal	30
<b>71.15</b>	<b>Other articles of precious metal or of metal clad with precious metal.</b>	
7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	30
7115.90	- Other:	
7115.90.10	- - Of gold or silver	30
7115.90.20	- - Of metal clad with gold or silver	30
7115.90.90	- - Other	30
<b>71.16</b>	<b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).</b>	
7116.10.00	- Of natural or cultured pearls	30
7116.20.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	30
<b>71.17</b>	<b>Imitation jewellery.</b>	
	- Of base metal, whether or not plated with precious metal:	
7117.11	- - Cuff-links and studs:	

7117.11.10	- - - Parts	30
7117.11.90	- - - Other	30
7117.19	- - Other:	
7117.19.10	- - - Bangles	25
7117.19.20	- - - Other imitation jewellery	25
7117.19.90	- - - Parts	25
7117.90	- Other:	
	- - Bangles:	
7117.90.11	- - - Wholly of plastics or glass	25
7117.90.12	- - - Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother of pearl and other animal carving material, worked vegetable carving material or worked mineral carving material	25
7117.90.13	- - - Wholly of porcelain or china	25
7117.90.19	- - - Other	25
	- - Other imitation jewellery:	
7117.90.21	- - - Wholly of plastics or glass	25
7117.90.22	- - - Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother of pearl and other animal carving material, worked vegetable carving material or worked mineral carving material	25
7117.90.23	- - - Wholly of porcelain or china	25
7117.90.29	- - - Other	25
	- - Parts:	
7117.90.91	- - - Wholly of plastics or glass	25
7117.90.92	- - - Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother of pearl and other animal carving material, worked vegetable carving material or worked mineral carving material	25
7117.90.93	- - - Wholly of porcelain or china	25
7117.90.99	- - - Other	25
<b>71.18</b>	<b>Coin.</b>	
7118.10	- Coin (other than gold coin), not being legal tender:	
7118.10.10	- - Silver coin	30
7118.10.90	- - Other	30
7118.90	- Other:	
7118.90.10	- - Gold coin, whether or not legal tender	25
7118.90.20	- - Silver coin, being legal tender	25
7118.90.90	- - Other	25

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

**Notes.**

1. This Section does not cover:

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

2. Throughout the Nomenclature, the expression “parts of general use” means:

- (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
- (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
- (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

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

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

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

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

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

- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
- (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
- (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles:

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

For this purpose:

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

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

(a) **Waste and scrap**

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

(b) **Powders**

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

## **Chapter 72**

### **Iron and steel**

#### **Notes.**

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

(a) **Pig iron**

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

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

(b) **Spiegeleisen**



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

**(c) Ferro-alloys**

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

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

**(d) Steel**

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

**(e) Stainless steel**

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

**(f) Other alloy steel**

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

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

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

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

**(h) Granules**

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

**(ij) Semi-finished products**

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

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

These products are not presented in coils.

**(k) Flat-rolled products**

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

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

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

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

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

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

**(m) Other bars and rods**

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

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

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

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

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

**(o) Wire**

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

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

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

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

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

**Subheading Notes.**

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

**(a) Alloy pig iron**

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

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

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

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

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

**(c) Silicon-electrical steel**

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

**(d) High speed steel**

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

**(e) Silico-manganese steel**

Alloy steels containing by weight:

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

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

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

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

#### **SUB-CHAPTER I**

##### **PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM**

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>
<b>72.01</b>	<b>Pig iron and, spiegeleisen in pigs, blocks or other primary forms.</b>	
7201.10.00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	5
7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	5
7201.50.00	- Alloy pig iron; spiegeleisen	5
<b>72.02</b>	<b>Ferro-alloys.</b>	
	- Ferro-manganese:	
7202.11.00	- - Containing by weight more than 2% of carbon	5
7202.19.00	- - Other	5
	- Ferro-silicon:	
7202.21.00	- - Containing by weight more than 55% of silicon	5
7202.29.00	- - Other	5
7202.30.00	- Ferro-silico-manganese	5
	- Ferro-chromium:	
7202.41.00	- - Containing by weight more than 4% of carbon	5
7202.49.00	- - Other	0
7202.50.00	- Ferro-silico-chromium	0
7202.60.00	- Ferro-nickel	0
7202.70.00	- Ferro-molybdenum	0
7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	0

	- Other:	
7202.91.00	- - Ferro-titanium and ferro-silico-titanium	0
7202.92.00	- - Ferro-vanadium	0
7202.93.00	- - Ferro-niobium	0
7202.99.00	- - Other	0
<b>72.03</b>	<b>Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.</b>	
7203.10.00	- Ferrous products obtained by direct reduction of iron ore	0
7203.90.00	- Other	0
<b>72.04</b>	<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</b>	
7204.10.00	- Waste and scrap of cast iron	3
	- Waste and scrap of alloy steel:	
7204.21.00	- - Of stainless steel	0
7204.29.00	- - Other	0
7204.30.00	- Waste and scrap of tinned iron or steel	0
	- Other waste and scrap:	
7204.41.00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	3
7204.49.00	- - Other	0
7204.50.00	- Remelting scrap ingots	3
<b>72.05</b>	<b>Granules and powders, of pig iron, spiegeleisen, iron or steel.</b>	
7205.10.00	- Granules	0
	- Powders:	
7205.21.00	- - Of alloy steel	0
7205.29.00	- - Other	0

## SUB-CHAPTER II

### IRON AND NON-ALLOY STEEL

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>
<b>72.06</b>	<b>Iron and non-alloy steel in ingots or other primary forms</b>	

	<b>(excluding iron of heading 72.03).</b>	
7206.10	- Ingots:	
7206.10.10	- - Containing by weight more than 0.6% of carbon	1
7206.10.90	- - Other	1
7206.90.00	- Other	1
<b>72.07</b>	<b>Semi-finished products of iron or non-alloy steel.</b>	
	- Containing by weight less than 0.25% of carbon:	
7207.11.00	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	10
7207.12	- - Other, of rectangular (other than square) cross-section:	
7207.12.10	- - - Slabs	5
7207.12.90	- - - Other	10
7207.19.00	- - Other	10
7207.20	- Containing by weight 0.25% or more of carbon:	
	- - Containing by weight less than 0.6% of carbon:	
7207.20.10	- - - Slabs	5
	- - - Other:	
7207.20.21	- - - - Blocks roughly shaped by forging; sheet bars	5
7207.20.29	- - - - Other	10
	- - Other:	
7207.20.91	- - - Slabs	5
	- - - Other:	
7207.20.92	- - - - Blocks roughly shaped by forging; sheet bars	5
7207.20.99	- - - - Other	10
<b>72.08</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.</b>	
7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief	0
	- Other, in coils, not further worked than hot-rolled, pickled:	
7208.25.00	- - Of a thickness of 4.75 mm or more	0
7208.26.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	0
7208.27	- - Of a thickness of less than 3 mm:	
7208.27.10	- - - Of a thickness of less than 2 mm	0
7208.27.90	- - - Other	0
	- Other, in coils, not further worked than hot-rolled:	
7208.36.00	- - Of a thickness exceeding 10 mm	0

7208.37.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0
7208.38.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	0
7208.39.00	- - Of a thickness of less than 3 mm	0
7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	0
	- Other, not in coils, not further worked than hot-rolled:	
7208.51.00	- - Of a thickness exceeding 10 mm	0
7208.52.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0
7208.53.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	0
7208.54.00	- - Of a thickness of less than 3 mm	0
7208.90.00	- Other	0
<b>72.09</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.</b>	
	- In coils, not further worked than cold-rolled (cold-reduced):	
7209.15.00	- - Of a thickness of 3 mm or more	7
7209.16.00	- - Of a thickness exceeding 1 mm but less than 3 mm	7
7209.17.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	7
7209.18	- - Of a thickness of less than 0.5 mm:	
7209.18.10	- - - Tin-mill blackplate	0
	- - - Other:	
7209.18.91	- - - - Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less	7
7209.18.99	- - - - Other	7
	- Not in coils, not further worked than cold-rolled (cold-reduced):	
7209.25.00	- - Of a thickness of 3 mm or more	7
7209.26.00	- - Of a thickness exceeding 1 mm but less than 3 mm	7
7209.27.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	7
7209.28	- - Of a thickness of less than 0.5 mm:	
7209.28.10	- - - Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less	7
7209.28.90	- - - Other	7
7209.90	- Other:	
7209.90.10	- - Corrugated	7
7209.90.90	- - Other	7
<b>72.10</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of</b>	

	<b>600 mm or more, clad, plated or coated.</b>	
	- Plated or coated with tin:	
7210.11	- - Of a thickness of 0,5 mm or more:	
7210.11.10	- - - Containing by weight 0.6% or more of carbon	5
7210.11.90	- - - Other	5
7210.12	- - Of a thickness of less than 0.5 mm:	
7210.12.10	- - - Containing by weight 0.6% or more of carbon	5
7210.12.90	- - - Other	5
7210.20	- Plated or coated with lead, including terne-plate:	
7210.20.10	- - Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	0
7210.20.90	- - Other	0
7210.30	- Electrolytically plated or coated with zinc:	
	- - Containing by weight less than 0.6% of carbon:	
7210.30.11	- - - Of a thickness not exceeding 1.2 mm	10
7210.30.12	- - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	5
7210.30.19	- - - Other	5
	- - Other:	
7210.30.91	- - - Of a thickness not exceeding 1.2 mm	10
7210.30.99	- - - Other	5
	- Otherwise plated or coated with zinc:	
7210.41	- - Corrugated:	
	- - - Containing by weight less than 0.6% of carbon:	
7210.41.11	- - - - Of a thickness not exceeding 1.2 mm	20
7210.41.12	- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	10
7210.41.19	- - - - Other	10
	- - - Other:	
7210.41.91	- - - - Of a thickness not exceeding 1.2 mm	20
7210.41.99	- - - - Other	10
7210.49	- - Other:	
	- - - Containing by weight less than 0.6% of carbon:	
7210.49.11	- - - - Coated with zinc by the iron-zinc alloyed coating method, containing by weight less than 0.04% of carbon and of a thickness not exceeding 1.2 mm	0
7210.49.12	- - - - Other, of a thickness not exceeding 1.2 mm	20
7210.49.13	- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	10



7210.49.19	- - - - Other	10
	- - - Other:	
7210.49.91	- - - - Of a thickness not exceeding 1.2 mm	20
7210.49.99	- - - - Other	10
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	5
	- Plated or coated with aluminium:	
7210.61	- - Plated or coated with aluminium-zinc alloys:	
	- - - Containing by weight less than 0.6% of carbon:	
7210.61.11	- - - - Of a thickness not exceeding 1.2 mm	20
7210.61.12	- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	10
7210.61.19	- - - - Other	10
	- - - Other:	
7210.61.91	- - - - Of a thickness not exceeding 1.2 mm	20
7210.61.99	- - - - Other	10
7210.69	- - Other:	
	- - - Containing by weight less than 0.6% of carbon:	
7210.69.11	- - - - Of a thickness not exceeding 1.2 mm	20
7210.69.12	- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	10
7210.69.19	- - - - Other	10
	- - - Other:	
7210.69.91	- - - - Of a thickness not exceeding 1.2 mm	20
7210.69.99	- - - - Other	10
7210.70	- Painted, varnished or coated with plastics:	
7210.70.10	- - Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	5
7210.70.90	- - Other	5
7210.90	- Other:	
7210.90.10	- - Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	5
7210.90.90	- - Other	5
<b>72.11</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.</b>	
	- Not further worked than hot-rolled:	
7211.13	- - Rolled on four faces or in a closed box pass, of a width	

	exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief:	
7211.13.10	- - - Hoop and strip, of a width exceeding 150 mm but not exceeding 400 mm	0
7211.13.90	- - - Other	0
7211.14	- - Other, of a thickness of 4.75 mm or more:	
	- - - Of a thickness of 4.75 mm or more but not exceeding 10 mm:	
7211.14.11	- - - - Hoop and strip, of a width not exceeding 400 mm	0
7211.14.12	- - - - Corrugated, containing by weight less than 0.6% of carbon	0
7211.14.19	- - - - Other	0
	- - - Of a thickness of more than 10 mm:	
7211.14.21	- - - - Hoop and strip, of a width not exceeding 400 mm	0
7211.14.22	- - - - Corrugated, containing by weight less than 0.6% of carbon	0
7211.14.29	- - - - Other	0
7211.19	- - Other:	
	- - - Of a thickness of 2 mm or more but less than 4.75 mm:	
7211.19.11	- - - - Hoop and strip, of a width not exceeding 400 mm	0
7211.19.12	- - - - Corrugated, containing by weight less than 0.6% of carbon	7
7211.19.19	- - - - Other	0
	- - - Of a thickness of less than 2 mm:	
7211.19.21	- - - - Hoop and strip, of a width not exceeding 400 mm	0
7211.19.22	- - - - Corrugated, containing by weight less than 0.6% of carbon	7
7211.19.23	- - - - Other, of a thickness not exceeding 0.17 mm	0
7211.19.29	- - - - Other	0
	- Not further worked than cold-rolled (cold-reduced):	
7211.23	- - Containing by weight less than 0.25% of carbon:	
7211.23.10	- - - Corrugated	7
7211.23.20	- - - Hoop and strip, of a width not exceeding 400 mm	7
7211.23.30	- - - Other, of a thickness of 0.17 mm or less	7
7211.23.90	- - - Other	7
7211.29	- - Other:	
7211.29.10	- - - Corrugated	7
7211.29.20	- - - Hoop and strip, of a width not exceeding 400 mm	7
7211.29.30	- - - Other, of a thickness of 0.17 mm or less	7
7211.29.90	- - - Other	7
7211.90	- Other:	
7211.90.10	- - Hoop and strip, of a width not exceeding 400 mm	7

7211.90.20	- - Corrugated, containing by weight less than 0.6% of carbon	7
7211.90.30	- - Other, of a thickness of 0.17 mm or less	7
7211.90.90	- - Other	7
<b>72.12</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.</b>	
7212.10	- Plated or coated with tin:	
7212.10.10	- - Hoop and strip, of a width not exceeding 400 mm	7
	- - Other:	
7212.10.91	- - - Containing by weight less than 0.6% of carbon	7
7212.10.99	- - - Other	7
7212.20	- Electrolytically plated or coated with zinc:	
7212.20.10	- - Hoop and strip, of a width not exceeding 400 mm	7
7212.20.20	- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	7
7212.20.90	- - Other	7
7212.30	- Otherwise plated or coated with zinc:	
7212.30.10	- - Hoop and strip, of a width not exceeding 400 mm	10
7212.30.20	- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	10
	- - Other:	
7212.30.91	- - - Coated with zinc by the iron-zinc alloyed coating method, containing by weight less than 0.04% of carbon	0
7212.30.99	- - - Other	10
7212.40	- Painted, varnished or coated with plastics:	
7212.40.10	- - Hoop and strip, of a width not exceeding 400 mm	0
7212.40.20	- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	7
7212.40.90	- - Other	7
7212.50	- Otherwise plated or coated:	
	- - Plated or coated with chromium oxides or with chromium and chromium oxides:	
7212.50.11	- - - Hoop and strip, of a width not exceeding 400 mm	0
7212.50.12	- - - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	0
7212.50.19	- - - Other	0
	- - Plated or coated with aluminium-zinc alloys:	
7212.50.21	- - - Hoop and strip, of a width not exceeding 400 mm	10

7212.50.22	- - - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	10
7212.50.29	- - - Other	10
	- - Other:	
7212.50.91	- - - Hoop and strip, of a width not exceeding 400 mm	0
7212.50.92	- - - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	0
7212.50.99	- - - Other	0
7212.60	- Clad:	
7212.60.10	- - Hoop and strip, of a width not exceeding 400 mm	0
7212.60.20	- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	0
7212.60.90	- - Other	0
<b>72.13</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</b>	
7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	15
7213.20.00	- Other, of free-cutting steel	0
	- Other:	
7213.91	- - Of circular cross-section measuring less than 14 mm in diameter:	
7213.91.10	- - - Of a kind used for producing soldering sticks	7
7213.91.20	- - - Of a kind used for concrete reinforcement (rebars)	20
7213.91.90	- - - Other	3
7213.99	- - Other:	
7213.99.10	- - - Of a kind used for producing soldering sticks	5
7213.99.20	- - - Of a kind used for concrete reinforcement (rebars)	20
7213.99.90	- - - Other	3
<b>72.14</b>	<b>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extracted, but including those twisted after rolling.</b>	
7214.10	- Forged:	
	- - Containing by weight less than 0.6% of carbon:	
7214.10.11	- - - Of circular cross-section	0
7214.10.19	- - - Other	0
	- - Other:	
7214.10.21	- - - Of circular cross-section	0

7214.10.29	- - - Other	0
7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:	
	- - Containing by weight less than 0.6% of carbon:	
	- - - Of circular cross-section:	
7214.20.31	- - - - Of a kind used for concrete reinforcement (rebars)	20
7214.20.39	- - - - Other	0
	- - - Other:	
7214.20.41	- - - - Of a kind used for concrete reinforcement (rebars)	20
7214.20.49	- - - - Other	0
	- - Other:	
	- - - Of circular cross-section:	
7214.20.51	- - - - Of a kind used for concrete reinforcement (rebars)	20
7214.20.59	- - - - Other	0
	- - - Other:	
7214.20.61	- - - - Of a kind used for concrete reinforcement (rebars)	20
7214.20.69	- - - - Other	0
7214.30.00	- Other, of free-cutting steel	0
	- Other:	
7214.91	- - Of rectangular (other than square) cross-section:	
7214.91.10	- - - Containing by weight less than 0.6% of carbon	0
7214.91.20	- - - Containing by weight 0.6% or more of carbon	0
7214.99	- - Other:	
7214.99.10	- - - Containing by weight 0.6% or more of carbon, other than of circular cross-section	0
7214.99.90	- - - Other	0
<b>72.15</b>	<b>Other bars and rods of iron or non-alloy steel.</b>	
7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	0
7215.50	- Other, not further worked than cold-formed or cold-finished:	
7215.50.10	- - Containing by weight 0.6% or more of carbon, other than of circular cross-section	0
	- - Other:	
7215.50.91	- - - Of a kind used for concrete reinforcement (rebars)	20
7215.50.99	- - - Other	0
7215.90	- Other:	

7215.90.10	- - Of a kind used for concrete reinforcement (rebars)	20
7215.90.90	- - Other	0
<b>72.16</b>	<b>Angles, shapes and sections of iron or non-alloy steel.</b>	
7216.10.00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	15
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:	
7216.21.00	- - L sections	15
7216.22.00	- - T sections	15
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:	
7216.31.00	- - U sections	15
7216.32.00	- - I sections	15
7216.33.00	- - H sections	15
7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	15
7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:	
7216.50.10	- - Of a height of less than 80 mm	15
7216.50.90	- - Other	15
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:	
7216.61.00	- - Obtained from flat-rolled products	15
7216.69.00	- - Other	15
	- Other:	
7216.91.00	- - Cold-formed or cold-finished from flat-rolled products	15
7216.99.00	- - Other	15
<b>72.17</b>	<b>Wire of iron or non-alloy steel.</b>	
7217.10	- Not plated or coated, whether or not polished:	
7217.10.10	- - Containing by weight less than 0.25% of carbon	15
	- - Containing by weight 0.25% or more but less than 0.6% of carbon:	
7217.10.22	- - - Bead wire; reed wire; prestressed concrete steel wire; free-cutting steel wire	0
7217.10.29	- - - Other	10
	- - Containing by weight 0.6% or more of carbon:	
7217.10.31	- - - Spokes wire; bead wire; reed wire; prestressed concrete	0

	steel wire; free-cutting steel wire	
7217.10.39	- - - Other	3
7217.20	- Plated or coated with zinc:	
7217.20.10	- - Containing by weight less than 0.25% carbon	15
7217.20.20	- - Containing by weight 0.25% or more but less than 0.45% of carbon	5
	- - Containing by weight 0.45% or more of carbon	
7217.20.91	- - - Steel core wire of a kind used for steel reinforced aluminium conductors (ACSR)	0
7217.20.99	- - - Other	5
7217.30	- Plated or coated with other base metals:	
	- - Containing by weight less than 0.25% of carbon:	
7217.30.11	- - - Plated or coated with tin	10
7217.30.19	- - - Other	15
	- - Containing by weight 0.25% or more but less than 0.6% of carbon:	
7217.30.21	- - - Plated or coated with tin	5
7217.30.29	- - - Other	5
	- - Containing by weight 0.6% or more of carbon:	
7217.30.31	- - - Copper alloy coated steel wire of a kind used in the manufacture of pneumatic rubber tyres (bead wire)	5
7217.30.32	- - - Other, plated or coated with tin	5
7217.30.39	- - - Other	5
7217.90	- Other:	
7217.90.10	- - Containing by weight less than 0.25% of carbon	10
7217.90.90	- - Other	5

### SUB-CHAPTER III

#### STAINLESS STEEL

Code	Description	Rate (%)
<b>72.18</b>	<b>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.</b>	
7218.10.00	- Ingots and other primary forms	0
	- Other:	
7218.91.00	- - Of rectangular (other than square) cross-section	0

7218.99.00	- - Other	0
<b>72.19</b>	<b>Flat-rolled products of stainless steel, of a width of 600 mm or more.</b>	
	- Not further worked than hot-rolled, in coils:	
7219.11.00	- - Of a thickness exceeding 10 mm	0
7219.12.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0
7219.13.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	0
7219.14.00	- - Of a thickness of less than 3 mm	0
	- Not further worked than hot-rolled, not in coils:	
7219.21.00	- - Of a thickness exceeding 10 mm	0
7219.22.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0
7219.23.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	0
7219.24.00	- - Of a thickness of less than 3 mm	0
	- Not further worked than cold-rolled (cold-reduced):	
7219.31.00	- - Of a thickness of 4.75 mm or more	0
7219.32.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	0
7219.33.00	- - Of a thickness exceeding 1 mm but less than 3 mm	10
7219.34.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	10
7219.35.00	- - Of a thickness of less than 0.5 mm	10
7219.90.00	- Other	0
<b>72.20</b>	<b>Flat-rolled products of stainless steel, of a width of less than 600 mm.</b>	
	- Not further worked than hot-rolled:	
7220.11	- - Of a thickness of 4.75 mm or more:	
7220.11.10	- - - Hoop and strip, of a width not exceeding 400 mm	0
7220.11.90	- - - Other	0
7220.12	- - Of a thickness of less than 4.75 mm:	
7220.12.10	- - - Hoop and strip, of a width not exceeding 400 mm	0
7220.12.90	- - - Other	0
7220.20	- Not further worked than cold-rolled (cold-reduced):	
7220.20.10	- - Hoop and strip, of a width not exceeding 400 mm	10
7220.20.90	- - Other	10
7220.90	- Other:	
7220.90.10	- - Hoop and strip, of a width not exceeding 400 mm	0
7220.90.90	- - Other	0



<b>7221.00.00</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.</b>	0
<b>72.22</b>	<b>Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.</b>	
	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	
7222.11.00	- - Of circular cross-section	0
7222.19.00	- - Other	0
7222.20	- Bars and rods, not further worked than cold-formed or cold-finished:	
7222.20.10	- - Of circular cross-section	10
7222.20.90	- - Other	10
7222.30	- Other bars and rods:	
7222.30.10	- - Of circular cross-section	10
7222.30.90	- - Other	10
7222.40	- Angles, shapes and sections:	
7222.40.10	- - Not further worked than hot-rolled, hot-drawn or extruded	0
7222.40.90	- - Other	0
7223.00.00	Wire of stainless steel.	10

#### SUB-CHAPTER IV

#### OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>
<b>72.24</b>	<b>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.</b>	
7224.10.00	- Ingots and other primary forms	0
7224.90.00	- Other	0
<b>72.25</b>	<b>Flat-rolled products of other alloy steel, of a width of 600 mm or more.</b>	
	- Of silicon-electrical steel:	
7225.11.00	- - Grain-oriented	0
7225.19.00	- - Other	0

7225.30	- Other, not further worked than hot-rolled, in coils:	
7225.30.10	- - Of high speed steel	0
7225.30.90	- - Other	0
7225.40	- Other, not further worked than hot-rolled, not in coils:	
7225.40.10	- - Of high speed steel	0
7225.40.90	- - Other	0
7225.50	- Other, not further worked than cold-rolled (cold-reduced):	
7225.50.10	- - Of high speed steel	0
7225.50.90	- - Other	0
	- Other:	
7225.91	- - Electrolytically plated or coated with zinc:	
7225.91.10	- - - Of high speed steel	0
7225.91.90	- - - Other	0
7225.92	- - Otherwise plated or coated with zinc:	
7225.92.10	- - - Of high speed steel	0
7225.92.90	- - - Other	0
7225.99	- - Other:	
7225.99.10	- - - Of high speed steel	0
7225.99.90	- - - Other	0
<b>72.26</b>	<b>Flat-rolled products of other alloy steel, of a width of less than 600 mm.</b>	
	- Of silicon-electrical steel:	
7226.11	- - Grain-oriented:	
7226.11.10	- - - Hoop and strip, of a width not exceeding 400 mm	0
7226.11.90	- - - Other	0
7226.19	- - Other:	
7226.19.10	- - - Hoop and strip, of a width not exceeding 400 mm	0
7226.19.90	- - - Other	0
7226.20	- Of high speed steel:	
7226.20.10	- - Hoop and strip, of a width not exceeding 400 mm	0
7226.20.90	- - Other	0
	- Other:	
7226.91	- - Not further worked than hot-rolled:	
7226.91.10	- - - Hoop and strip, of a width not exceeding 400 mm	0
7226.91.90	- - - Other	0

7226.92	- - Not further worked than cold-rolled (cold-reduced):	
7226.92.10	- - - Hoop and strip, of a width not exceeding 400 mm	0
7226.92.90	- - - Other	0
7226.99	- - Other:	
	- - - Hoop and strip, of a width not exceeding 400 mm:	
7226.99.11	- - - - Plated or coated with zinc	0
7226.99.19	- - - - Other	0
	- - - Other:	
7226.99.91	- - - - Plated or coated with zinc	0
7226.99.99	- - - - Other	0
<b>72.27</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</b>	
7227.10.00	- Of high speed steel	0
7227.20.00	- Of silico-manganese steel	0
7227.90.00	- Other	0
<b>72.28</b>	<b>Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.</b>	
7228.10	- Bars and rods, of high speed steel:	
7228.10.10	- - Of circular cross-section	0
7228.10.90	- - Other	0
7228.20	- Bars and rods, of silico-manganese steel:	
	- - Of circular cross-section:	
7228.20.11	- - - Not further worked than hot-rolled, hot-drawn or extruded	0
7228.20.19	- - - Other	0
	- - Other:	
7228.20.91	- - - Not further worked than hot-rolled, hot-drawn or extruded	0
7228.20.99	- - - Other	0
7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	
7228.30.10	- - Of circular cross-section	0
7228.30.90	- - Other	0
7228.40	- Other bars and rods, not further worked than forged:	
7228.40.10	- - Of circular cross-section	0
7228.40.90	- - Other	0

7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished:	
7228.50.10	- - Of circular cross-section	0
7228.50.90	- - Other	0
7228.60	- Other bars and rods:	
7228.60.10	- - Of circular cross-section	0
7228.60.90	- - Other	0
7228.70	- Angles, shapes and sections:	
7228.70.10	- - Not further worked than hot-rolled, hot-drawn or extruded	0
7228.70.90	- - Other	0
7228.80	- Hollow drill bars and rods:	
	- - Containing by weight 0.6% or more of carbon:	
7228.80.11	- - - Of circular cross-section	0
7228.80.19	- - - Other	0
7228.80.90	- - Other	0
<b>72.29</b>	<b>Wire of other alloy steel.</b>	
7229.20.00	- Of silico-manganese steel	0
7229.90	- Other:	
7229.90.10	- - Of high speed steel	0
7229.90.90	- - Other	0

#### Article notes.

1. "Tin-mill blackplate" are classified as of sub-heading 7209.18.10.00, which are cold-rolled steel sheets, of a thickness not less than 0.15 mm and not exceeding 0.5 mm. With polished surface, with higher flatness than hot-rolled steel sheets.

"Tin-mill blackplate" shall satisfy any of the following standards:

- G3303 (Japanese Industrial Standard – JIS);
- A0625, A0650, A0657 (American Society for Testing and Materials- ASTM)
- 11951 (International Organization for Standardization – ISO)
- 10203, 10205 (British Standard - European Norm - BS-EN).

Customs authority shall request the customs declarant to present documents including the Inspection certificate or the manufacturer's certificate proving that such articles are used for manufacturing tinned steel products at the time of customs procedures and, if necessary, conduct physical inspection at the manufacture site of the use of such articles according to the declared purposes.

2. "Hot-rolled steel, with a thickness of under 3 mm" are of heading 72.08, which are hot-rolled steel, made from planks of steel billet, hot rolled, in coils, grain or leaves, with oxidized surface, containing different colors on the same area (grey or rust's color), with large tolerance.

Customs authority shall request the customs declarant to present documents including the Inspection Certificate or the Manufacturer's Certificate proving that such goods are hot-rolled

steel products that are manufactured according to a standard at the time of customs procedures and pursuant to regulations in the Section notes and notes of chapter 72 (HS Notes).

3. "cold-rolled steel, with a thickness of 0.5 mm to 3 mm" are of heading 72.09, which are of a kind made from hot-rolled steel through unheated rolling method, in coils or leaves. With polished surface, high flatness, bright surface (except for oxidized ones).

Customs authority shall request the customs declarant to present documents including the Inspection Certificate or the Manufacturer's Certificate proving that such goods are cold-rolled steel products that are manufactured according to a standard at the time of customs procedures and pursuant to regulations in the Section notes and notes of chapter 72 (HS Notes).

4. "Steel plated or coated with tin" are of sub-headings 7210.11 and 7210.12, "Steel plated or coated with chromium oxide or of chromium and chromium oxide" are of sub-heading 7210.50.

a) Physical characteristics: steel products plated with tin, chromium or chromium oxide and usually opaque bright, steel products plated with zinc are brighter (sometimes containing motifs);

b) Such products satisfy any of the following standards:

- G3303 (Japanese Industrial Standard – JIS G XXX);
- A0599 - XX, A0624- XX, A0626 - XX (American Society for Testing and Materials- ASTM)
- 11949 (International Organization for Standardization – ISO XXXX)
- 10203 (British Standard - European Norm - BS-EN XXXX:XXXX)

c) Customs authority shall request the customs declarant to present documents containing the Inspection Certificate or the Manufacturer's Certificate proving that such products are steel products plated or coated with such substances specified above at the time of customs procedures.

5. "Steel of a kind used for concrete reinforcement" of headings 72.13, 72.14, and 72.15 are a kind of steel used in steel rebar concrete component, for use in building construction that satisfy any of the following standards:

- TCVN 1651-1:2008; TCVN 1651-2:2008
- JIS G 3109
- JIS G 3112
- JIS G 3117
- GB 1499:1998
- International standards for steel used for concrete reinforcement of standards of other countries.

If the importing enterprise declare such product and "Other" steel, the Manufacturer's certificate or the assessment of a functional organization certifying that the imported steel products are not in accordance with any of the abovementioned standards.

### **Chapter 73**

#### **Articles of iron or steel**

##### **Notes.**

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

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

Code	Description	Rate
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		(%)
<b>73.01</b>	<b>Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.</b>	
7301.10.00	- Sheet piling	3
7301.20.00	- Angles, shapes and sections	5
<b>73.02</b>	<b>Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.</b>	
7302.10.00	- Rails	3
7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	3
7302.40.00	- Fish-plates and sole plates	3
7302.90	- Other:	
7302.90.10	- - Sleepers (cross-ties)	3
7302.90.90	- - Other	3
<b>73.03</b>	<b>Tubes, pipes and hollow profiles, of cast iron.</b>	
	- Tubes and pipes:	
7303.00.11	- - Hubless tubes and pipes	10
7303.00.19	- - Other	10
7303.00.90	- Other	3
<b>73.04</b>	<b>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.</b>	
	- Line pipe of a kind used for oil or gas pipelines:	
7304.11.00	- - Of stainless steel	0
7304.19.00	- - Other	0
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:	
7304.22.00	- - Drill pipe of stainless steel	0
7304.23.00	- - Other drill pipe	0
7304.24.00	- - Other, of stainless steel	0
7304.29.00	- - Other	0
	- Other, of circular cross-section, of iron or non-alloy steel:	

7304.31	- - Cold-drawn or cold-rolled (cold-reduced):	
7304.31.10	- - - Drillrod casing and tubing with pin and box threads	5
7304.31.20	- - - High-pressure pipe	0
7304.31.40	- - - Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	10
7304.31.90	- - - Other	5
7304.39	- - Other:	
7304.39.20	- - - High-pressure pipe	0
7304.39.40	- - - Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	10
7304.39.90	- - - Other	5
	- Other, of circular cross-section, of stainless steel:	
7304.41.00	- - Cold-drawn or cold-rolled (cold-reduced)	0
7304.49.00	- - Other	0
	- Other, of circular cross-section, of other alloy steel:	
7304.51	- - Cold-drawn or cold-rolled (cold-reduced):	
7304.51.10	- - - Drillrod casing and tubing with pin and box threads	0
7304.51.90	- - - Other	0
7304.59.00	- - Other	0
7304.90	- Other:	
7304.90.10	- - High-pressure pipe	0
7304.90.30	- - Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	10
7304.90.90	- - Other	5
<b>73.05</b>	<b>Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.</b>	
	- Line pipe of a kind used for oil or gas pipelines:	
7305.11.00	- - Longitudinally submerged arc welded	5
7305.12	- - Other, longitudinally welded:	
7305.12.10	- - - Electric resistance welded (ERW)	5
7305.12.90	- - - Other	5
7305.19	- - Other:	
7305.19.10	- - - Spiral or helical submerged arc welded	10
7305.19.90	- - - Other	10
7305.20.00	- Casing of a kind used in drilling for oil or gas	5

	- Other, welded:	
7305.31	- - Longitudinally welded:	
7305.31.10	- - - Stainless steel pipes and tubes	5
7305.31.90	- - - Other	5
7305.39	- - Other:	
7305.39.10	- - - High-pressure pipe	10
7305.39.90	- - - Other	10
7305.90.00	- Other	5
<b>73.06</b>	<b>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.</b>	
	- Line pipe of a kind used for oil or gas pipelines:	
7306.11	- - Welded, of stainless steel:	
7306.11.10	- - - Longitudinally electric resistance welded (ERW)	5
7306.11.20	- - - Spiral or helical submerged arc welded	5
7306.11.90	- - - Other	5
7306.19	- - Other:	
7306.19.10	- - - Longitudinally electric resistance welded (ERW)	5
7306.19.20	- - - Spiral or helical submerged arc welded	5
7306.19.90	- - - Other	5
	- Casing and tubing of a kind used in drilling for oil or gas:	
7306.21.00	- - Welded, of stainless steel	5
7306.29.00	- - Other	5
7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel:	
7306.30.10	- - Boiler tubes	10
7306.30.20	- - Copper-plated, fluororesin-coated or zinc-chromated steel tubes with an external diameter not exceeding 15 mm	10
7306.30.30	- - Pipe of a kind used to make sheath pipe (heater pipe) for heating elements of electric flat irons or rice cookers, with an external diameter not exceeding 12 mm	10
7306.30.40	- - High-pressure pipe	5
7306.30.90	- - Other	10
7306.40	- Other, welded, of circular cross-section, of stainless steel:	
7306.40.10	- - Boiler tubes	7
7306.40.20	- - Stainless steel pipes and tubes, with an external diameter exceeding 105 mm	7
7306.40.30	- - Pipes and tubes containing by weight at least 30% of nickel,	7



	with an external diameter not exceeding 10 mm	
7306.40.90	- - Other	0
7306.50	- Other, welded, of circular cross-section, of other alloy steel:	
7306.50.10	- - Boiler tubes	5
7306.50.90	- - Other	5
	- Other, welded, of non-circular cross-section:	
7306.61.00	- - Of square or rectangular cross-section	5
7306.69.00	- - Of other non-circular cross-section	5
7306.90	- Other:	
7306.90.10	- - Copper brazed pipes and tubes	10
7306.90.90	- - Other	10
<b>73.07</b>	<b>Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.</b>	
	- Cast fittings:	
7307.11	- - Of non-malleable cast iron:	
7307.11.10	- - - Hubless tube or pipe fittings	5
7307.11.90	- - - Other	5
7307.19.00	- - Other	5
	- Other, of stainless steel:	
7307.21	- - Flanges:	
7307.21.10	- - - Having an internal diameter of less than 15 cm	5
7307.21.90	- - - Other	5
7307.22	- - Threaded elbows, bends and sleeves:	
7307.22.10	- - - Having an internal diameter of less than 15 cm	10
7307.22.90	- - - Other	10
7307.23	- - Butt welding fittings:	
7307.23.10	- - - Having an internal diameter of less than 15 cm	5
7307.23.90	- - - Other	5
7307.29	- - Other:	
7307.29.10	- - - Having an internal diameter of less than 15 cm	5
7307.29.90	- - - Other	5
	- Other:	
7307.91	- - Flanges:	
7307.91.10	- - - Having an internal diameter of less than 15 cm	5
7307.91.90	- - - Other	5
7307.92	- - Threaded elbows, bends and sleeves:	

7307.92.10	- - - Having an internal diameter of less than 15 cm	10
7307.92.90	- - - Other	10
7307.93	- - Butt welding fittings:	
7307.93.10	- - - Having an internal diameter of less than 15 cm	5
7307.93.90	- - - Other	5
7307.99	- - Other:	
7307.99.10	- - - Having an internal diameter of less than 15 cm	5
7307.99.90	- - - Other	5
<b>73.08</b>	<b>Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.</b>	
7308.10	- Bridges and bridge-sections:	
7308.10.10	- - Prefabricated modular type joined by shear connectors	0
7308.10.90	- - Other	3
7308.20	- Towers and lattice masts:	
	- - Towers:	
7308.20.11	- - - Prefabricated modular type joined by shear connectors	3
7308.20.19	- - - Other	3
	- - Lattice masts:	
7308.20.21	- - - Prefabricated modular type joined by shear connectors	5
7308.20.29	- - - Other	5
7308.30.00	- Doors, windows and their frames and thresholds for doors	12
7308.40	- Equipment for scaffolding, shuttering, propping or pit-propping:	
7308.40.10	- - Prefabricated modular type joined by shear connectors	3
7308.40.90	- - Other	3
7308.90	- Other:	
7308.90.20	- - Prefabricated modular type joined by shear connectors	10
7308.90.40	- - Corrugated and curved galvanised plates or sheets prepared for use in conduits, culverts or tunnels	10
7308.90.50	- - Rails for ships	10
7308.90.60	- - Perforated cable trays	10
	- - Other:	
7308.90.92	- - - Guardrails	10

7308.90.99	- - - Other	10
<b>73.09</b>	<b>Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>	
	- Of a kind used for the conveyance or packing of goods:	
7309.00.11	- - Lined or heat-insulated	5
7309.00.19	- - Other	5
	- Other:	
7309.00.91	- - Lined or heat-insulated	5
7309.00.99	- - Other	5
<b>73.10</b>	<b>Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>	
7310.10	- Of a capacity of 50 l or more:	
7310.10.10	- - Of tinplate	12
7310.10.90	- - Other	12
	- Of a capacity of less than 50 l:	
7310.21	- - Cans which are to be closed by soldering or crimping:	
7310.21.10	- - - Of a capacity of less than 1 l	15
	- - - Other:	
7310.21.91	- - - - Of tinplate	10
7310.21.99	- - - - Other	12
7310.29	- - Other:	
7310.29.10	- - - Of a capacity of less than 1 l	15
	- - - Other:	
7310.29.91	- - - - Of tinplate	10
7310.29.99	- - - - Other	10
<b>73.11</b>	<b>Containers for compressed or liquefied gas, of iron or steel.</b>	
	- Seamless steel cylinders:	
7311.00.21	- - Of a capacity of less than 30 l	20
7311.00.22	- - Of a capacity of 30 l or more, but less than 110 l	5
7311.00.29	- - Other	0

	- Other:	
7311.00.93	- - Of a capacity of less than 30 l	17
7311.00.94	- - Of a capacity of 30 l or more, but less than 110 l	5
7311.00.99	- - Other	0
<b>73.12</b>	<b>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.</b>	
7312.10	- Stranded wire, ropes and cables:	
7312.10.10	- - Locked coils, flattened strands and non-rotating wire ropes	5
7312.10.20	- - Plated or coated with brass and of a diameter not exceeding 3 mm	5
	- - Other:	
7312.10.91	- - - Prestressing steel strand	3
7312.10.99	- - - Other	5
7312.90.00	- Other	5
<b>7313.00.00</b>	<b>Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.</b>	<b>30</b>
<b>73.14</b>	<b>Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.</b>	
	- Woven cloth:	
7314.12.00	- - Endless bands for machinery, of stainless steel	15
7314.14.00	- - Other woven cloth, of stainless steel	15
7314.19	- - Other:	
7314.19.10	- - - Endless bands for machinery other than of stainless steel	15
7314.19.90	- - - Other	15
7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more	15
	- Other grill, netting and fencing, welded at the intersection:	
7314.31.00	- - Plated or coated with zinc	20
7314.39.00	- - Other	20
	- Other cloth, grill, netting and fencing:	
7314.41.00	- - Plated or coated with zinc	30
7314.42.00	- - Plated or coated with zinc	30
7314.49.00	- - Other	30

7314.50.00	- Expanded metal	20
<b>73.15</b>	<b>Chain and parts thereof, of iron or steel.</b>	
	- Articulated link chain and parts thereof:	
7315.11	- - Roller chain:	
7315.11.10	- - - Bicycle or motorcycle chain	35
	- - - Other:	
7315.11.91	- - - - Transmission type, of a pitch length of not less than 6 mm and not more than 32 mm	3
7315.11.99	- - - - Other	3
7315.12	- - Other chain:	
7315.12.10	- - - Bicycle or motorcycle chain	3
7315.12.90	- - - Other	3
7315.19	- - Parts:	
7315.19.10	- - - Bicycle or motorcycle chain	35
7315.19.90	- - - Other	3
7315.20.00	- Skid chain	3
	- Other chain:	
7315.81.00	- - Stud-link	3
7315.82.00	- - Other, welded link	3
7315.89	- - Other:	
7315.89.10	- - - Bicycle or motorcycle chain	30
7315.89.90	- - - Other	3
7315.90	- Other parts:	
7315.90.20	- - Bicycle or motorcycle chain	30
<b>7315.90.90</b>	<b>- - Other</b>	<b>3</b>
7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	3
<b>73.17</b>	<b>Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.</b>	
7317.00.10	- Wire nails	20
7317.00.20	- Staples	20
7317.00.90	- Other	20

<b>73.18</b>	<b>Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.</b>	
	- Threaded articles:	
7318.11.00	- - Coach screws	5
7318.12.00	- - Other wood screws	12
7318.13.00	- - Screw hooks and screw rings	10
7318.14.00	- - Self-tapping screws	12
7318.15.00	- - Other screws and bolts, whether or not with their nuts or washers	12
7318.16.00	- - Nuts	12
7318.19.00	- - Other	12
	- Non-threaded articles:	
7318.21.00	- - Spring washers and other lock washers	12
7318.22.00	- - Other washers	12
7318.23.00	- - Rivets	12
7318.24.00	- - Cotters and cotter-pins	12
7318.29.00	- - Other	12
<b>73.19</b>	<b>Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.</b>	
7319.40.00	- Safety pins and other pins	30
7319.90	- Other:	
7319.90.10	- - Sewing, darning or embroidery needles	30
7319.90.90	- - Other	30
<b>73.20</b>	<b>Springs and leaves for springs, of iron or steel.</b>	
7320.10	- Leaf-springs and leaves therefor:	
	- - Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30:	
7320.10.11	- - - Suitable for use on motor vehicles of heading 87.02, 87.03 or 87.04	10
7320.10.19	- - - Other	3
7320.10.90	- - Other	3
7320.20	- Helical springs:	
7320.20.10	- - Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30	3

7320.20.90	- - Other	3
7320.90	- Other:	
7320.90.10	- - Of a kind used for motor vehicles	3
7320.90.90	- - Other	3
<b>73.21</b>	<b>Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.</b>	
	- Cooking appliances and plate warmers:	
7321.11.00	- - For gas fuel or for both gas and other fuels	15
7321.12.00	- - For liquid fuel	20
7321.19.00	- - Other, including appliances for solid fuel	20
	- Other instruments:	
7321.81.00	- - For gas fuel or for both gas and other fuels	15
7321.82.00	- - For liquid fuel	25
7321.89.00	- - Other, including appliances for solid fuel	25
7321.90	- Parts:	
7321.90.10	- - Of kerosene stoves	10
7321.90.20	- - Of cooking appliances and plate warmers using gas fuel	10
7321.90.90	- - Other	10
<b>73.22</b>	<b>Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.</b>	
	- Radiator and parts thereof:	
7322.11.00	- - Of cast iron	27
7322.19.00	- - Other	30
7322.90.00	- Other	20
<b>73.23</b>	<b>Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.</b>	
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	25
	- Other:	

7323.91	- - Of cast iron, not enamelled:	
7323.91.10	- - - Kitchenware	30
7323.91.20	- - - Ashtrays	30
7323.91.90	- - - Other	30
7323.92.00	- - Of cast iron, enamelled	30
7323.93	- - Of stainless steel:	
7323.93.10	- - - Kitchenware	30
7323.93.20	- - - Ashtrays	30
7323.93.90	- - - Other	30
7323.94.00	- - Of iron (other than cast iron) or steel, enamelled	30
7323.99	- - Other:	
7323.99.10	- - - Kitchenware	20
7323.99.20	- - - Ashtrays	20
7323.99.90	- - - Other	20
<b>73.24</b>	<b>Sanitary ware and parts thereof, of iron or steel.</b>	
7324.10	- Sinks and wash basins, of stainless steel:	
7324.10.10	- - Kitchen sinks	20
7324.10.90	- - Other	20
	- Baths:	
7324.21	- - Of cast iron, whether or not enamelled:	
7324.21.10	- - - Long shaped bathtubs	35
7324.21.90	- - - Other	35
7324.29.00	- - Other	35
7324.90	- Other, including parts:	
7324.90.10	- - Flushing water closets or urinals (fixed type)	20
7324.90.30	- - Bedpans and portable urinals	20
	- - Other:	
7324.90.91	- - - Parts of kitchen sinks or bathtubs	20
7324.90.93	- - - Parts of flushing water closets or urinals (fixed type)	20
7324.90.99	- - - Other	20
<b>73.25</b>	<b>Other cast articles of iron or steel.</b>	
7325.10	- Of non-malleable cast iron:	
7325.10.20	- - Manhole covers, gratings and frames therefor	20
7325.10.90	- - Other	15



	- Other:	
7325.91.00	- - Grinding balls and similar articles for mills	20
7325.99	- - Other:	
7325.99.20	- - - Manhole covers, gratings and frames therefor	20
7325.99.90	- - - Other	20
<b>73.26</b>	<b>Other articles of iron or steel.</b>	
	- Forged or stamped, but not further worked:	
7326.11.00	- - Grinding balls and similar articles for mills	20
7326.19.00	- - Other	10
7326.20	- Articles of iron or steel wire:	
7326.20.50	- - Poultry cages and the like	20
7326.20.90	- - Other	15
7326.90	- Other:	
7326.90.10	- - Ships' rudders	5
7326.90.30	- - Stainless steel clamp assemblies with rubber sleeves of a kind used for hubless cast iron pipes and pipe fittings	15
7326.90.60	- - Bunsen burners	15
7326.90.70	- - Horseshoes; riding boot spurs	15
	- - Other:	
7326.90.91	- - - Cigarette cases or boxes	15
7326.90.99	- - - Other	10

**SUB-CHAPTER III**  
**STAINLESS STEEL**

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>
<b>72.18</b>	<b>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.</b>	
7218.10.00	- Ingots and other primary forms	0
	- Other:	
7218.91.00	- - Of rectangular (other than square) cross-section	0
7218.99.00	- - Other	0
<b>72.19</b>	<b>Flat-rolled products of stainless steel, of a width of 600 mm or more.</b>	

	- Not further worked than hot-rolled, in coils:	
7219.11.00	- - Of a thickness exceeding 10 mm	0
7219.12.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0
7219.13.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	0
7219.14.00	- - Of a thickness of less than 3 mm	0
	- Not further worked than hot-rolled, not in coils:	
7219.21.00	- - Of a thickness exceeding 10 mm	0
7219.22.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0
7219.23.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	0
7219.24.00	- - Of a thickness of less than 3 mm	0
	- Not further worked than cold-rolled (cold-reduced):	
7219.31.00	- - Of a thickness of 4.75 mm or more	0
7219.32.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	0
7219.33.00	- - Of a thickness exceeding 1 mm but less than 3 mm	10
7219.34.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	10
7219.35.00	- - Of a thickness of less than 0.5 mm	10
7219.90.00	- Other	0
<b>72.20</b>	<b>Flat-rolled products of stainless steel, of a width of less than 600 mm.</b>	
	- Not further worked than hot-rolled:	
7220.11	- - Of a thickness of 4.75 mm or more:	
7220.11.10	- - - Hoop and strip, of a width not exceeding 400 mm	0
7220.11.90	- - - Other	0
7220.12	- - Of a thickness of less than 4.75 mm:	
7220.12.10	- - - Hoop and strip, of a width not exceeding 400 mm	0
7220.12.90	- - - Other	0
7220.20	- Not further worked than cold-rolled (cold-reduced):	
7220.20.10	- - Hoop and strip, of a width not exceeding 400 mm	10
7220.20.90	- - Other	10
7220.90	- Other:	
7220.90.10	- - Hoop and strip, of a width not exceeding 400 mm	0
7220.90.90	- - Other	0
<b>7221.00.00</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.</b>	0

<b>72.22</b>	<b>Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.</b>	
	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	
7222.11.00	- - Of circular cross-section	0
7222.19.00	- - Other	0
7222.20	- Bars and rods, not further worked than cold-formed or cold-finished:	
7222.20.10	- - Of circular cross-section	10
7222.20.90	- - Other	10
7222.30	- Other bars and rods:	
7222.30.10	- - Of circular cross-section	10
7222.30.90	- - Other	10
7222.40	- Angles, shapes and sections:	
7222.40.10	- - Not further worked than hot-rolled, hot-drawn or extruded	0
7222.40.90	- - Other	0
7223.00.00	Wire of stainless steel.	10

#### SUB-CHAPTER IV

#### OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>
<b>72.24</b>	<b>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.</b>	
7224.10.00	- Ingots and other primary forms	0
7224.90.00	- Other	0
<b>72.25</b>	<b>Flat-rolled products of other alloy steel, of a width of 600 mm or more.</b>	
	- Of silicon-electrical steel:	
7225.11.00	- - Grain-oriented	0
7225.19.00	- - Other	0
7225.30	- Other, not further worked than hot-rolled, in coils:	
7225.30.10	- - Of high speed steel	0
7225.30.90	- - Other	0
7225.40	- Other, not further worked than hot-rolled, not in coils:	

7225.40.10	- - Of high speed steel	0
7225.40.90	- - Other	0
7225.50	- Other, not further worked than cold-rolled (cold-reduced):	
7225.50.10	- - Of high speed steel	0
7225.50.90	- - Other	0
	- Other:	
7225.91	- - Electrolytically plated or coated with zinc:	
7225.91.10	- - - Of high speed steel	0
7225.91.90	- - - Other	0
7225.92	- - Otherwise plated or coated with zinc:	
7225.92.10	- - - Of high speed steel	0
7225.92.90	- - - Other	0
7225.99	- - Other:	
7225.99.10	- - - Of high speed steel	0
7225.99.90	- - - Other	0
<b>72.26</b>	<b>Flat-rolled products of other alloy steel, of a width of less than 600 mm.</b>	
	- Of silicon-electrical steel:	
7226.11	- - Grain-oriented:	
7226.11.10	- - - Hoop and strip, of a width not exceeding 400 mm	0
7226.11.90	- - - Other	0
7226.19	- - Other:	
7226.19.10	- - - Hoop and strip, of a width not exceeding 400 mm	0
7226.19.90	- - - Other	0
7226.20	- Of high speed steel:	
7226.20.10	- - Hoop and strip, of a width not exceeding 400 mm	0
7226.20.90	- - Other	0
	- Other:	
7226.91	- - Not further worked than hot-rolled:	
7226.91.10	- - - Hoop and strip, of a width not exceeding 400 mm	0
7226.91.90	- - - Other	0
7226.92	- - Not further worked than cold-rolled (cold-reduced):	
7226.92.10	- - - Hoop and strip, of a width not exceeding 400 mm	0
7226.92.90	- - - Other	0
7226.99	- - Other:	

	- - - Hoop and strip, of a width not exceeding 400 mm:	
7226.99.11	- - - - Plated or coated with zinc	0
7226.99.19	- - - - Other	0
	- - - Other:	
7226.99.91	- - - - Plated or coated with zinc	0
7226.99.99	- - - - Other	0
<b>72.27</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</b>	
7227.10.00	- Of high speed steel	0
7227.20.00	- Of silico-manganese steel	0
7227.90.00	- Other	0
<b>72.28</b>	<b>Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.</b>	
7228.10	- Bars and rods, of high speed steel:	
7228.10.10	- - Of circular cross-section	0
7228.10.90	- - Other	0
7228.20	- Bars and rods, of silico-manganese steel:	
	- - Of circular cross-section:	
7228.20.11	- - - Not further worked than hot-rolled, hot-drawn or extruded	0
7228.20.19	- - - Other	0
	- - Other:	
7228.20.91	- - - Not further worked than hot-rolled, hot-drawn or extruded	0
7228.20.99	- - - Other	0
7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	
7228.30.10	- - Of circular cross-section	0
7228.30.90	- - Other	0
7228.40	- Other bars and rods, not further worked than forged:	
7228.40.10	- - Of circular cross-section	0
7228.40.90	- - Other	0
7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished:	
7228.50.10	- - Of circular cross-section	0
7228.50.90	- - Other	0
7228.60	- Other bars and rods:	

7228.60.10	- - Of circular cross-section	0
7228.60.90	- - Other	0
7228.70	- Angles, shapes and sections:	
7228.70.10	- - Not further worked than hot-rolled, hot-drawn or extruded	0
7228.70.90	- - Other	0
7228.80	- Hollow drill bars and rods:	
	- - Containing by weight 0.6% or more of carbon:	
7228.80.11	- - - Of circular cross-section	0
7228.80.19	- - - Other	0
7228.80.90	- - Other	0
<b>72.29</b>	<b>Wire of other alloy steel.</b>	
7229.20.00	- Of silico-manganese steel	0
7229.90	- Other:	
7229.90.10	- - Of high speed steel	0
7229.90.90	- - Other	0

#### Article notes.

1. "Tin-mill blackplate" are classified as of sub-heading 7209.18.10.00, which are cold-rolled steel sheets, of a thickness not less than 0.15 mm and not exceeding 0.5 mm. With polished surface, with higher flatness than hot-rolled steel sheets.

"Tin-mill blackplate" shall satisfy any of the following standards:

- G3303 (Japanese Industrial Standard – JIS);
- A0625, A0650, A0657 (American Society for Testing and Materials- ASTM)
- 11951 (International Organization for Standardization – ISO)
- 10203, 10205 (British Standard - European Norm - BS-EN).

Customs authority shall request the customs declarant to present documents including the Inspection certificate or the manufacturer's certificate proving that such articles are used for manufacturing tinned steel products at the time of customs procedures and, if necessary, conduct physical inspection at the manufacture site of the use of such articles according to the declared purposes.

2. "Hot-rolled steel, with a thickness of under 3 mm" are of heading 72.08, which are hot-rolled steel, made from planks of steel billet, hot rolled, in coils, grain or leaves, with oxidized surface, containing different colors on the same area (grey or rust's color), with large tolerance.

Customs authority shall request the customs declarant to present documents including the Inspection Certificate or the Manufacturer's Certificate proving that such goods are hot-rolled steel products that are manufactured according to a standard at the time of customs procedures and pursuant to regulations in the Section notes and notes of chapter 72 (HS Notes).

3. "cold-rolled steel, with a thickness of 0.5 mm to 3 mm" are of heading 72.09, which are of a kind made from hot-rolled steel through unheated rolling method, in coils or leaves. With polished surface, high flatness, bright surface (except for oxidized ones).

Customs authority shall request the customs declarant to present documents including the Inspection Certificate or the Manufacturer's Certificate proving that such goods are cold-rolled steel products that are manufactured according to a standard at the time of customs procedures and pursuant to regulations in the Section notes and notes of chapter 72 (HS Notes).

4. "Steel plated or coated with tin" are of sub-headings 7210.11 and 7210.12, "Steel plated or coated with chromium oxide or of chromium and chromium oxide" are of sub-heading 7210.50.

a) Physical characteristics: steel products plated with tin, chromium or chromium oxide and usually opaque bright, steel products plated with zinc are brighter (sometimes containing motifs);

b) Such products satisfy any of the following standards:

- G3303 (Japanese Industrial Standard – JIS G XXX);
- A0599 - XX, A0624- XX, A0626 - XX (American Society for Testing and Materials- ASTM)
- 11949 (International Organization for Standardization – ISO XXXX)
- 10203 (British Standard - European Norm - BS-EN XXXX:XXXX)

c) Customs authority shall request the customs declarant to present documents containing the Inspection Certificate or the Manufacturer's Certificate proving that such products are steel products plated or coated with such substances specified above at the time of customs procedures.

5. "Steel of a kind used for concrete reinforcement" of headings 72.13, 72.14, and 72.15 are a kind of steel used in steel rebar concrete component, for use in building construction that satisfy any of the following standards:

- TCVN 1651-1:2008; TCVN 1651-2:2008
- JIS G 3109
- JIS G 3112
- JIS G 3117
- GB 1499:1998
- International standards for steel used for concrete reinforcement of standards of other countries.

If the importing enterprise declare such product and "Other" steel, the Manufacturer's certificate or the assessment of a functional organization certifying that the imported steel products are not in accordance with any of the abovementioned standards.

### Chapter 73

#### Articles of iron or steel

##### Notes.

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

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

Code	Description	Rate (%)
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	

7301.10.00	- Sheet piling	3
7301.20.00	- Angles, shapes and sections	5
<b>73.02</b>	<b>Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.</b>	
7302.10.00	- Rails	3
7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	3
7302.40.00	- Fish-plates and sole plates	3
7302.90	- Other:	
7302.90.10	- - Sleepers (cross-ties)	3
7302.90.90	- - Other	3
<b>73.03</b>	<b>Tubes, pipes and hollow profiles, of cast iron.</b>	
	- Tubes and pipes:	
7303.00.11	- - Hubless tubes and pipes	10
7303.00.19	- - Other	10
7303.00.90	- Other	3
<b>73.04</b>	<b>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.</b>	
	- Line pipe of a kind used for oil or gas pipelines:	
7304.11.00	- - Of stainless steel	0
7304.19.00	- - Other	0
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:	
7304.22.00	- - Drill pipe of stainless steel	0
7304.23.00	- - Other drill pipe	0
7304.24.00	- - Other, of stainless steel	0
7304.29.00	- - Other	0
	- Other, of circular cross-section, of iron or non-alloy steel:	
7304.31	- - Cold-drawn or cold-rolled (cold-reduced):	
7304.31.10	- - - Drillrod casing and tubing with pin and box threads	5
7304.31.20	- - - High-pressure pipe	0
7304.31.40	- - - Other, having an external diameter of less than 140 mm and	10



	containing less than 0.45% by weight of carbon	
7304.31.90	- - - Other	5
7304.39	- - Other:	
7304.39.20	- - - High-pressure pipe	0
7304.39.40	- - - Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	10
7304.39.90	- - - Other	5
	- Other, of circular cross-section, of stainless steel:	
7304.41.00	- - Cold-drawn or cold-rolled (cold-reduced)	0
7304.49.00	- - Other	0
	- Other, of circular cross-section, of other alloy steel:	
7304.51	- - Cold-drawn or cold-rolled (cold-reduced):	
7304.51.10	- - - Drillrod casing and tubing with pin and box threads	0
7304.51.90	- - - Other	0
7304.59.00	- - Other	0
7304.90	- Other:	
7304.90.10	- - High-pressure pipe	0
7304.90.30	- - Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	10
7304.90.90	- - Other	5
<b>73.05</b>	<b>Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.</b>	
	- Line pipe of a kind used for oil or gas pipelines:	
7305.11.00	- - Longitudinally submerged arc welded	5
7305.12	- - Other, longitudinally welded:	
7305.12.10	- - - Electric resistance welded (ERW)	5
7305.12.90	- - - Other	5
7305.19	- - Other:	
7305.19.10	- - - Spiral or helical submerged arc welded	10
7305.19.90	- - - Other	10
7305.20.00	- Casing of a kind used in drilling for oil or gas	5
	- Other, welded:	
7305.31	- - Longitudinally welded:	
7305.31.10	- - - Stainless steel pipes and tubes	5
7305.31.90	- - - Other	5

7305.39	- - Other:	
7305.39.10	- - - High-pressure pipe	10
7305.39.90	- - - Other	10
7305.90.00	- Other	5
<b>73.06</b>	<b>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.</b>	
	- Line pipe of a kind used for oil or gas pipelines:	
7306.11	- - Welded, of stainless steel:	
7306.11.10	- - - Longitudinally electric resistance welded (ERW)	5
7306.11.20	- - - Spiral or helical submerged arc welded	5
7306.11.90	- - - Other	5
7306.19	- - Other:	
7306.19.10	- - - Longitudinally electric resistance welded (ERW)	5
7306.19.20	- - - Spiral or helical submerged arc welded	5
7306.19.90	- - - Other	5
	- Casing and tubing of a kind used in drilling for oil or gas:	
7306.21.00	- - Welded, of stainless steel	5
7306.29.00	- - Other	5
7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel:	
7306.30.10	- - Boiler tubes	10
7306.30.20	- - Copper-plated, fluororesin-coated or zinc-chromated steel tubes with an external diameter not exceeding 15 mm	10
7306.30.30	- - Pipe of a kind used to make sheath pipe (heater pipe) for heating elements of electric flat irons or rice cookers, with an external diameter not exceeding 12 mm	10
7306.30.40	- - High-pressure pipe	5
7306.30.90	- - Other	10
7306.40	- Other, welded, of circular cross-section, of stainless steel:	
7306.40.10	- - Boiler tubes	7
7306.40.20	- - Stainless steel pipes and tubes, with an external diameter exceeding 105 mm	7
7306.40.30	- - Pipes and tubes containing by weight at least 30% of nickel, with an external diameter not exceeding 10 mm	7
7306.40.90	- - Other	0
7306.50	- Other, welded, of circular cross-section, of other alloy steel:	
7306.50.10	- - Boiler tubes	5

7306.50.90	- - Other	5
	- Other, welded, of non-circular cross-section:	
7306.61.00	- - Of square or rectangular cross-section	5
7306.69.00	- - Of other non-circular cross-section	5
7306.90	- Other:	
7306.90.10	- - Copper brazed pipes and tubes	10
7306.90.90	- - Other	10
<b>73.07</b>	<b>Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.</b>	
	- Cast fittings:	
7307.11	- - Of non-malleable cast iron:	
7307.11.10	- - - Hubless tube or pipe fittings	5
7307.11.90	- - - Other	5
7307.19.00	- - Other	5
	- Other, of stainless steel:	
7307.21	- - Flanges:	
7307.21.10	- - - Having an internal diameter of less than 15 cm	5
7307.21.90	- - - Other	5
7307.22	- - Threaded elbows, bends and sleeves:	
7307.22.10	- - - Having an internal diameter of less than 15 cm	10
7307.22.90	- - - Other	10
7307.23	- - Butt welding fittings:	
7307.23.10	- - - Having an internal diameter of less than 15 cm	5
7307.23.90	- - - Other	5
7307.29	- - Other:	
7307.29.10	- - - Having an internal diameter of less than 15 cm	5
7307.29.90	- - - Other	5
	- Other:	
7307.91	- - Flanges:	
7307.91.10	- - - Having an internal diameter of less than 15 cm	5
7307.91.90	- - - Other	5
7307.92	- - Threaded elbows, bends and sleeves:	
7307.92.10	- - - Having an internal diameter of less than 15 cm	10
7307.92.90	- - - Other	10
7307.93	- - Butt welding fittings:	

7307.93.10	- - - Having an internal diameter of less than 15 cm	5
7307.93.90	- - - Other	5
7307.99	- - Other:	
7307.99.10	- - - Having an internal diameter of less than 15 cm	5
7307.99.90	- - - Other	5
<b>73.08</b>	<b>Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.</b>	
7308.10	- Bridges and bridge-sections:	
7308.10.10	- - Prefabricated modular type joined by shear connectors	0
7308.10.90	- - Other	3
7308.20	- Towers and lattice masts:	
	- - Towers:	
7308.20.11	- - - Prefabricated modular type joined by shear connectors	3
7308.20.19	- - - Other	3
	- - Lattice masts:	
7308.20.21	- - - Prefabricated modular type joined by shear connectors	5
7308.20.29	- - - Other	5
7308.30.00	- Doors, windows and their frames and thresholds for doors	12
7308.40	- Equipment for scaffolding, shuttering, propping or pit-propping:	
7308.40.10	- - Prefabricated modular type joined by shear connectors	3
7308.40.90	- - Other	3
7308.90	- Other:	
7308.90.20	- - Prefabricated modular type joined by shear connectors	10
7308.90.40	- - Corrugated and curved galvanised plates or sheets prepared for use in conduits, culverts or tunnels	10
7308.90.50	- - Rails for ships	10
7308.90.60	- - Perforated cable trays	10
	- - Other:	
7308.90.92	- - - Guardrails	10
7308.90.99	- - - Other	10
<b>73.09</b>	<b>Reservoirs, tanks, vats and similar containers for any</b>	

	<b>material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>	
	- Of a kind used for the conveyance or packing of goods:	
7309.00.11	- - Lined or heat-insulated	5
7309.00.19	- - Other	5
	- Other:	
7309.00.91	- - Lined or heat-insulated	5
7309.00.99	- - Other	5
<b>73.10</b>	<b>Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>	
7310.10	- Of a capacity of 50 l or more:	
7310.10.10	- - Of tinplate	12
7310.10.90	- - Other	12
	- Of a capacity of less than 50 l:	
7310.21	- - Cans which are to be closed by soldering or crimping:	
7310.21.10	- - - Of a capacity of less than 1 l	15
	- - - Other:	
7310.21.91	- - - - Of tinplate	10
7310.21.99	- - - - Other	12
7310.29	- - Other:	
7310.29.10	- - - Of a capacity of less than 1 l	15
	- - - Other:	
7310.29.91	- - - - Of tinplate	10
7310.29.99	- - - - Other	10
<b>73.11</b>	<b>Containers for compressed or liquefied gas, of iron or steel.</b>	
	- Seamless steel cylinders:	
7311.00.21	- - Of a capacity of less than 30 l	20
7311.00.22	- - Of a capacity of 30 l or more, but less than 110 l	5
7311.00.29	- - Other	0
	- Other:	
7311.00.93	- - Of a capacity of less than 30 l	17
7311.00.94	- - Of a capacity of 30 l or more, but less than 110 l	5

7311.00.99	- - Other	0
<b>73.12</b>	<b>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.</b>	
7312.10	- Stranded wire, ropes and cables:	
7312.10.10	- - Locked coils, flattened strands and non-rotating wire ropes	5
7312.10.20	- - Plated or coated with brass and of a diameter not exceeding 3 mm	5
	- - Other:	
7312.10.91	- - - Prestressing steel strand	3
7312.10.99	- - - Other	5
7312.90.00	- Other	5
<b>7313.00.00</b>	<b>Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.</b>	<b>30</b>
<b>73.14</b>	<b>Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.</b>	
	- Woven cloth:	
7314.12.00	- - Endless bands for machinery, of stainless steel	15
7314.14.00	- - Other woven cloth, of stainless steel	15
7314.19	- - Other:	
7314.19.10	- - - Endless bands for machinery other than of stainless steel	15
7314.19.90	- - - Other	15
7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more	15
	- Other grill, netting and fencing, welded at the intersection:	
7314.31.00	- - Plated or coated with zinc	20
7314.39.00	- - Other	20
	- Other cloth, grill, netting and fencing:	
7314.41.00	- - Plated or coated with zinc	30
7314.42.00	- - Plated or coated with zinc	30
7314.49.00	- - Other	30
7314.50.00	- Expanded metal	20
<b>73.15</b>	<b>Chain and parts thereof, of iron or steel.</b>	

	- Articulated link chain and parts thereof:	
7315.11	- - Roller chain:	
7315.11.10	- - - Bicycle or motorcycle chain	35
	- - - Other:	
7315.11.91	- - - - Transmission type, of a pitch length of not less than 6 mm and not more than 32 mm	3
7315.11.99	- - - - Other	3
7315.12	- - Other chain:	
7315.12.10	- - - Bicycle or motorcycle chain	3
7315.12.90	- - - Other	3
7315.19	- - Parts:	
7315.19.10	- - - Bicycle or motorcycle chain	35
7315.19.90	- - - Other	3
7315.20.00	- Skid chain	3
	- Other chain:	
7315.81.00	- - Stud-link	3
7315.82.00	- - Other, welded link	3
7315.89	- - Other:	
7315.89.10	- - - Bicycle or motorcycle chain	30
7315.89.90	- - - Other	3
7315.90	- Other parts:	
7315.90.20	- - Bicycle or motorcycle chain	30
<b>7315.90.90</b>	<b>- - Other</b>	<b>3</b>
7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	3
<b>73.17</b>	<b>Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.</b>	
7317.00.10	- Wire nails	20
7317.00.20	- Staples	20
7317.00.90	- Other	20
<b>73.18</b>	<b>Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.</b>	
	- Threaded articles:	

7318.11.00	- - Coach screws	5
7318.12.00	- - Other wood screws	12
7318.13.00	- - Screw hooks and screw rings	10
7318.14.00	- - Self-tapping screws	12
7318.15.00	- - Other screws and bolts, whether or not with their nuts or washers	12
7318.16.00	- - Nuts	12
7318.19.00	- - Other	12
	- Non-threaded articles:	
7318.21.00	- - Spring washers and other lock washers	12
7318.22.00	- - Other washers	12
7318.23.00	- - Rivets	12
7318.24.00	- - Cotters and cotter-pins	12
7318.29.00	- - Other	12
<b>73.19</b>	<b>Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.</b>	
7319.40.00	- Safety pins and other pins	30
7319.90	- Other:	
7319.90.10	- - Sewing, darning or embroidery needles	30
7319.90.90	- - Other	30
<b>73.20</b>	<b>Springs and leaves for springs, of iron or steel.</b>	
7320.10	- Leaf-springs and leaves therefor:	
	- - Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30:	
7320.10.11	- - - Suitable for use on motor vehicles of heading 87.02, 87.03 or 87.04	10
7320.10.19	- - - Other	3
7320.10.90	- - Other	3
7320.20	- Helical springs:	
7320.20.10	- - Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30	3
7320.20.90	- - Other	3
7320.90	- Other:	
7320.90.10	- - Of a kind used for motor vehicles	3



7320.90.90	- - Other	3
<b>73.21</b>	<b>Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.</b>	
	- Cooking appliances and plate warmers:	
7321.11.00	- - For gas fuel or for both gas and other fuels	15
7321.12.00	- - For liquid fuel	20
7321.19.00	- - Other, including appliances for solid fuel	20
	- Other instruments:	
7321.81.00	- - For gas fuel or for both gas and other fuels	15
7321.82.00	- - For liquid fuel	25
7321.89.00	- - Other, including appliances for solid fuel	25
7321.90	- Parts:	
7321.90.10	- - Of kerosene stoves	10
7321.90.20	- - Of cooking appliances and plate warmers using gas fuel	10
7321.90.90	- - Other	10
<b>73.22</b>	<b>Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.</b>	
	- Radiator and parts thereof:	
7322.11.00	- - Of cast iron	27
7322.19.00	- - Other	30
7322.90.00	- Other	20
<b>73.23</b>	<b>Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.</b>	
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	25
	- Other:	
7323.91	- - Of cast iron, not enamelled:	
7323.91.10	- - - Kitchenware	30
7323.91.20	- - - Ashtrays	30

7323.91.90	- - - Other	30
7323.92.00	- - Of cast iron, enamelled	30
7323.93	- - Of stainless steel:	
7323.93.10	- - - Kitchenware	30
7323.93.20	- - - Ashtrays	30
7323.93.90	- - - Other	30
7323.94.00	- - Of iron (other than cast iron) or steel, enamelled	30
7323.99	- - Other:	
7323.99.10	- - - Kitchenware	20
7323.99.20	- - - Ashtrays	20
7323.99.90	- - - Other	20
<b>73.24</b>	<b>Sanitary ware and parts thereof, of iron or steel.</b>	
7324.10	- Sinks and wash basins, of stainless steel:	
7324.10.10	- - Kitchen sinks	20
7324.10.90	- - Other	20
	- Baths:	
7324.21	- - Of cast iron, whether or not enamelled:	
7324.21.10	- - - Long shaped bathtubs	35
7324.21.90	- - - Other	35
7324.29.00	- - Other	35
7324.90	- Other, including parts:	
7324.90.10	- - Flushing water closets or urinals (fixed type)	20
7324.90.30	- - Bedpans and portable urinals	20
	- - Other:	
7324.90.91	- - - Parts of kitchen sinks or bathtubs	20
7324.90.93	- - - Parts of flushing water closets or urinals (fixed type)	20
7324.90.99	- - - Other	20
<b>73.25</b>	<b>Other cast articles of iron or steel.</b>	
7325.10	- Of non-malleable cast iron:	
7325.10.20	- - Manhole covers, gratings and frames therefor	20
7325.10.90	- - Other	15
	- Other:	
7325.91.00	- - Grinding balls and similar articles for mills	20
7325.99	- - Other:	

7325.99.20	- - - Manhole covers, gratings and frames therefor	20
7325.99.90	- - - Other	20
<b>73.26</b>	<b>Other articles of iron or steel.</b>	
	- Forged or stamped, but not further worked:	
7326.11.00	- - Grinding balls and similar articles for mills	20
7326.19.00	- - Other	10
7326.20	- Articles of iron or steel wire:	
7326.20.50	- - Poultry cages and the like	20
7326.20.90	- - Other	15
7326.90	- Other:	
7326.90.10	- - Ships' rudders	5
7326.90.30	- - Stainless steel clamp assemblies with rubber sleeves of a kind used for hubless cast iron pipes and pipe fittings	15
7326.90.60	- - Bunsen burners	15
7326.90.70	- - Horseshoes; riding boot spurs	15
	- - Other:	
7326.90.91	- - - Cigarette cases or boxes	15
7326.90.99	- - - Other	10

## Chapter 74

### Copper and articles thereof

#### Notes.

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

#### (a) Refined copper

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

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

Element		Limited content (% by weight)
Ag	Silver	0,25
As	Arsenic	0,5
Cd	Cadmium	1,3
Cr	Chromium	1,4
Mg	Magnesium	0,8
Pb	Lead	1,5

S	Sulphur	0,7
Sn	Tin	0,8
Te	Telu	0,8
Zn	Zinc	1,0
Zr	Zirconium	0,3
Other elements*, each		0,3
(*) Other elements, for example: Al (Aluminum), Be (Benli), Co (Cobal), Fe (Iron), Mn (Mangan), Ni (Nickel), Si (Silic)		

**(b) Copper alloys**

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

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

**(c) Master alloys**

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.48.

**(d) Bars and rods**

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

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

**(e) Profiles**

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

**(f) Wire**

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

triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

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

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

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

Headings 74.09 and 74.10 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, 346 polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

**(h) Tubes and pipes**

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

**Subheading Notes.**

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

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

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

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

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

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

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

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

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

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

Code	Description	Rate
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		(%)
<b>7401.00.00</b>	<b>Copper mattes; cement copper (precipitated copper).</b>	0
<b>7402.00.00</b>	<b>Unrefined copper; copper anodes for electrolytic refining.</b>	0
<b>74.03</b>	<b>Refined copper and copper alloys, unwrought.</b>	
	- Refined copper:	
7403.11.00	- - Cathodes and sections of cathodes	0
7403.12.00	- - Wire-bars	0
7403.13.00	- - Billets	0
7403.19.00	- - Other	0
	- Copper alloys:	
7403.21.00	- - Copper-zinc base alloys (brass)	0
7403.22.00	- - Copper-tin base alloys (bronzes)	0
7403.29.00	- - Other copper alloys (other than master alloys of heading 74.05)	0
<b>7404.00.00</b>	<b>Copper waste and scrap.</b>	0
<b>7405.00.00</b>	<b>Master alloys of copper.</b>	0
<b>74.06</b>	<b>Copper powders and flakes.</b>	
7406.10.00	- Powders of non-lamellar structure	0
7406.20.00	- Powders of lamellar structure; flakes	0
<b>74.07</b>	<b>Copper bars, rods and profiles.</b>	
7407.10	- Of refined copper:	
7407.10.30	- - Profiles	0
7407.10.40	- - Bars and rods	5
	- Of copper alloys:	
7407.21.00	- - Of copper-zinc base alloys (brass)	0
7407.29.00	- - Other	0
<b>74.08</b>	<b>Copper wire.</b>	
	- Of refined copper:	

7408.11	- - Of which the maximum cross-sectional dimension exceeds 6 mm:	
7408.11.10	- - - Of which the maximum cross-sectional dimension does not exceed 14 mm	10
7408.11.90	- - - Other	5
7408.19.00	- - Other	10
	- Of copper alloys:	
7408.21.00	- - Of copper-zinc base alloys (brass)	3
7408.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0
7408.29.00	- - Other	0
<b>74.09</b>	<b>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.</b>	
	- Of refined copper:	
7409.11.00	- - In coils	3
7409.19.00	- - Other	0
	- Of copper-zinc base alloys (brass):	
7409.21.00	- - In coils	0
7409.29.00	- - Other	0
	- Of copper-tin base alloys (bronze):	
7409.31.00	- - In coils	0
7409.39.00	- - Other	0
7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0
7409.90.00	- Of other copper alloys	0
<b>74.10</b>	<b>Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm.</b>	
	- Not backed:	
7410.11.00	- - Of refined copper	0
7410.12.00	- - Of copper alloys	0
	- Backed:	
7410.21.00	- - Of refined copper	0
7410.22.00	- - Of other copper alloys	0
<b>74.11</b>	<b>Copper tubes and pipes.</b>	

7411.10.00	- Of refined copper	5
	- Of copper alloys:	
7411.21.00	- - Of copper-zinc base alloys (brass)	5
7411.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5
7411.29.00	- - Other	3
<b>74.12</b>	<b>Copper tube or pipe fittings (for example, couplings, elbows, sleeves).</b>	
7412.10.00	- Of refined copper	0
7412.20	- Of copper alloys:	
7412.20.10	- - Of copper-zinc base alloys (brass)	0
7412.20.90	- - Other	0
<b>74.13</b>	<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.</b>	
7413.00.10	- Of a diameter not exceeding 28.28 mm	15
7413.00.90	- Other	0
<b>74.15</b>	<b>Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.</b>	
7415.10	- Nails and tacks, drawing pins, staples and similar articles:	
7415.10.10	- - Nails	20
7415.10.20	- - Staples	20
7415.10.90	- - Other	20
	- Other articles, not threaded:	
7415.21.00	- - Washers (including spring washers)	10
7415.29.00	- - Other	10
	- Other threaded articles:	
7415.33	- - Screws; bolts and nuts:	
7415.33.10	- - - Screws	10
7415.33.20	- - - Bolts and nuts	10
7415.39.00	- - Other	10
<b>74.18</b>	<b>Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads,</b>	



	<b>gloves and the like, of copper; sanitary ware and parts thereof, of copper.</b>	
7418.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	
7418.10.10	- - Pot scourers and scouring or polishing pads, gloves and the like	25
7418.10.30	- - Cooking or heating apparatus of a kind used for household purposes, non-electric and parts thereof	25
7418.10.90	- - Other	25
7418.20.00	- Sanitary ware and parts thereof	30
<b>74.19</b>	<b>Other articles of copper.</b>	
7419.10.00	- Chain and parts thereof	5
	- Other:	
7419.91.00	- - Cast, moulded, stamped or forged, but not further worked	5
7419.99	- - Other:	
	- - - Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper:	
7419.99.31	- - - - For machinery	0
7419.99.39	- - - - Other	0
7419.99.40	- - - Springs	0
7419.99.50	- - - Cigarette cases or boxes	5
7419.99.60	- - - Cooking or heating apparatus, other than of a kind used for domestic purposes, and parts thereof	5
7419.99.70	- - - Articles specially designed for use during religious rites	5
7419.99.90	- - - Other	5

## Chapter 75

### Nickel and articles thereof

#### Notes.

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

#### (a) Bars and rods

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

**(b) Profiles**

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

**(c) Wire**

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

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

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

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

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

**(e) Tubes and pipes**

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

**Subheading Notes.**

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

**(a) Nickel, not alloyed**

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

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

TABLE – Other elements

Element		Limiting content % by weight
Fe	Iron	0,5

O	Oxygen	0,4
Other elements, each		0,3

**(b) Nickel alloys**

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

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

2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of 352 subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Code	Description	Rate (%)
<b>75.01</b>	<b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.</b>	
7501.10.00	- Nickel mattes	0
7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	0
<b>75.02</b>	<b>Unwrought nickel.</b>	
7502.10.00	- Nickel, not alloyed	0
7502.20.00	- Nickel alloys	0
<b>7503.00.00</b>	<b>Nickel waste and scrap.</b>	0
<b>7504.00.00</b>	<b>Nickel powders and flakes.</b>	0
<b>75.05</b>	<b>Nickel bars, rods, profiles and wire.</b>	
	- Bars, rods and profiles:	
7505.11.00	- - Of nickel, not alloyed	0
7505.12.00	- - Of nickel alloys	0
	- Wire:	
7505.21.00	- - Of nickel, not alloyed	0
7505.22.00	- - Of nickel alloys	0
<b>75.06</b>	<b>Nickel plates, sheets, strip and foil.</b>	

7506.10.00	- Of nickel, not alloyed	0
7506.20.00	- Of nickel alloys	0
<b>75.07</b>	<b>Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</b>	
	- Tubes and pipes:	
7507.11.00	- - Of nickel, not alloyed	0
7507.12.00	- - Of nickel alloys	0
7507.20.00	- Tube or pipe fittings	0
<b>75.08</b>	<b>Other articles of nickel.</b>	
7508.10.00	- Cloth, grill and netting, of nickel wire	0
7508.90	- Other:	
7508.90.30	- - Bolts and nuts	0
7508.90.40	- - Other articles suitable for use in construction	0
7508.90.50	- - Electroplating anodes, including those produced by electrolysis	0
7508.90.90	- - Other	0

## Chapter 76

### Aluminium and articles thereof

#### Notes.

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

#### (a) Bars and rods

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

#### (b) Profiles

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

#### (c) Wire

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

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

Flat-surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Headings 76.06 and 76.07 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

**(e) Tubes and pipes**

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

**Subheading Notes.**

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

**(a) Aluminium, not alloyed**

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

TABLE – Other elements

Element	Limited content by weight (%)
Fe + Si (iron plus silicon)	1
Other elements (1), each	0,1 <sup>(2)</sup>

(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.

(2) Copper is permitted in a proportion greater than 0.1 %, but not more than 0.2 %, provided that neither the chromium nor manganese content exceeds 0.05 %

**(b) Aluminium alloys**

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

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 1 %.

2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7616.91 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>
<b>76.01</b>	<b>Unwrought aluminium.</b>	
7601.10.00	- Aluminium, not alloyed	2
7601.20.00	- Aluminium alloys	2
<b>7602.00.00</b>	<b>Aluminium waste and scrap.</b>	0
<b>76.03</b>	<b>Aluminium powders and flakes.</b>	
7603.10.00	- Powders of non-lamellar structure	0
7603.20.00	- Powders of lamellar structure; flakes	0
<b>76.04</b>	<b>Aluminium bars, rods and profiles.</b>	
7604.10	- Of aluminium, not alloyed:	
7604.10.10	- - Bars and rods	5
7604.10.90	- - Other	10
	- Of aluminium alloys:	
7604.21	- - Hollow profiles:	
7604.21.10	- - - Perforated tube profiles of a kind suitable for use in evaporator coils of motor vehicle air conditioning machines	10
7604.21.90	- - - Other	10
7604.29	- - Other:	
7604.29.10	- - - Extruded bars and rods	5
7604.29.30	- - - Y-shaped profiles for zip fasteners, in coils	10
7604.29.90	- - - Other	10
<b>76.05</b>	<b>Aluminium wire.</b>	
	- Of aluminium, not alloyed:	
7605.11.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	10
7605.19	- - Other:	
7605.19.10	- - - Of a diameter not exceeding 0.0508 mm	10
7605.19.90	- - - Other	10

	- Of aluminium alloys:	
7605.21.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	3
7605.29.00	- - Other	3
<b>76.06</b>	<b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.</b>	
	- Rectangular (including square):	
7606.11	- - Of aluminium, not alloyed:	
7606.11.10	- - - Plain or figured by rolling or pressing, not otherwise surface treated	0
7606.11.90	- - - Other	0
7606.12	- - Of aluminium alloys:	
7606.12.10	- - - Can stock including end stock and tab stock, in coils	3
7606.12.20	- - - Aluminium plates, not sensitised, of a kind used in the printing industry	0
	- - - Sheets:	
7606.12.31	- - - - Of aluminium alloy 5082 or 5182, exceeding 1 m in width, in coils	3
7606.12.39	- - - - Other	3
7606.12.90	- - - Other	3
	- Other:	
7606.91.00	- - Of aluminium, not alloyed	0
7606.92.00	- - Of aluminium alloys	3
<b>76.07</b>	<b>Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.</b>	
	- Not backed:	
7607.11.00	- - Rolled but not further worked	0
7607.19.00	- - Other	3
7607.20.00	- Backed	3
<b>76.08</b>	<b>Aluminium tubes and pipes.</b>	
7608.10.00	- Of aluminium, not alloyed	3
7608.20.00	- Of aluminium alloys	3
7609.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	3

<b>76.10</b>	<b>Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.</b>	
7610.10.00	- Doors, windows and their frames and thresholds for doors	15
7610.90	- Other:	
7610.90.20	- - Internal or external floating roofs for storage tanks	3
7610.90.90	- - Other	15
<b>7611.00.00</b>	<b>Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>	5
<b>76.12</b>	<b>Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>	
7612.10.00	- Collapsible tubular containers	20
7612.90	- Other:	
7612.90.10	- - Seamless containers of a kind suitable for fresh milk	15
7612.90.90	- - Other	15
<b>7613.00.00</b>	<b>Aluminium containers for compressed or liquefied gas.</b>	3
<b>76.14</b>	<b>Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.</b>	
7614.10	- With steel core:	
	- - Cables:	
7614.10.11	- - - Of a diameter not exceeding 25.3 mm	20
7614.10.12	- - - Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	15
7614.10.19	- - - Other	10
7614.10.90	- - Other	5
7614.90	- Other:	



	- - Cables:	
7614.90.11	- - - Of a diameter not exceeding 25.3 mm	20
7614.90.12	- - - Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	15
7614.90.19	- - - Other	10
7614.90.90	- - Other	5
<b>76.15</b>	<b>Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.</b>	
7615.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	
7615.10.10	- - Pot scourers and scouring or polishing pads, gloves and the like	30
7615.10.90	- - Other	22
7615.20	- Sanitary ware and parts thereof:	
7615.20.20	- - Bedpans, urinals and chamber-pots	30
7615.20.90	- - Other	30
<b>76.16</b>	<b>Other articles of aluminium.</b>	
7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles:	
7616.10.10	- - Nails	20
7616.10.20	- - Staples and hooks; bolts and nuts	20
7616.10.90	- - Other	20
	- Other:	
7616.91.00	- - Cloth, grill, netting and fencing, of aluminium wire	20
7616.99	- - Other:	
7616.99.20	- - - Ferrules of a kind suitable for use in the manufacture of pencils	20
7616.99.30	- - - Slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter	20
7616.99.40	- - - Bobbins, spools, reels and similar supports for textile yarn	20
7616.99.60	- - - Spouts and cups of a kind used for latex collection	20
	- - - Other:	
7616.99.91	- - - - Cigarette cases or boxes; blinds	15
7616.99.92	- - - - Expanded metal	15
7616.99.99	- - - - Other	15

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## Chapter 78

### Lead and articles thereof

#### Notes.

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

#### (a) Bars and rods

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

#### (b) Profiles

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

#### (c) Wire

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

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

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

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

Heading 78.04 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

#### (e) Tubes and pipes

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

#### Subheading Notes.

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

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

TABLE – Other elements

Element		Limiting content % by weight
Ag	Silver	0,02
As	Arsenic	0,005
Bi	Bismuth	0,05
Ca	Calcium	0,002
Cd	Cadmium	0,002
Cu	Copper	0,08
Fe	Iron	0,002
S	Sulphur	0,002
Sb	Antimony	0,005
Sn	Tin	0,005
Zn	Zinc	0,002
Other (for example Te), each		0,001

Code	Description	Rate (%)
<b>78.01</b>	<b>Unwrought lead.</b>	
7801.10.00	- Refined lead	0
	- Other:	
7801.91.00	- - Containing by weight antimony as the principal other element	0
7801.99.00	- - Other	0
<b>7802.00.00</b>	<b>Lead waste and scrap.</b>	0
<b>78.04</b>	<b>Lead plates, sheets, strip and foil; lead powders and flakes.</b>	

	- Plates, sheets, strip and foil:	
7804.11.00	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	0
7804.19.00	- - Other	0
7804.20.00	- Powders and flakes	0
<b>78.06</b>	<b>Other articles of lead.</b>	
7806.00.20	- Bars, rods, profiles and wire	0
7806.00.30	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	0
7806.00.90	- Other	0

## Chapter 79

### Zinc and articles thereof

#### Notes.

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

#### (a) Bars and rods

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

#### (b) Profiles

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

#### (c) Wire

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

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

Flat-surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including

“modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

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

#### (e) Tubes and pipes

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

#### Subheading Notes.

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

##### (a) Zinc, not alloyed

Metal containing by weight at least 97.5 % of zinc.

##### (b) Zinc alloys

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5 %.

##### (c) Zinc dust

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80 % by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85 % by weight of metallic zinc.

Code	Description	Rate (%)
<b>79.01</b>	<b>Unwrought zinc.</b>	
	- Zinc, not alloyed:	
7901.11.00	- - Containing by weight 99.99% or more of zinc	0
7901.12.00	- - Containing by weight less than 99.99% of zinc	0
7901.20.00	- Zinc alloys	0
<b>7902.00.00</b>	<b>Zinc waste and scrap.</b>	0
<b>79.03</b>	<b>Zinc dust, powders and flakes.</b>	
7903.10.00	- Zinc dust	0

7903.90.00	- Other	0
<b>7904.00.00</b>	<b>Zinc bars, rods, profiles and wire.</b>	<b>0</b>
<b>79.05</b>	<b>Zinc plates, sheets, strip and foil.</b>	
7905.00.30	- Foil of a thickness not exceeding 0.25 mm	0
7905.00.90	- Other	0
<b>79.07</b>	<b>Other articles of zinc.</b>	
7907.00.30	- Gutters, roof capping, skylight frames and other fabricated building components	10
7907.00.40	- Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	0
	- Other:	
7907.00.91	- - Cigarette cases or boxes; ashtrays	10
7907.00.92	- - Other household articles	10
7907.00.99	- - Other	10

## Chapter 80

### Tin and articles thereof

#### Notes.

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

#### (a) Bars and rods

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

#### (b) Profiles

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

#### (c) Wire

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

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

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

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

**(e) Tubes and pipes**

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

**Subheading Notes.**

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

**(a) Tin, not alloyed**

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

TABLE – Other elements

Element		Limiting content % by weight
Bi	Bismuth	0,1
Cu	Copper	0,4

**(b) Tin alloys**

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

- (i) the total content by weight of such other elements exceeds 1 %; or
- (ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

Code	Description	Rate (%)
<b>80.01</b>	<b>Unwrought tin.</b>	
8001.10.00	- Tin, not alloyed	3

8001.20.00	- Tin alloys	3
<b>8002.00.00</b>	<b>Tin waste and scrap.</b>	<b>3</b>
<b>80.03</b>	<b>Tin bars, rods, profiles and wire.</b>	
8003.00.10	- Soldering bars	10
8003.00.90	- Other	3
<b>80.07</b>	<b>Other articles of tin.</b>	
8007.00.20	- Plates, sheets and strip, of a thickness exceeding 0.2 mm	3
8007.00.30	- Foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; powders and flakes	3
8007.00.40	- Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	5
	- Other:	
8007.00.91	- - Cigarette cases or boxes; ashtrays	20
8007.00.92	- - Other household articles	20
8007.00.99	- - Other	20

## Chapter 81

### Other base metals; cermets; articles thereof

#### Subheading Notes.

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

Code	Description	Rate (%)
<b>81.01</b>	<b>Tungsten (wolfram) and articles thereof, including waste and scrap.</b>	
8101.10.00	- Powders	0
	- Other:	
8101.94.00	- - Unwrought tungsten, including bars and rods obtained simply by sintering	0
8101.96.00	- - Wire	0
8101.97.00	- - Waste and scrap	0
8101.99	- - Other:	
8101.99.10	- - - Bars and rods, other than those obtained simply by sintering; profiles, sheets, strip and foil	0
8101.99.90	- - - Other	0



<b>81.02</b>	<b>Molybdenum and articles thereof, including waste and scrap.</b>	
8102.10.00	- Powders	0
	- Other:	
8102.94.00	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	0
8102.95.00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0
8102.96.00	- - Wire	0
8102.97.00	- - Waste and scrap	0
8102.99.00	- - Other	0
<b>81.03</b>	<b>Tantalum and articles thereof, including waste and scrap.</b>	
8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	0
8103.30.00	- Waste and scrap	0
8103.90.00	- Other	0
<b>81.04</b>	<b>Magnesium and articles thereof, including waste and scrap.</b>	
	- Unwrought magnesium:	
8104.11.00	- - Containing at least 99.8% by weight of magnesium	0
8104.19.00	- - Other	0
8104.20.00	- Waste and scrap	0
8104.30.00	- Rasplings, turnings and granules, graded according to size; powders	0
8104.90.00	- Other	0
<b>81.05</b>	<b>Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.</b>	
8105.20	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders:	
8105.20.10	- - Unwrought cobalt	0
8105.20.90	- - Other	0
8105.30.00	- Waste and scrap	0
8105.90.00	- Other	0
<b>81.06</b>	<b>Bismuth and articles thereof, including waste and scrap.</b>	

8106.00.10	- Unwrought bismuth; waste and scrap; powders	0
8106.00.90	- Other	0
<b>81.07</b>	<b>Cadmium and articles thereof, including waste and scrap.</b>	
8107.20.00	- Unwrought cadmium; powders	0
8107.30.00	- Waste and scrap	0
8107.90.00	- Other	0
<b>81.08</b>	<b>Titanium and articles thereof, including waste and scrap.</b>	
8108.20.00	- Unwrought titanium; powders	0
8108.30.00	- Waste and scrap	0
8108.90.00	- Other	0
<b>81.09</b>	<b>Zirconium and articles thereof, including waste and scrap.</b>	
8109.20.00	- Unwrought zirconium; powders	0
8109.30.00	- Waste and scrap	0
8109.90.00	- Other	0
<b>81.10</b>	<b>Antimony and articles thereof, including waste and scrap.</b>	
8110.10.00	- Unwrought antimony; powders	0
8110.20.00	- Waste and scrap	0
8110.90.00	- Other	0
<b>8111.00.00</b>	<b>Manganese and articles thereof, including waste and scrap.</b>	0
<b>81.12</b>	<b>Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.</b>	
	- Beryllium:	
8112.12.00	- - Unwrought; powders	0
8112.13.00	- - Waste and scrap	0
8112.19.00	- - Other	0
	- Chromium:	
8112.21.00	- - Unwrought; powders	0
8112.22.00	- - Waste and scrap	0
8112.29.00	- - Other	0

	- Thallium:	
8112.51.00	- - Unwrought; powders	0
8112.52.00	- - Waste and scrap	0
8112.59.00	- - Other	0
	- Other:	
8112.92.00	- - Unwrought; waste and scrap; powders	0
8112.99.00	- - Other	0
<b>8113.00.00</b>	<b>Cermets and articles thereof, including waste and scrap.</b>	<b>0</b>

## Chapter 82

### Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

#### Notes.

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

(a) Base metal;

(b) Metal carbides or cermets;

(c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

(d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>
<b>82.01</b>	<b>Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.</b>	
8201.10.00	- Spades and shovels	20
8201.30	- Mattocks, picks, hoes and rakes:	
8201.30.10	- - Hoes and rakes	20

8201.30.90	- - Other	20
8201.40.00	- Axes, bill hooks and similar hewing tools	20
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	20
8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	20
8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	20
<b>82.02</b>	<b>Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).</b>	
8202.10.00	- Hand saws	20
8202.20	- Band saw blades:	
8202.20.10	- - Blanks	10
8202.20.90	- - Other	10
	- Circular saw blades (including slitting or slotting saw blades):	
8202.31	- - With working part of steel:	
8202.31.10	- - - Blanks	2
8202.31.90	- - - Other	2
8202.39.00	- - Other, including parts	2
8202.40.00	- Chain saw blades	0
	- Other saw blades:	
8202.91.00	- - Straight saw blades, for working metal	2
8202.99	- - Other:	
8202.99.10	- - - Straight saw blades	2
8202.99.90	- - - Other	2
<b>82.03</b>	<b>Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.</b>	
8203.10.00	- Files, rasps and similar tools	20
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	20
8203.30.00	- Metal cutting shears and similar tools	5
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	10
<b>82.04</b>	<b>Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.</b>	

	- Hand-operated spanners and wrenches:	
8204.11.00	- - Non-adjustable	15
8204.12.00	- - Adjustable	20
8204.20.00	- Interchangeable spanner sockets, with or without handles	20
<b>82.05</b>	<b>Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools; anvils; portable forges; hand-or pedal-operated grinding wheels with frameworks.</b>	
8205.10.00	- Drilling, threading or tapping tools	5
8205.20.00	- Hammers and sledge hammers	20
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	20
8205.40.00	- Screwdrivers	20
	- Other hand tools (including glaziers' diamonds):	
8205.51	- - Household tools:	
8205.51.10	- - - Flat irons	20
8205.51.90	- - - Other	20
8205.59.00	- - Other	20
8205.60.00	- Blow lamps	20
8205.70.00	- Vices, clamps and the like	20
8205.90.00	- Other, including sets of articles of two or more subheadings of this heading	20
<b>8206.00.00</b>	<b>Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.</b>	20
<b>82.07</b>	<b>Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.</b>	
	- Rock drilling or earth boring tools:	
8207.13.00	- - With working part of cermets	0
8207.19.00	- - Other, including parts	0
8207.20.00	- Dies for drawing or extruding metal	0
8207.30.00	- Tools for pressing, stamping or punching	0
8207.40.00	- Tools for tapping or threading	0

8207.50.00	- Tools for drilling, other than for rock drilling	0
8207.60.00	- Tools for boring or broaching	0
8207.70.00	- Tools for milling	0
8207.80.00	- Tools for turning	0
8207.90.00	- Other interchangeable tools	0
<b>82.08</b>	<b>Knives and cutting blades, for machines or for mechanical appliances.</b>	
8208.10.00	- For metal working	0
8208.20.00	- For wood working	0
8208.30.00	- For kitchen appliances or for machines used by the food industry	20
8208.40.00	- For agricultural, horticultural or forestry machines	0
8208.90.00	- Other	0
<b>8209.00.00</b>	<b>Plates, sticks, tips and the like for tools, unmounted, of cermets.</b>	0
<b>8210.00.00</b>	<b>Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.</b>	20
<b>82.11</b>	<b>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.</b>	
8211.10.00	- Sets of assorted articles	5
	- Other:	
8211.91.00	- - Table knives having fixed blades	5
8211.92	- - Other knives having fixed blades:	
8211.92.50	- - - Of a kind used for agriculture, horticulture or forestry	5
8211.92.90	- - - Other	5
8211.93	- - Knives having other than fixed blades:	
8211.93.20	- - - Of a kind used for agriculture, horticulture or forestry	5
8211.93.90	- - - Other	5
8211.94	- - Blades:	
8211.94.10	- - - Of a kind used for agriculture, horticulture or forestry	5
8211.94.90	- - - Other	5
8211.95.00	- - Handles of base metal	5

<b>82.12</b>	<b>Razors and razor blades (including razor blade blanks in strips).</b>	
8212.10.00	- Razors	20
8212.20	- Safety razor blades, including razor blade blanks in strips:	
8212.20.10	- - Double-edged razor blades	20
8212.20.90	- - Other	20
8212.90.00	- Other parts	17
<b>8213.00.00</b>	<b>Scissors, tailors' shears and similar shears, and blades therefor.</b>	25
<b>82.14</b>	<b>Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).</b>	
8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	25
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	25
8214.90.00	- Other	25
<b>82.15</b>	<b>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.</b>	
8215.10.00	- Sets of assorted articles containing at least one article plated with precious metal	25
8215.20.00	- Other sets of assorted articles	25
	- Other:	
8215.91.00	- - Plated with precious metal	25
8215.99.00	- - Other	25

### Chapter 83

#### Miscellaneous articles of base metal

##### Notes.

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including,

where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>
<b>83.01</b>	<b>Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.</b>	
8301.10.00	- Padlocks	25
8301.20.00	- Locks of a kind used for motor vehicles	25
8301.30.00	- Locks of a kind used for furniture	25
8301.40	- Other locks:	
8301.40.10	- - Handcuffs	0
8301.40.90	- - Other	25
8301.50.00	- Clasps and frames with clasps, incorporating locks	25
8301.60.00	- Parts	25
8301.70.00	- Keys presented separately	25
<b>83.02</b>	<b>Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.</b>	
8302.10.00	- Hinges	20
8302.20	- Castors:	
8302.20.10	- - Of a diameter (including tyres) exceeding 100 mm, but not exceeding 250 mm	20
8302.20.90	- - Other	15
8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles:	
8302.30.10	- - Hasps	20
8302.30.90	- - Other	20
	- Other mountings, fittings and similar articles:	
8302.41	- - Suitable for buildings:	
	- - - Hasps and staples for doors; hooks and eyes; bolts:	
8302.41.31	- - - - Hasps	20
8302.41.39	- - - - Other	20
8302.41.90	- - - Other	20



8302.42	- - Other, suitable for furniture:	
8302.42.20	- - - Hasps	20
8302.42.90	- - - Other	20
8302.49	- - Other:	
8302.49.10	- - - Of a kind suitable for saddlery	20
	- - - Other:	
8302.49.91	- - - - Hasps	20
8302.49.99	- - - - Other	20
8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	25
8302.60.00	- Automatic door closers	17
<b>8303.00.00</b>	<b>Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.</b>	25
<b>83.04</b>	<b>Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.</b>	
8304.00.10	- Filing cabinets and card-index cabinets	25
	- Other:	
8304.00.91	- - Of aluminium	25
8304.00.99	- - Other	25
<b>83.05</b>	<b>Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.</b>	
8305.10	- Fittings for loose-leaf binders or files:	
8305.10.10	- - For double loop wire binders	25
8305.10.90	- - Other	25
8305.20	- Staples in strips:	
8305.20.10	- - Of a kind for office use	25
8305.20.20	- - Other, of iron or steel	25
8305.20.90	- - Other	15
8305.90	- Other, including parts:	
8305.90.10	- - Paper clips	25
8305.90.90	- - Other	25

<b>83.06</b>	<b>Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.</b>	
8306.10	- Bells, gongs and the like:	
8306.10.10	- - For cycles	25
8306.10.20	- - Other, of copper	25
8306.10.90	- - Other	25
	- Statuettes and other ornaments:	
8306.21.00	- - Plated with precious metals	25
8306.29	- - Other:	
8306.29.10	- - - Of copper or lead	25
8306.29.20	- - - Of nickel	25
8306.29.30	- - - Of aluminium	25
8306.29.90	- - - Other	25
8306.30	- Photograph, picture or similar frames; mirrors:	
8306.30.10	- - Of copper	25
	- - Other:	
8306.30.91	- - - Metallic mirrors reflecting traffic views at road intersections or sharp corners	25
8306.30.99	- - - Other	25
<b>83.07</b>	<b>Flexible tubing of base metal, with or without fittings.</b>	
8307.10.00	- Of iron or steel	10
8307.90.00	- Of other base metal	10
<b>83.08</b>	<b>Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.</b>	
8308.10.00	- Hooks, eyes and eyelets	27
8308.20.00	- Tubular or bifurcated rivets	20
8308.90	- Other, including parts:	
8308.90.10	- - Beads	25
8308.90.90	- - Other	25
<b>83.09</b>	<b>Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base</b>	

	<b>metal.</b>	
8309.10.00	- Crown corks	15
8309.90	- Other:	
8309.90.10	- - Capsules for bottles	15
8309.90.20	- - Top ends of aluminium cans	15
8309.90.60	- - Aerosol can ends, of tinplate	15
8309.90.70	- - Other caps for cans	15
	- - Other, of aluminium:	
8309.90.81	- - - Bottle and screw caps	15
8309.90.89	- - - Other	15
	- - Other:	
8309.90.91	- - - Bottle and screw caps	15
8309.90.99	- - - Other	15
<b>8310.00.00</b>	<b>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.</b>	<b>10</b>
<b>83.11</b>	<b>Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.</b>	
8311.10.00	- Coated electrodes of base metal, for electric arc-welding	25
8311.20	- Cored wire of base metal, for electric arc-welding:	
8311.20.20	- - Cored wire of alloy steel, containing by weight 4.5% or more of carbon and 20% or more of chromium	2
8311.20.90	- - Other	25
8311.30	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame:	
8311.30.20	- - Cored wire of alloy steel, containing by weight 4.5% or more of carbon and 20% or more of chromium	2
8311.30.90	- - Other	15
8311.90.00	- Other	25

## SECTION XVI

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

**Notes.**

1. This Section does not cover:

- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
- (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
- (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
- (e) Transmission or conveyor belts or belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (h) Drill pipe (heading 73.04);
- (ij) Endless belts of metal wire or strip (Section XV);
- (k) Articles of Chapter 82 or 83;
- (l) Articles of Section XVII;
- (m) Articles of Chapter 90;
- (n) Clocks, watches or other articles of Chapter 91;
- (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
- (p) Articles of Chapter 95; or
- (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;

(c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.

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

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

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

## **Chapter 84**

### **Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof**

#### **Notes.**

1. This Chapter does not cover:

- (a) Millstones, grindstones or other articles of Chapter 68;
- (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
- (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
- (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
- (e) Vacuum cleaners of heading 85.08;
- (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
- (g) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2. Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover:

- (a) Germination plant, incubators or brooders (heading 84.36);
- (b) Grain dampening machines (heading 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading 84.52); or

(b) Office machinery of heading 84.72.

Heading 84.24 does not cover:

(a) Ink-jet printing machines (heading 84.43); or

(b) Water-jet cutting machines (heading 84.56).

3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

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

(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or

(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5. (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of:

(i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;

(ii) Being freely programmed in accordance with the requirements of the user;

(iii) Performing arithmetical computations specified by the user; and

(iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:

(i) It is of a kind solely or principally used in an automatic data processing system;

(ii) It is connectable to the central processing unit either directly or through one or more other units; and

(iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

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

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

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above:

(i) Printers, copying machines, facsimile machines, whether or not combined;

(ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);

(iii) Loudspeakers and microphones;

(iv) Television cameras, digital cameras and video camera recorders;

(v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading 84.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

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

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79.

Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

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

9. (A) Notes 8 (a) and 8 (b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light emitting diodes.

(B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuits boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:

(i) the manufacture or repair of masks and reticles;

(ii) assembling semiconductor devices or electronic integrated circuits;

(iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

#### **Subheading Notes.**

1. For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

2. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Code	Description	Rate
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		(%)
<b>84.01</b>	<b>Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.</b>	
8401.10.00	- Nuclear reactors	0
8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	0
8401.30.00	- Fuel elements (cartridges), non-irradiated	0
8401.40.00	- Parts of nuclear reactors	0
<b>84.02</b>	<b>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.</b>	
	- Steam or other vapour generating boilers:	
8402.11	- - Watertube boilers with a steam production exceeding 45 t per hour:	
8402.11.10	- - - Electrically operated	0
8402.11.20	- - - Not electrically operated	0
8402.12	- - Watertube boilers with a steam production not exceeding 45 t per hour:	
	- - - Electrically operated:	
8402.12.11	- - - - Boilers with a steam production exceeding 15 t per hour	5
8402.12.19	- - - - Other	5
	- - - Not electrically operated:	
8402.12.21	- - - - Boilers with a steam production exceeding 15 t per hour	5
8402.12.29	- - - - Other	5
8402.19	- - Not electrically operated:	
	- - - Electrically operated:	
8402.19.11	- - - - Boilers with a steam production exceeding 15 t per hour	3
8402.19.19	- - - - Other	3
	- - - Not electrically operated:	
8402.19.21	- - - - Boilers with a steam production exceeding 15 t per hour	3
8402.19.29	- - - - Other	3
8402.20	- Super-heated water boilers:	
8402.20.10	- - Electrically operated	0
8402.20.20	- - Not electrically operated	0
8402.90	- Parts:	



8402.90.10	- - Boiler bodies or shells	0
8402.90.90	- - Other	0
<b>84.03</b>	<b>Central heating boilers other than those of heading 84.02.</b>	
8403.10.00	- Boilers	0
8403.90	- Parts:	
8403.90.10	- - Boiler bodies or shells	0
8403.90.90	- - Other	0
<b>84.04</b>	<b>Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.</b>	
8404.10	- Auxiliary plant for use with boilers of heading 84.02 or 84.03:	
8404.10.10	- - For use with boilers of heading 84.02	0
8404.10.20	- - For use with boilers of heading 84.03	0
8404.20.00	- Condensers for steam or other vapour power units	0
8404.90	- Parts:	
	- - Of goods of subheading 8404.10.10:	
8404.90.11	- - - Boiler bodies or shells	0
8404.90.19	- - - Other	0
	- - Of goods of subheading 8404.10.20:	
8404.90.21	- - - Boiler bodies or shells	0
8404.90.29	- - - Other	0
8404.90.90	- - Other	0
<b>84.05</b>	<b>Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.</b>	
8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	0
8405.90.00	- Parts	0
84.06	Steam turbines and other vapour turbines.	
8406.10.00	- Turbines for marine propulsion	0
	- Other turbines:	
8406.81.00	- - Of an output exceeding 40 MW	0

8406.82.00	- - Of an output not exceeding 40 MW	0
8406.90.00	- Parts	0
<b>84.07</b>	<b>Spark-ignition reciprocating or rotary internal combustion piston engines.</b>	
8407.10.00	- Aircraft engines	0
	- Marine propulsion engines:	
8407.21	- - Outboard motors:	
8407.21.10	- - - Of a power not exceeding 22.38 kW (30 hp)	25
8407.21.90	- - - Other	7
8407.29	- - Other:	
8407.29.20	- - - Of a power not exceeding 22.38 kW (30 hp)	25
8407.29.90	- - - Other	7
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
8407.31.00	- - Of a cylinder capacity not exceeding 50 cc	50
8407.32	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	
	- - - Exceeding 50 cc but not exceeding 110 cc:	
8407.32.11	- - - - For vehicles of heading 87.01	30
8407.32.12	- - - - For vehicles of heading 87.11	45
8407.32.19	- - - - Other	30
	- - - Exceeding 110 cc but not exceeding 250 cc:	
8407.32.21	- - - - For vehicles of heading 87.01	30
8407.32.22	- - - - For vehicles of heading 87.11	45
8407.32.29	- - - - Other	30
8407.33	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:	
8407.33.10	- - - For vehicles of heading 87.01	25
8407.33.20	- - - For vehicles of heading 87.11	32
8407.33.90	- - - Other	25
8407.34	- - Of a cylinder capacity exceeding 1,000 cc:	
	- - - Assembled:	
8407.34.40	- - - - For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	25
8407.34.50	- - - - For vehicles of heading 87.01	25
8407.34.60	- - - - For vehicles of heading 87.11	32
	- - - - Other:	

8407.34.71	- - - - Of a cylinder capacity not exceeding 2,000 cc	20
8407.34.72	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	20
8407.34.73	- - - - Of a cylinder capacity exceeding 3,000 cc	20
	- - - Other:	
8407.34.91	- - - - For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	25
8407.34.92	- - - - For vehicles of heading 87.01	25
8407.34.93	- - - - For vehicles of heading 87.11	32
	- - - - Other:	
8407.34.94	- - - - Of a cylinder capacity not exceeding 2,000 cc	18
8407.34.95	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	18
8407.34.99	- - - - Of a cylinder capacity exceeding 3,000 cc	18
8407.90	- Other engines:	
8407.90.10	- - Of a power not exceeding 18.65 kW	25
8407.90.20	- - Of a power exceeding 18.65 kW but not exceeding 22.38 kW	25
8407.90.90	- - Other	5
<b>84.08</b>	<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</b>	
8408.10	- Marine propulsion engines:	
8408.10.10	- - Of an output not exceeding 22.38 kW	20
8408.10.20	- - Of a power exceeding 22.38 kW but not exceeding 100 kW	3
8408.10.90	- - Other	0
8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87:	
	- - Assembled:	
8408.20.10	- - - For vehicles of subheading 8701.10	25
	- - - Other:	
8408.20.21	- - - - Of a cylinder capacity not exceeding 2,000 cc	25
8408.20.22	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	25
8408.20.23	- - - - Of a cylinder capacity exceeding 3,500 cc	7
	- - Other:	
8408.20.93	- - - For vehicles of subheading 8701.10	25
	- - - Other:	
8408.20.94	- - - - Of a cylinder capacity not exceeding 2,000 cc	25

8408.20.95	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	20
8408.20.96	- - - - Of a cylinder capacity exceeding 3,500 cc	15
8408.90	- Other engines:	
8408.90.10	- - Of a power not exceeding 18.65 kW	25
8408.90.50	- - Of a power exceeding 100 kW	5
	- - Other:	
8408.90.91	- - - For machinery of heading 84.29 or 84.30	10
8408.90.99	- - - Other	10
<b>84.09</b>	<b>Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.</b>	
8409.10.00	- For aircraft engines	0
	- Other:	
8409.91	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines:	
	- - - For machinery of heading 84.29 or 84.30:	
8409.91.11	- - - - Carburetors and parts thereof	10
8409.91.12	- - - - Cylinder blocks	10
8409.91.13	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10
8409.91.14	- - - - Other cylinder liners	10
8409.91.15	- - - - Cylinder heads and head covers	10
8409.91.16	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10
8409.91.17	- - - - Other pistons	10
8409.91.18	- - - - Piston rings and gudgeon pins	10
8409.91.19	- - - - Other	10
	- - - For vehicles of heading 87.01:	
8409.91.21	- - - - Carburetors and parts thereof	10
8409.91.22	- - - - Cylinder blocks	10
8409.91.23	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10
8409.91.24	- - - - Other cylinder liners	10
8409.91.25	- - - - Cylinder heads and head covers	10
8409.91.26	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10
8409.91.27	- - - - Other pistons	10

8409.91.28	- - - - Piston rings and gudgeon pins	10
8409.91.29	- - - - Other	10
	- - - For vehicles of heading 87.11:	
8409.91.31	- - - - Carburetors and parts thereof	27
8409.91.32	- - - - Cylinder blocks; crank cases	27
8409.91.34	- - - - Cylinder liners	27
8409.91.35	- - - - Cylinder heads and head covers	27
8409.91.37	- - - - Pistons	27
8409.91.38	- - - - Piston rings and gudgeon pins	27
8409.91.39	- - - - Other	27
	- - - For other vehicles of Chapter 87:	
8409.91.41	- - - - Carburetors and parts thereof	10
8409.91.42	- - - - Cylinder blocks; crank cases	10
8409.91.43	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10
8409.91.44	- - - - Other cylinder liners	10
8409.91.45	- - - - Cylinder heads and head covers	10
8409.91.46	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10
8409.91.47	- - - - Other pistons	10
8409.91.48	- - - - Piston rings and gudgeon pins	10
8409.91.49	- - - - Other	10
	- - - For vessels of Chapter 89:	
	- - - - For marine propulsion engines of a power not exceeding 22.38 kW:	
8409.91.51	- - - - - Cylinder blocks; crank cases	15
8409.91.52	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	15
8409.91.53	- - - - - Other cylinder liners	15
8409.91.54	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	15
8409.91.55	- - - - - Other pistons	15
8409.91.59	- - - - - Other	15
	- - - - For marine propulsion engines of a power exceeding 22.38 kW:	
8409.91.61	- - - - - Cylinder blocks; crank cases	3
8409.91.62	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	3

8409.91.63	- - - - Other cylinder liners	3
8409.91.64	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	3
8409.91.65	- - - - Other pistons	3
8409.91.69	- - - - Other	3
	- - - For other engines:	
8409.91.71	- - - - Carburetors and parts thereof	10
8409.91.72	- - - - Cylinder blocks	10
8409.91.73	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10
8409.91.74	- - - - Other cylinder liners	10
8409.91.75	- - - - Cylinder heads and head covers	10
8409.91.76	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10
8409.91.77	- - - - Other pistons	10
8409.91.78	- - - - Piston rings and gudgeon pins	10
8409.91.79	- - - - Other	10
8409.99	- - Other:	
	- - - For engines of machinery of heading 84.29 or 84.30:	
8409.99.11	- - - - Carburetors and parts thereof	10
8409.99.12	- - - - Cylinder blocks	10
8409.99.13	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10
8409.99.14	- - - - Other cylinder liners	10
8409.99.15	- - - - Cylinder heads and head covers	10
8409.99.16	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10
8409.99.17	- - - - Other pistons	10
8409.99.18	- - - - Piston rings and gudgeon pins	10
8409.99.19	- - - - Other	10
	- - - For engines of vehicles of heading 87.01:	
8409.99.21	- - - - Carburetors and parts thereof	10
8409.99.22	- - - - Cylinder blocks	10
8409.99.23	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10
8409.99.24	- - - - Other cylinder liners	10
8409.99.25	- - - - Cylinder heads and head covers	10
8409.99.26	- - - - Pistons, with an external diameter of 50 mm or more, but	10

	not exceeding 155 mm	
8409.99.27	- - - - Other pistons	10
8409.99.28	- - - - Piston rings and gudgeon pins	10
8409.99.29	- - - - Other	10
	- - - For engines of vehicles of heading 87.11:	
8409.99.31	- - - - Carburetors and parts thereof	15
8409.99.32	- - - - Cylinder blocks; crank cases	15
8409.99.33	- - - - Cylinder liners	15
8409.99.34	- - - - Cylinder heads and head covers	15
8409.99.35	- - - - Pistons	15
8409.99.36	- - - - Piston rings and gudgeon pins	15
8409.99.39	- - - - Other	15
	- - - For engines of other vehicles of Chapter 87:	
8409.99.41	- - - - Carburetors and parts thereof	10
8409.99.42	- - - - Cylinder blocks; crank cases	10
8409.99.43	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10
8409.99.44	- - - - Other cylinder liners	10
8409.99.45	- - - - Cylinder heads and head covers	10
8409.99.46	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10
8409.99.47	- - - - Other pistons	10
8409.99.48	- - - - Piston rings and gudgeon pins	10
8409.99.49	- - - - Other	10
	- - - For engines of vessels of Chapter 89:	
	- - - - For marine propulsion engines of a power not exceeding 22.38 kW:	
8409.99.51	- - - - - Cylinder blocks; crank cases	10
8409.99.52	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10
8409.99.53	- - - - - Other cylinder liners	10
8409.99.54	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10
8409.99.55	- - - - - Other pistons	10
8409.99.59	- - - - - Other	10
	- - - - For marine propulsion engines of a power exceeding 22.38 kW:	
8409.99.61	- - - - - Cylinder blocks; crank cases	3

8409.99.62	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	3
8409.99.63	- - - - Other cylinder liners	3
8409.99.64	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	3
8409.99.65	- - - - Other pistons	3
8409.99.69	- - - - Other	3
	- - - Other:	
8409.99.71	- - - - Carburetors and parts thereof	10
8409.99.72	- - - - Cylinder blocks	10
8409.99.73	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10
8409.99.74	- - - - Other cylinder liners	10
8409.99.75	- - - - Cylinder heads and head covers	10
8409.99.76	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10
8409.99.77	- - - - Other pistons	10
8409.99.78	- - - - Piston rings and gudgeon pins	10
8409.99.79	- - - - Other	10
<b>84.10</b>	<b>Hydraulic turbines, water wheels, and regulators therefor.</b>	
	- Hydraulic turbines and water wheels:	
8410.11.00	- - Of a power not exceeding 1,000 kW	0
8410.12.00	- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	0
8410.13.00	- - Of a power exceeding 10,000 kW	0
8410.90.00	- Parts, including regulators	0
<b>84.11</b>	<b>Turbo-jets, turbo-propellers and other gas turbines.</b>	
	- Turbo-jets:	
8411.11.00	- - Of a thrust not exceeding 25 kN	0
8411.12.00	- - Of a thrust exceeding 25 kN	0
	- Turbo-propellers:	
8411.21.00	- - Of a power not exceeding 1,100 kW	0
8411.22.00	- - Of a power exceeding 1,100 kW	0
	- Other gas turbines:	
8411.81.00	- - Of a power not exceeding 5,000 kW	0
8411.82.00	- - Of a power exceeding 5,000 kW	0



	- Parts:	
8411.91.00	- - Of turbo-jets or turbo-propellers	0
8411.99.00	- - Other	0
<b>84.12</b>	<b>Other engines and motors.</b>	
8412.10.00	- Reaction engines other than turbo-jets	0
	- Hydraulic power engines and motors:	
8412.21.00	- - Linear acting (cylinders)	0
8412.29.00	- - Other	0
	- Pneumatic power engines and motors:	
8412.31.00	- - Linear acting (cylinders)	0
8412.39.00	- - Other	0
8412.80.00	- Other	0
8412.90	- Parts:	
8412.90.10	- - Of engines of subheading 8412.10	0
8412.90.90	- - Other	0
<b>84.13</b>	<b>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.</b>	
	- Pumps fitted or designed to be fitted with a measuring device:	
8413.11.00	- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	3
8413.19.00	- - Other	3
8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19:	
8413.20.10	- - Water pumps	20
8413.20.90	- - Other	20
8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:	
	- - Reciprocating or rotary type:	
8413.30.12	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	3
8413.30.19	- - - Other	3
	- - Centrifugal type:	
8413.30.21	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	3
8413.30.29	- - - Other	3
	- - Other:	

8413.30.92	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	3
8413.30.99	- - - Other	3
8413.40.00	- Concrete pumps	0
8413.50	- Other reciprocating positive displacement pumps:	
8413.50.30	- - Water pumps, with a flow rate not exceeding 8,000 m <sup>3</sup> /h	10
8413.50.40	- - Water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h	10
8413.50.90	- - Other	0
8413.60	- Other rotary positive displacement pumps:	
8413.60.30	- - Water pumps, with a flow rate not exceeding 8,000 m <sup>3</sup> /h	10
8413.60.40	- - Water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h	10
8413.60.90	- - Other	0
8413.70	- Other centrifugal pumps:	
	- - Single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than pumps with shafts common with the prime mover:	
8413.70.11	- - - With an inlet diameter not exceeding 200 mm	20
8413.70.19	- - - Other	20
	- - Submersible water pumps:	
8413.70.31	- - - With an inlet diameter not exceeding 200 mm	10
8413.70.39	- - - Other	10
	- - Other water pumps, with a flow rate not exceeding 8,000 m <sup>3</sup> /h:	
8413.70.41	- - - With an inlet diameter not exceeding 200 mm	10
8413.70.49	- - - Other	10
	- - Other water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h:	
8413.70.51	- - - With an inlet diameter not exceeding 200 mm	10
8413.70.59	- - - Other	10
	- - Other:	
8413.70.91	- - - With an inlet diameter not exceeding 200 mm	0
8413.70.99	- - - Other	0
	- Other pumps; liquid elevators:	
8413.81	- - Pumps:	
8413.81.11	- - - Water pumps, with a flow rate not exceeding 8,000 m <sup>3</sup> /h	10
8413.81.12	- - - Water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h	10

8413.81.19	- - - Other	0
8413.82.00	- - Liquid elevators	0
	- Parts:	
8413.91	- - Of pumps:	
8413.91.10	- - - Of pumps of subheading 8413.20.10	5
8413.91.20	- - - Of pumps of subheading 8413.20.90	5
8413.91.30	- - - Of pumps of subheadings 8413.70.11 and 8413.70.19	5
8413.91.40	- - - Of other centrifugal pumps	5
8413.91.90	- - - Of other pumps	0
8413.92.00	- - Of liquid elevators	0
<b>84.14</b>	<b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.</b>	
8414.10.00	- Vacuum pumps	10
8414.20	- Hand-or foot-operated air pumps:	
8414.20.10	- - Bicycle pumps	20
8414.20.90	- - Other	20
8414.30	- Compressors of a kind used in refrigerating equipment:	
8414.30.20	- - Of a kind used for automotive air conditioners	7
8414.30.30	- - Other, sealed units for air conditioning machines	3
8414.30.40	- - Other, with a refrigeration capacity exceeding 21.10 kW, or with a displacement per revolution of 220 cc or more	3
8414.30.90	- - Other	3
8414.40.00	- Air compressors mounted on a wheeled chassis for towing	7
	- Fans:	
8414.51	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W:	
8414.51.10	- - - Table fans and box fans	30
	- - - Other:	
8414.51.91	- - - - With protective screen	25
8414.51.99	- - - - Other	25
8414.59	- - Other:	
	- - - Of a capacity not exceeding 125 kW:	
8414.59.20	- - - - Explosion-proof air fans, of a kind used in underground mining	5
8414.59.30	- - - - Blowers	15
	- - - - Other:	

8414.59.41	- - - - With protective screen	15
8414.59.49	- - - - Other	15
	- - - Other:	
8414.59.50	- - - - Blowers	10
	- - - - Other:	
8414.59.91	- - - - With protective screen	10
8414.59.99	- - - - Other	10
8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm:	
	- - Fitted with filters:	
8414.60.11	- - - Laminar airflow cabinets	0
8414.60.19	- - - Other	15
	- - Other:	
8414.60.91	- - - Suitable for industrial use	15
8414.60.99	- - - Other	15
8414.80	- Other:	
	- - Hoods having a maximum horizontal side exceeding 120 cm:	
	- - - Fitted with filters:	
8414.80.13	- - - - Laminar airflow cabinets	0
8414.80.14	- - - - Other	5
8414.80.15	- - - Not fitted with a filter, suitable for industrial use	5
8414.80.19	- - - Not fitted with a filter, not suitable for industrial use	5
8414.80.30	- - Free piston generators for gas turbines	5
	- - Compressors other than those of subheading 8414.30 or 8414.40:	
8414.80.41	- - - Gas compression modules suitable for use in oil drilling operations	5
8414.80.49	- - - Other	5
8414.80.50	- - Air pumps	5
8414.80.90	- - Other	5
8414.90	- Parts:	
	- - Of pumps or compressors:	
8414.90.13	- - - Of goods of subheading 8414.10	0
8414.90.14	- - - Of goods of subheading 8414.20	10
8414.90.15	- - - Of goods of subheading 8414.30	0
8414.90.16	- - - Of goods of subheading 8414.40	0
8414.90.19	- - - Other	0

	- - Of fans:	
8414.90.21	- - - Of a kind for fans suitable for use in goods of heading 84.15, 84.18, 85.09 or 85.16	5
8414.90.29	- - - Other	15
	- - Of hoods:	
8414.90.31	- - - Of goods of subheading 8414.60	10
8414.90.32	- - - Of goods of subheading 8414.80	0
<b>84.15</b>	<b>Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.</b>	
8415.10	- Window or wall types, self-contained or "split-system":	
8415.10.10	- - Of a power not exceeding 26.38 kW	30
8415.10.90	- - Other	20
8415.20	- Of a kind used for persons, in motor vehicles:	
8415.20.10	- - Of a power not exceeding 26.38 kW	25
8415.20.90	- - Other	17
	- Other:	
8415.81	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):	
	- - - Of a kind used in aircraft:	
8415.81.11	- - - - Of an output not exceeding 21.10 kW	0
8415.81.12	- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m3/min	0
8415.81.19	- - - - Other	0
	- - - Of a kind used in railway rolling stock:	
8415.81.21	- - - - Of a power not exceeding 26.38 kW	25
8415.81.29	- - - - Other	17
	- - - Of a kind used in motor vehicles (other than those of subheading 8415.20):	
8415.81.31	- - - - Of a power not exceeding 26.38 kW	25
8415.81.39	- - - - Other	17
	- - - Other:	
8415.81.91	- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m3/min	17
	- - - - Other:	
8415.81.93	- - - - - Of an output not exceeding 21.10 kW	25
8415.81.94	- - - - - Of an output exceeding 21.10 kW but not exceeding 26.38	25

	kW	
8415.81.99	- - - - Other	20
8415.82	- - Other, incorporating a refrigerating unit:	
	- - - Of a kind used in aircraft:	
8415.82.11	- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m3/min	0
8415.82.19	- - - - Other	0
	- - - Of a kind used in railway rolling stock:	
8415.82.21	- - - - Of a power not exceeding 26.38 kW	27
8415.82.29	- - - - Other	15
	- - - Of a kind used in motor vehicles (other than those of subheading 8415.20):	
8415.82.31	- - - - Of a power not exceeding 26.38 kW	27
8415.82.39	- - - - Other	15
	- - - Other:	
8415.82.91	- - - - Of a power not exceeding 26.38 kW	27
8415.82.99	- - - - Other	15
8415.83	- - Not incorporating a refrigerating unit:	
	- - - Of a kind used in aircraft:	
8415.83.11	- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m3/min	0
8415.83.19	- - - - Other	0
	- - - Of a kind used in railway rolling stock:	
8415.83.21	- - - - Of a power not exceeding 26.38 kW	25
8415.83.29	- - - - Other	17
	- - - Of a kind used in motor vehicles (other than those of subheading 8415.20):	
8415.83.31	- - - - Of a power not exceeding 26.38 kW	25
8415.83.39	- - - - Other	17
	- - - Other:	
8415.83.91	- - - - Of a power not exceeding 26.38 kW	25
8415.83.99	- - - - Other	17
8415.90	- Parts:	
	- - Of machines with an output not exceeding 21.10 kW:	
8415.90.13	- - - Of a kind used in aircraft or railway rolling stock	0
8415.90.14	- - - Evaporators or condensers for air-conditioning machines for motor vehicles	5
8415.90.19	- - - Other	3

	- - Of machines with an output exceeding 21.10 kW but not exceeding 26.38 kW:	
	- - - With an air flow rate of each evaporator unit exceeding 67.96 m3/min:	
8415.90.24	- - - - Of a kind used in aircraft or railway rolling stock	0
8415.90.25	- - - - Other	3
	- - - Other:	
8415.90.26	- - - - Of a kind used in aircraft or railway rolling stock	0
8415.90.29	- - - - Other	3
	- - Of machines with an output exceeding 26.38 kW but not exceeding 52.75 kW:	
	- - - With an air flow rate of each evaporator unit exceeding 67.96 m3/min:	
8415.90.34	- - - - Of a kind used in aircraft or railway rolling stock	0
8415.90.35	- - - - Other	3
	- - - Other:	
8415.90.36	- - - - Of a kind used in aircraft or railway rolling stock	0
8415.90.39	- - - - Other	3
	- - Of machines with an output exceeding 52.75 kW:	
	- - - With an air flow rate of each evaporator unit exceeding 67.96 m3/min:	
8415.90.44	- - - - Of a kind used in aircraft or railway rolling stock	0
8415.90.45	- - - - Other	3
	- - - Other:	
8415.90.46	- - - - Of a kind used in aircraft or railway rolling stock	0
8415.90.49	- - - - Other	3
<b>84.16</b>	<b>Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.</b>	
8416.10.00	- Furnace burners for liquid fuel	0
8416.20.00	- Other furnace burners, including combination burners	0
8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	0
8416.90.00	- Parts	0
<b>84.17</b>	<b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric.</b>	
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	0

8417.20.00	- Bakery ovens, including biscuit ovens	10
8417.80.00	- Other	0
8417.90.00	- Parts	0
<b>84.18</b>	<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.</b>	
8418.10	- Combined refrigerator-freezers, fitted with separate external doors:	
8418.10.10	- - Household type	25
8418.10.90	- - Other	3
	- Refrigerators, household type:	
8418.21.00	- - Compression-type	25
8418.29.00	- - Other	35
8418.30	- Freezers of the chest type, not exceeding 800 l capacity:	
8418.30.10	- - Not exceeding 200 l capacity	20
8418.30.90	- - Other	20
8418.40	- Freezers of the upright type, not exceeding 900 l capacity:	
8418.40.10	- - Not exceeding 200 l capacity	20
8418.40.90	- - Other	20
8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment:	
	- - Display counters, show-cases and the like, incorporating refrigerating equipment, exceeding 200 l capacity:	
8418.50.11	- - - Of a kind suitable for medical, surgical or laboratory use	5
8418.50.19	- - - Other	12
	- - Other:	
8418.50.91	- - - Of a kind suitable for medical, surgical or laboratory use	5
8418.50.99	- - - Other	20
	- Other refrigerating or freezing equipment; heat pumps:	
8418.61.00	- - Heat pumps other than air conditioning machines of heading 84.15	10
8418.69	- - Other:	
8418.69.10	- - - Beverage coolers	10
8418.69.30	- - - Drinking water coolers	10
	- - - Water chillers with a refrigeration capacity exceeding 21.10 kW:	
8418.69.41	- - - - For air conditioning machines	10



8418.69.49	- - - Other	10
8418.69.50	- - - Scale ice-maker units	3
8418.69.90	- - - Other	10
	- Parts:	
8418.91.00	- - Furniture designed to receive refrigerating or freezing equipment	3
8418.99	- - Other:	
8418.99.10	- - - Evaporators or condensers	0
8418.99.40	- - - Aluminium roll-bonded panels of a kind used for the goods of subheading 8418.10.10, 8418.21.00 or 8418.29.00	0
8418.99.90	- - - Other	0
<b>84.19</b>	<b>Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.</b>	
	- Instantaneous or storage water heaters, non-electric:	
8419.11	- - Instantaneous gas water heaters:	
8419.11.10	- - - Household type	10
8419.11.90	- - - Other	10
8419.19	- - Other:	
8419.19.10	- - - Household type	5
8419.19.90	- - - Other	5
8419.20.00	- Medical, surgical or laboratory sterilisers	0
	- Drying machines:	
8419.31	- - For agricultural products:	
8419.31.10	- - - Electrically operated	0
8419.31.20	- - - Not electrically operated	0
8419.32	- - For wood, paper pulp, paper or paperboard:	
8419.32.10	- - - Electrically operated	0
8419.32.20	- - - Not electrically operated	0
8419.39	- - Other:	
	- - - Electrically operated:	
8419.39.11	- - - - Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards,	0

	printed wiring boards or printed circuit assemblies	
8419.39.19	- - - Other	0
8419.39.20	- - - Not electrically operated	0
8419.40	- Distilling or rectifying plant:	
8419.40.10	- - Electrically operated	0
8419.40.20	- - Not electrically operated	0
8419.50	- Heat exchange units:	
8419.50.10	- - Cooling towers	3
8419.50.90	- - Other	3
8419.60	- Machinery for liquefying air or other gases:	
8419.60.10	- - Electrically operated	0
8419.60.20	- - Not electrically operated	0
	- Other machines and appliances:	
8419.81	- - For making hot drinks or for cooking or heating food:	
8419.81.10	- - - Electrically operated	15
8419.81.20	- - - Not electrically operated	15
8419.89	- - Other:	
	- - - Electrically operated:	
8419.89.13	- - - - Machinery for the treatment of material by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	0
8419.89.19	- - - - Other	0
8419.89.20	- - - Not electrically operated	0
8419.90	- Parts:	
	- - Of electrically operated articles:	
8419.90.12	- - - Parts of machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	0
8419.90.13	- - - Casings for cooling towers	0
8419.90.19	- - - Other	0
	- - Of non-electrically operated articles:	
8419.90.21	- - - Household type	0
8419.90.29	- - - Other	0
<b>84.20</b>	<b>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.</b>	
8420.10	- Calendering or other rolling machines:	
8420.10.10	- - Apparatus for the application of dry film or liquid photo resist,	0

	photo-sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards or their components	
8420.10.20	- - Ironing machines or wringers suitable for domestic use	5
8420.10.90	- - Other	0
	- Parts:	
8420.91	- - Cylinders:	
8420.91.10	- - - Parts of apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	0
8420.91.90	- - - Other	3
8420.99	- - Other:	
8420.99.10	- - - Parts of apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	0
8420.99.90	- - - Other	3
<b>84.21</b>	<b>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases.</b>	
	- Centrifuges, including centrifugal dryers:	
8421.11.00	- - Cream separators	10
8421.12.00	- - Clothes-dryers	18
8421.19	- - Other:	
8421.19.10	- - - Of a kind used for sugar manufacture	5
8421.19.90	- - - Other	5
	- Filtering or purifying machinery and apparatus for liquids:	
8421.21	- - For filtering or purifying water:	
	- - - Of a capacity not exceeding 500 l/h:	
8421.21.11	- - - - Filtering machinery and apparatus for domestic use	5
8421.21.19	- - - - Other	5
	- - - Of a capacity exceeding 500 l/h:	
8421.21.22	- - - - Electrically operated	5
8421.21.23	- - - - Not electrically operated	5
8421.22	- - For filtering or purifying beverages other than water:	
8421.22.30	- - - Electrically operated, of a capacity exceeding 500 l/h	10
8421.22.90	- - - Other	10
8421.23	- - Oil or petrol-filters for internal combustion engines:	
	- - - For machinery of heading 84.29 or 84.30:	

8421.23.11	- - - - Oil filters	0
8421.23.19	- - - - Other	0
	- - - For motor vehicles of Chapter 87:	
8421.23.21	- - - - Oil filters	15
8421.23.29	- - - - Other	15
	- - - Other:	
8421.23.91	- - - - Oil filters	0
8421.23.99	- - - - Other	0
8421.29	- - Other:	
8421.29.10	- - - Of a kind suitable for medical, surgical or laboratory use	0
8421.29.20	- - - Of a kind used for sugar manufacture	0
8421.29.30	- - - Of a kind used in oil drilling operations	0
8421.29.40	- - - Other, petrol filters	0
8421.29.50	- - - Other, oil filters	0
8421.29.90	- - - Other	0
	- Filtering or purifying machinery and apparatus for gases:	
8421.31	- - Intake air filters for internal combustion engines:	
8421.31.10	- - - For machinery of heading 84.29 or 84.30	0
8421.31.20	- - - For motor vehicles of Chapter 87	10
8421.31.90	- - - Other	0
8421.39	- - Other:	
8421.39.20	- - - Air purifiers	0
8421.39.90	- - - Other	0
	- Parts:	
8421.91	- - Of centrifuges, including centrifugal dryers:	
8421.91.10	- - - Of goods of subheading 8421.12.00	0
8421.91.20	- - - Of goods of subheading 8421.19.10	0
8421.91.90	- - - Of goods of subheading 8421.11.00 or 8421.19.90	0
8421.99	- - Other:	
8421.99.20	- - - Filtering cartridges for filters of subheading 8421.23	0
8421.99.30	- - - Of goods of subheading 8421.31	0
	- - - Other:	
8421.99.91	- - - - Of goods of subheading 8421.29.20	0
8421.99.94	- - - - Of goods of subheading 8421.21.11	0
8421.99.95	- - - - Of goods of subheading 8421.23.11, 8421.23.19, 8421.23.91 or 8421.23.99	0

8421.99.99	- - - Other	0
<b>84.22</b>	<b>Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.</b>	
	- Dish washing machines:	
8422.11.00	- - Household type	20
8422.19.00	- - Other	15
8422.20.00	- Machinery for cleaning or drying bottles or other containers	5
8422.30.00	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	0
8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	0
8422.90	- Parts:	
8422.90.10	- - Of machines of subheading 8422.11	5
8422.90.90	- - Other	0
<b>84.23</b>	<b>Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.</b>	
8423.10	- Personal weighing machines, including baby scales; household scales:	
8423.10.10	- - Electrically operated	20
8423.10.20	- - Not electrically operated	20
8423.20	- Scales for continuous weighing of goods on conveyors:	
8423.20.10	- - Electrically operated	0
8423.20.20	- - Not electrically operated	0
8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales:	
8423.30.10	- - Electrically operated	0
8423.30.20	- - Not electrically operated	0
	- Other weighing machinery:	
8423.81	- - Having a maximum weighing capacity not exceeding 30 kg:	
8423.81.10	- - - Electrically operated	20

8423.81.20	- - - Not electrically operated	20
8423.82	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg:	
	- - - Electrically operated:	
8423.82.11	- - - - Having a maximum weighing capacity not exceeding 1,000 kg	7
8423.82.19	- - - - Other	3
	- - - Not electrically operated:	
8423.82.21	- - - - Having a maximum weighing capacity not exceeding 1,000 kg	15
8423.82.29	- - - - Other	3
8423.89	- - Other:	
8423.89.10	- - - Electrically operated	3
8423.89.20	- - - Not electrically operated	3
8423.90	- Weighing machine weights of all kinds; parts of weighing machinery:	
8423.90.10	- - Weighing machine weights	15
	- - Other parts of weighing machinery:	
8423.90.21	- - - Of electrically operated machines	5
8423.90.29	- - - Of non-electrically operated machines	5
<b>84.24</b>	<b>Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.</b>	
8424.10	- Fire extinguishers, whether or not charged:	
8424.10.10	- - Of a kind suitable for aircraft use	0
8424.10.90	- - Other	0
8424.20	- Spray guns and similar appliances:	
	- - Electrically operated:	
8424.20.11	- - - Agricultural or horticultural type	0
8424.20.19	- - - Other	0
	- - Not electrically operated:	
8424.20.21	- - - Agricultural or horticultural type	0
8424.20.29	- - - Other	0
8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	0
	- Other apparatus:	

8424.81	- - Agricultural or horticultural:	
8424.81.10	- - - Drip irrigation systems	0
8424.81.30	- - - Hand-operated insecticide sprayers	15
8424.81.40	- - - Other, not electrically operated	0
8424.81.50	- - - Other, electrically operated	0
8424.89	- - Other:	
8424.89.10	- - - Hand-operated household sprayers of a capacity not exceeding 3 l	7
8424.89.20	- - - Spray heads with dip tubes	7
8424.89.40	- - - Wet processing equipment, by projecting, dispersing or spraying, of chemical or electrochemical solutions for the application on printed circuit boards or printed wiring boards substrates; apparatus for the spot application of liquids, soldering pastes, solder ball, adhesives or sealant to printed circuit boards or printed wiring boards or their components; apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	0
8424.89.50	- - - Other, electrically operated	0
8424.89.90	- - - Other, not electrically operated	0
8424.90	- Parts:	
8424.90.10	- - Of fire extinguishers	0
	- - Of spray guns and similar appliances:	
	- - - Electrically operated:	
8424.90.21	- - - - Of goods of subheading 8424.20.11	0
8424.90.23	- - - - Other	0
	- - - Not electrically operated:	
8424.90.24	- - - - Of goods of subheading 8424.20.21	0
8424.90.29	- - - - Other	0
8424.90.30	- - Of steam or sand blasting machines and similar jet projecting machines	0
	- - Of other appliances:	
8424.90.93	- - - Of goods of subheading 8424.81.10	0
8424.90.94	- - - Of goods of subheading 8424.81.30 or 8424.81.40	0
8424.90.95	- - - Of goods of subheading 8424.81.50	0
8424.90.99	- - - Other	0
<b>84.25</b>	<b>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.</b>	

	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:	
8425.11.00	- - Powered by electric motor	0
8425.19.00	- - Other	0
	- Winches; capstans:	
8425.31.00	- - Powered by electric motor	0
8425.39.00	- - Other	0
	- Jacks; hoists of a kind used for raising vehicles:	
8425.41.00	- - Built-in jacking systems of a type used in garages	0
8425.42	- - Other jacks and hoists, hydraulic:	
8425.42.10	- - - Jacks of a kind used in tipping mechanisms for lorries	0
8425.42.90	- - - Other	0
8425.49	- - Other:	
8425.49.10	- - - Electrically operated	0
8425.49.20	- - - Not electrically operated	0
<b>84.26</b>	<b>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.</b>	
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:	
8426.11.00	- - Overhead travelling cranes on fixed support	5
8426.12.00	- - Mobile lifting frames on tyres and straddle carriers	0
8426.19	- - Other:	
8426.19.20	- - - Bridge cranes	0
8426.19.30	- - - Gantry cranes	0
8426.19.90	- - - Other	0
8426.20.00	- Tower cranes	0
8426.30.00	- Portal or pedestal jib cranes	5
	- Other machinery, self-propelled:	
8426.41.00	- - On tyres	0
8426.49.00	- - Other	0
	- Other machinery:	
8426.91.00	- - Designed for mounting on road vehicles	0
8426.99.00	- - Other	0
<b>84.27</b>	<b>Fork-lift trucks; other works trucks fitted with lifting or handling equipment.</b>	



8427.10.00	- Self-propelled trucks powered by an electric motor	0
8427.20.00	- Other self-propelled trucks	0
8427.90.00	- Other trucks	0
<b>84.28</b>	<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).</b>	
8428.10	- Lifts and skip hoists:	
8428.10.10	- - Passenger lifts	10
	- - Other lifts:	
8428.10.21	- - - Of a kind used in buildings	10
8428.10.29	- - - Other	10
8428.10.90	- - Skip hoists	0
8428.20	- Pneumatic elevators and conveyors:	
8428.20.10	- - Of a kind used for agriculture	5
8428.20.20	- - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0
8428.20.90	- - Other	5
	- Other continuous-action elevators and conveyors, for goods or materials:	
8428.31.00	- - Specially designed for underground use	5
8428.32	- - Other, bucket type:	
8428.32.10	- - - Of a kind used for agriculture	5
8428.32.90	- - - Other	5
8428.33	- - Other, belt type:	
8428.33.10	- - - Of a kind used for agriculture	5
8428.33.20	- - - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0
8428.33.90	- - - Other	5
8428.39	- - Other:	
8428.39.10	- - - Of a kind used for agriculture	5
8428.39.30	- - - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0
8428.39.90	- - - Other	5
8428.40.00	- Escalators and moving walkways	5
8428.60.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0

8428.90	- Other machinery:	
8428.90.20	- - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0
8428.90.30	- - Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0
8428.90.90	- - Other	0
<b>84.29</b>	<b>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.</b>	
	- Bulldozers and angledozers:	
8429.11.00	- - Track laying	0
8429.19.00	- - Other	0
8429.20.00	- Graders and levellers	0
8429.30.00	- Scrapers	0
8429.40	- Tamping machines and road rollers:	
8429.40.30	- - Tamping machines	0
8429.40.40	- - Vibratory smooth drum rollers, with a centrifugal force drum not exceeding 20 t by weight	5
8429.40.50	- - Other vibratory road rollers	0
8429.40.90	- - Other	0
	- Mechanical shovels, excavators and shovel loaders:	
8429.51.00	- - Front-end shovel loaders	0
8429.52.00	- - Machinery with a 360o revolving superstructure	0
8429.59.00	- - Other	0
<b>84.30</b>	<b>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.</b>	
8430.10.00	- Pile-drivers and pile-extractors	0
8430.20.00	- Snow-ploughs and snow-blowers	0
	- Coal or rock cutters and tunnelling machinery:	
8430.31.00	- - Self-propelled	0
8430.39.00	- - Other	0
	- Other boring or sinking machinery:	
8430.41.00	- - Self-propelled	0
8430.49	- - Other:	

8430.49.10	- - - Wellhead platforms and integrated production modules suitable for use in drilling operations	0
8430.49.90	- - - Other	0
8430.50.00	- Other machinery, self-propelled	0
	- Other machinery, not self-propelled:	
8430.61.00	- - Tamping or compacting machinery	0
8430.69.00	- - Other	0
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.	
8431.10	- Of machinery of heading 84.25:	
	- - Of electrically operated machines:	
8431.10.13	- - - Of goods of subheading 8425.11.00, 8425.31.00 or 8425.49.10	0
8431.10.19	- - - Other	0
	- - Of non-electrically operated machines:	
8431.10.22	- - - Of goods of subheading 8425.19.00, 8425.39.00, 8425.41.00, 8425.42.10 or 8425.42.90	0
8431.10.29	- - - Other	0
8431.20.00	- Of machinery of heading 84.27	0
	- Of machinery of heading 84.28:	
8431.31	- - Of lifts, skip hoists or escalators:	
8431.31.10	- - - Of goods of subheading 8428.10.21, 8428.10.29 or 8428.10.90	0
8431.31.20	- - - Of goods of subheading 8428.10.10 or 8428.40.00	0
8431.39	- - Other:	
8431.39.10	- - - Of goods of subheading 8428.20.10, 8428.32.10, 8428.33.10 or 8428.39.10	0
8431.39.20	- - - Of goods of subheading 8428.90	0
8431.39.40	- - - Of automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0
8431.39.90	- - - Other	0
	- Of machinery of heading 84.26, 84.29 or 84.30:	
8431.41	- - Buckets, shovels, grabs and grips:	
8431.41.10	- - - For machinery of heading 84.26	5
8431.41.90	- - - Other	5
8431.42.00	- - Bulldozer or angledozer blades	5
8431.43.00	- - Parts for boring or sinking machinery of subheading 8430.41	0

	or 8430.49	
8431.49	- - Other:	
8431.49.10	- - - Parts of machinery of heading 84.26	0
8431.49.20	- - - Cutting edges or end bits of a kind used for scrapers, graders or levellers	0
8431.49.40	- - - Cutting edges or end bits of a kind used for bulldozer or angledozer blades	0
8431.49.50	- - - Of road rollers	0
8431.49.60	- - - Of goods of subheading 8430.20.00	0
8431.49.90	- - - Other	0
<b>84.32</b>	<b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.</b>	
8432.10.00	- Ploughs	20
	- Harrows, scarifiers, cultivators, weeders and hoes:	
8432.21.00	- - Disc harrows	20
8432.29.00	- - Other	20
8432.30.00	- Seeders, planters and transplanters	5
8432.40.00	- Manure spreaders and fertiliser distributors	5
8432.80	- Other machinery:	
8432.80.10	- - Agricultural or horticultural type	5
8432.80.20	- - Lawn or sports-ground rollers	5
8432.80.90	- - Other	5
8432.90	- Parts:	
8432.90.10	- - Of machinery of subheading 8432.80.90	0
8432.90.20	- - Of lawn or sports-ground rollers	0
8432.90.90	- - Other	0
<b>84.33</b>	<b>Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.</b>	
	- Mowers for lawns, parks or sports-grounds:	
8433.11.00	- - Powered, with the cutting device rotating in a horizontal plane	5
8433.19	- - Other:	
8433.19.10	- - - Not powered	5
8433.19.90	- - - Other	5
8433.20.00	- Other mowers, including cutter bars for tractor mounting	5

8433.30.00	- Other haymaking machinery	5
8433.40.00	- Straw or fodder balers, including pick-up balers	5
	- Other harvesting machinery; threshing machinery:	
8433.51.00	- - Combine harvester-threshers	5
8433.52.00	- - Other threshing machinery	5
8433.53.00	- - Root or tuber harvesting machines	5
8433.59	- - Other:	
8433.59.10	- - - Cotton pickers and cotton gins	5
8433.59.90	- - - Other	5
8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:	
8433.60.10	- - Electrically operated	0
8433.60.20	- - Not electrically operated	0
8433.90	- Parts:	
8433.90.10	- - Castors, of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto exceeds 30 mm	0
8433.90.20	- - Other, of goods of subheading 8433.11 or 8433.19.90	0
8433.90.30	- - Other, of goods of subheading 8433.19.10	0
8433.90.90	- - Other	0
<b>84.34</b>	<b>Milking machines and dairy machinery.</b>	
8434.10	- Milking machine:	
8434.10.10	- - Electrically operated	0
8434.10.20	- - Not electrically operated	0
8434.20	- Dairy machinery:	
8434.20.10	- - Electrically operated	0
8434.20.20	- - Not electrically operated	0
8434.90	- Parts:	
8434.90.10	- - Of electrically operated machines	0
8434.90.20	- - Of non-electrically operated machines	0
<b>84.35</b>	<b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</b>	
8435.10	- Machinery:	
8435.10.10	- - Electrically operated	0
8435.10.20	- - Not electrically operated	0

8435.90	- Parts:	
8435.90.10	- - Of electrically operated machines	0
8435.90.20	- - Of non-electrically operated machines	0
<b>84.36</b>	<b>Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.</b>	
8436.10	- Machinery for preparing animal feeding stuffs:	
8436.10.10	- - Electrically operated	20
8436.10.20	- - Not electrically operated	20
	- Poultry-keeping machinery; poultry incubators and brooders:	
8436.21	- - Poultry incubators and brooders:	
8436.21.10	- - - Electrically operated	3
8436.21.20	- - - Not electrically operated	3
8436.29	- - Other:	
8436.29.10	- - - Electrically operated	3
8436.29.20	- - - Not electrically operated	3
8436.80	- Other machinery:	
	- - Electrically operated:	
8436.80.11	- - - Agricultural or horticultural type	3
8436.80.19	- - - Other	3
	- - Not electrically operated:	
8436.80.21	- - - Agricultural or horticultural type	3
8436.80.29	- - - Other	3
	- Parts:	
8436.91	- - Of poultry-keeping machinery or poultry incubators and brooders:	
8436.91.10	- - - For electrically operated machines and appliances	0
8436.91.20	- - - For non-electrically operated machines and appliances	0
8436.99	- - Other:	
	- - - Of electrically operated machines and equipment:	
8436.99.11	- - - - Agricultural or horticultural type	0
8436.99.19	- - - - Other	0
	- - - Of non-electrically operated machines and equipment:	
8436.99.21	- - - - Agricultural or horticultural type	0
8436.99.29	- - - - Other	0

<b>84.37</b>	<b>Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.</b>	
8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:	
8437.10.10	- - For grains, electrically operated; winnowing and similar cleaning machines, electrically operated	5
8437.10.20	- - For grains, not electrically operated; winnowing and similar cleaning machines, not electrically operated	5
8437.10.30	- - Other, electrically operated	5
8437.10.40	- - Other, not electrically operated	5
8437.80	- Other machinery:	
8437.80.10	- - Rice hullers and cone type rice mills, electrically operated	20
8437.80.20	- - Rice hullers and cone type rice mills, not electrically operated	20
8437.80.30	- - Industrial type coffee and corn mills, electrically operated	20
8437.80.40	- - Industrial type coffee and corn mills, not electrically operated -	20
	- - Other, electrically operated:	
8437.80.51	- - - Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	20
8437.80.59	- - - Other	20
	- - Other, not electrically operated:	
8437.80.61	- - - Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	20
8437.80.69	- - - Other	20
8437.90	- Parts:	
	- - Of electrically operated machines:	
8437.90.11	- - - Of machines of subheading 8437.10	0
8437.90.19	- - - Other	0
	- - Of non-electrically operated machines:	
8437.90.21	- - - Of machines of subheading 8437.10	0
8437.90.29	- - - Other	0
<b>84.38</b>	<b>Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.</b>	
8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:	

8438.10.10	- - Electrically operated	3
8438.10.20	- - Not electrically operated	3
8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate:	
8438.20.10	- - Electrically operated	3
8438.20.20	- - Not electrically operated	3
8438.30	- Machinery for sugar manufacture:	
8438.30.10	- - Electrically operated	3
8438.30.20	- - Not electrically operated	3
8438.40.00	- Brewery machinery	5
8438.50	- Machinery for the preparation of meat or poultry:	
8438.50.10	- - Electrically operated	0
8438.50.20	- - Not electrically operated	0
8438.60	- Machinery for the preparation of fruits, nuts or vegetables:	
8438.60.10	- - Electrically operated	0
8438.60.20	- - Not electrically operated	0
8438.80	- Other machinery:	
	- - Coffee pulpers:	
8438.80.11	- - - Electrically operated	5
8438.80.12	- - - Not electrically operated	0
	- - Other:	
8438.80.91	- - - Electrically operated	2
8438.80.92	- - - Not electrically operated	0
8438.90	- Parts:	
	- - Of electrically operated machines:	
8438.90.11	- - - Of goods of subheading 8438.30.10	0
8438.90.12	- - - Of coffee pulpers	0
8438.90.19	- - - Other	0
	- - Of non-electrically operated machines:	
8438.90.21	- - - Of goods of subheading 8438.30.20	0
8438.90.22	- - - Of coffee pulpers	0
8438.90.29	- - - Other	0
<b>84.39</b>	<b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</b>	
8439.10.00	- Machinery for making pulp of fibrous cellulosic material	0
8439.20.00	- Machinery for making paper or paperboard	5



8439.30.00	- Machinery for finishing paper or paperboard	0
	- Parts:	
8439.91.00	- - Of machinery for making pulp of fibrous cellulosic material	0
8439.99.00	- - Other	0
<b>84.40</b>	<b>Book-binding machinery, including book-sewing machines.</b>	
8440.10	- Machinery:	
8440.10.10	- - Electrically operated	0
8440.10.20	- - Not electrically operated	0
8440.90	- Parts:	
8440.90.10	- - Of electrically operated machines	0
8440.90.20	- - Of non-electrically operated machines	0
<b>84.41</b>	<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</b>	
8441.10	- Cutting machines:	
8441.10.10	- - Electrically operated	0
8441.10.20	- - Not electrically operated	0
8441.20	- Machines for making bags, sacks or envelopes:	
8441.20.10	- - Electrically operated	0
8441.20.20	- - Not electrically operated	0
8441.30	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding:	
8441.30.10	- - Electrically operated	0
8441.30.20	- - Not electrically operated	0
8441.40	- Machines for moulding articles in paper pulp, paper or paperboard:	
8441.40.10	- - Electrically operated	0
8441.40.20	- - Not electrically operated	0
8441.80	- Other machinery:	
8441.80.10	- - Electrically operated	0
8441.80.20	- - Not electrically operated	0
8441.90	- Parts:	
8441.90.10	- - Of electrically operated machines	0
8441.90.20	- - Of non-electrically operated machines	0
<b>84.42</b>	<b>Machinery, apparatus and equipment (other than the</b>	

	<b>machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).</b>	
8442.30	- Machinery, apparatus and equipment:	
8442.30.10	- - Electrically operated	0
8442.30.20	- - Not electrically operated	0
8442.40	- Parts of the foregoing machinery, apparatus or equipment:	
8442.40.10	- - Of electrically operated machines, apparatus or equipment	0
8442.40.20	- - Of non-electrically operated machines, apparatus or equipment	0
8442.50.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0
<b>84.43</b>	<b>Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.</b>	
	- Printing machinery used for printing by means of plates, cylinder and other printing components of heading 84.42:	
8443.11.00	- - Offset printing machinery, reel-fed	0
8443.12.00	- - Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	0
8443.13.00	- - Other offset printing machinery	2
8443.14.00	- - Letterpress printing machinery, reel-fed, excluding flexographic printing	2
8443.15.00	- - Letterpress printing machinery, other than reel-fed, excluding flexographic printing	2
8443.16.00	- - Flexographic printing machinery	2
8443.17.00	- - Gravure printing machinery	2
8443.19.00	- - Other	0
	- Other printers, copying machines and facsimile machines, whether or not combined:	
8443.31	- - Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network:	
8443.31.10	- - - Printer-copiers, printing by the ink-jet process	0
8443.31.20	- - - Printer-copiers, printing by the laser process	0
8443.31.30	- - - Combination printer-copier-facsimile machines	0
8443.31.90	- - - Other	0

8443.32	- - Other, capable of connecting to an automatic data processing machine or to a network:	
8443.32.10	- - - Dot matrix printers	0
8443.32.20	- - - Ink-jet printers	0
8443.32.30	- - - Laser printers	0
8443.32.40	- - - Facsimile machines	0
8443.32.50	- - - Screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	0
8443.32.60	- - - Plotters	0
8443.32.90	- - - Other	0
8443.39	- - Other:	
	- - - Electrostatic photocopying apparatus operating by reproducing the original image directly onto the copy (direct process):	
8443.39.11	- - - - Colour	0
8443.39.19	- - - - Other	0
8443.39.20	- - - Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process)	10
8443.39.30	- - - Other photocopying apparatus incorporating an optical system	0
8443.39.40	- - - Ink-jet printers	5
8443.39.90	- - - Other	5
	- Parts and accessories:	
8443.91.00	- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	0
8443.99	- - Other:	
8443.99.10	- - - Of screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	0
8443.99.20	- - - Ink-filled printer cartridges	0
8443.99.30	- - - Paper feeders and sorters	0
8443.99.90	- - - Other	0
<b>84.44</b>	<b>Machines for extruding, drawing, texturing or cutting man-made textile materials.</b>	
8444.00.10	- Electrically operated	0
8444.00.20	- Not electrically operated	0
<b>84.45</b>	<b>Machines for preparing textile fibres; spinning, doubling or</b>	

	<b>twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.</b>	
	- Machines for preparing textile fibres:	
8445.11	- - Carding machines:	
8445.11.10	- - - Electrically operated	0
8445.11.20	- - - Not electrically operated	0
8445.12	- - Combing machines:	
8445.12.10	- - - Electrically operated	0
8445.12.20	- - - Not electrically operated	0
8445.13	- - Drawing or roving machines:	
8445.13.10	- - - Electrically operated	0
8445.13.20	- - - Not electrically operated	0
8445.19	- - Other:	
8445.19.10	- - - Electrically operated	0
8445.19.20	- - - Not electrically operated	0
8445.20	- Textile spinning machines:	
8445.20.10	- - Electrically operated	0
8445.20.20	- - Not electrically operated	0
8445.30	- Textile doubling or twisting machines:	
8445.30.10	- - Electrically operated	0
8445.30.20	- - Not electrically operated	0
8445.40	- Textile winding (including weft-winding) or reeling machines:	
8445.40.10	- - Electrically operated	0
8445.40.20	- - Not electrically operated	0
8445.90	- Other:	
8445.90.10	- - Electrically operated	0
8445.90.20	- - Not electrically operated	0
<b>84.46</b>	<b>Weaving machines (looms).</b>	
8446.10	- For weaving fabrics of a width not exceeding 30 cm:	
8446.10.10	- - Electrically operated	0
8446.10.20	- - Not electrically operated	0
	- For weaving fabrics of a width exceeding 30 cm, shuttle type:	
8446.21.00	- - Power looms	0
8446.29.00	- - Other	0

8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	0
<b>84.47</b>	<b>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.</b>	
	- Circular knitting machines:	
8447.11	- - With cylinder diameter not exceeding 165 mm:	
8447.11.10	- - - Electrically operated	0
8447.11.20	- - - Not electrically operated	0
8447.12	- - With cylinder diameter exceeding 165 mm:	
8447.12.10	- - - Electrically operated	0
8447.12.20	- - - Not electrically operated	0
8447.20	- Flat knitting machines; stitch-bonding machines:	
8447.20.10	- - Electrically operated	0
8447.20.20	- - Not electrically operated	0
8447.90	- Other:	
8447.90.10	- - Electrically operated	0
8447.90.20	- - Not electrically operated	0
<b>84.48</b>	<b>Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).</b>	
	- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:	
8448.11	- - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith:	
8448.11.10	- - - Electrically operated	0
8448.11.20	- - - Not electrically operated	0
8448.19	- - Other:	
8448.19.10	- - - Electrically operated	0
8448.19.20	- - - Not electrically operated	0
8448.20.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	0
	- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:	

8448.31.00	- - Card clothing	0
8448.32.00	- - Of machines for preparing textile fibres, other than card clothing	0
8448.33.00	- - Spindles, spindle flyers, spinning rings and ring travellers	0
8448.39.00	- - Other	0
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	
8448.42.00	- - Reeds for looms, healds and heald-frames	0
8448.49	- - Other:	
8448.49.10	- - - Shuttles	0
	- - - Other:	
8448.49.91	- - - - Parts of electrically operated machines	0
8448.49.92	- - - - Parts of non-electrically operated machines	0
	- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:	
8448.51.00	- - Sinkers, needles and other articles used in forming stitches	0
8448.59.00	- - Other	2
<b>84.49</b>	<b>Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.</b>	
8449.00.10	- Electrically operated	0
8449.00.20	- Not electrically operated	0
<b>84.50</b>	<b>Household or laundry-type washing machines, including machines which both wash and dry.</b>	
	- Machines, each of a dry linen capacity not exceeding 10 kg:	
8450.11	- - Fully-automatic machines:	
8450.11.10	- - - Each of a dry linen capacity not exceeding 6 kg	25
8450.11.90	- - - Other	25
8450.12.00	- - Other machines, with built-in centrifugal drier	25
8450.19	- - Other:	
8450.19.10	- - - Electrically operated	25
8450.19.90	- - - Other	25
8450.20.00	- Machines, each of a dry linen capacity exceeding 10 kg	25
8450.90	- Parts:	
8450.90.10	- - Of machines of subheading 8450.20.00	5
8450.90.20	- - Of machines of subheading 8450.11, 8450.12.00 or 8450.19	5

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<b>84.51</b>	<b>Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.</b>	
8451.10.00	- Dry-cleaning machines	0
	- Drying machines:	
8451.21.00	- - Each of a dry linen capacity not exceeding 10 kg	15
8451.29.00	- - Other	3
8451.30	- Ironing machines and presses (including fusing presses):	
8451.30.10	- - Single roller type domestic ironing machines	0
8451.30.90	- - Other	0
8451.40.00	- Washing, bleaching or dyeing machines	0
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0
8451.80.00	- Other machinery	0
8451.90	- Parts:	
	- - Of machines of a dry linen capacity not exceeding 10 kg:	
8451.90.11	- - - For domestic use	3
8451.90.19	- - - Other	3
8451.90.90	- - Other	0
<b>84.52</b>	<b>Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.</b>	
8452.10.00	- Sewing machines of the household type	25
	- Other sewing machines:	
8452.21.00	- - Automatic units	0
8452.29.00	- - Other	0
8452.30.00	- Sewing machine needles	10
8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:	
	- - Of machinery of subheading 8452.10.00:	
8452.90.11	- - - Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	25

8452.90.12	- - - Furniture, bases and covers and parts thereof	25
8452.90.19	- - - Other	25
	- - Other:	
8452.90.91	- - - Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	0
8452.90.92	- - - Furniture, bases and covers and parts thereof	0
8452.90.99	- - - Other	0
<b>84.53</b>	<b>Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.</b>	
8453.10	- Machinery for preparing, tanning or working hides, skins or leather:	
8453.10.10	- - Electrically operated	0
8453.10.20	- - Not electrically operated	0
8453.20	- Machinery for making or repairing footwear:	
8453.20.10	- - Electrically operated	0
8453.20.20	- - Not electrically operated	0
8453.80	- Other machinery:	
8453.80.10	- - Electrically operated	0
8453.80.20	- - Not electrically operated	0
8453.90.00	- Parts	0
<b>84.54</b>	<b>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.</b>	
8454.10.00	- Converters	0
8454.20.00	- Ingot moulds and ladles	5
8454.30.00	- Casting machines	0
8454.90.00	- Parts	0
<b>84.55</b>	<b>Metal-rolling mills and rolls therefor.</b>	
8455.10.00	- Tube mills	2
	- Other rolling mills:	
8455.21.00	- - Hot or combination hot and cold	2
8455.22.00	- - Cold	2
8455.30.00	- Rolls for rolling mills	0
8455.90.00	- Other parts	0



<b>84.56</b>	<b>Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.</b>	
8456.10.00	- Operated by laser or other light or photon beam processes	0
8456.20.00	- Operated by ultrasonic processes	0
8456.30.00	- Operated by electro-discharge processes	0
8456.90	- Other:	
8456.90.10	- - Machine tools, numerically controlled, for working any material by removal of material, by plasma arc processes, for the manufacture of printed circuit boards or printed wiring boards	0
8456.90.20	- - Wet processing equipments for the application by immersion of electro-chemical solutions, for the purpose of removing material on printed circuit boards or printed wiring boards	0
8456.90.90	- - Other	0
<b>84.57</b>	<b>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.</b>	
8457.10.00	- Machining centres	0
8457.20.00	- Unit construction machines (single station)	0
8457.30.00	- Multi-station transfer machines	0
<b>84.58</b>	<b>Lathes (including turning centres) for removing metal.</b>	
	- Horizontal lathes:	
8458.11.00	- - Numerically controlled	0
8458.19	- - Other:	
8458.19.10	- - - With the distance between the main spindle centre and the bed not exceeding 300 mm	15
8458.19.90	- - - Other	2
	- Other lathes:	
8458.91.00	- - Numerically controlled	0
8458.99	- - Other:	
8458.99.10	- - - With the distance between the main spindle centre and the bed not exceeding 300 mm	15
8458.99.90	- - - Other	2
<b>84.59</b>	<b>Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.</b>	

8459.10	- Way-type unit head machines:	
8459.10.10	- - Electrically operated	0
8459.10.20	- - Not electrically operated	0
	- Other drilling machines:	
8459.21.00	- - Numerically controlled	0
8459.29	- - Other:	
8459.29.10	- - - Electrically operated	2
8459.29.20	- - - Not electrically operated	2
	- Other boring-milling machines:	
8459.31.00	- - Numerically controlled	0
8459.39	- - Other:	
8459.39.10	- - - Electrically operated	0
8459.39.20	- - - Not electrically operated	0
8459.40	- Other boring machines:	
8459.40.10	- - Electrically operated	0
8459.40.20	- - Not electrically operated	0
	- Milling machines, knee-type:	
8459.51.00	- - Numerically controlled	0
8459.59	- - Other:	
8459.59.10	- - - Electrically operated	0
8459.59.20	- - - Not electrically operated	0
	- Other milling machines:	
8459.61.00	- - Numerically controlled	0
8459.69	- - Other:	
8459.69.10	- - - Electrically operated	0
8459.69.20	- - - Not electrically operated	0
8459.70	- Other threading or tapping machines:	
8459.70.10	- - Electrically operated	0
8459.70.20	- - Not electrically operated	0
<b>84.60</b>	<b>Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.</b>	
	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:	
8460.11.00	- - Numerically controlled	0

8460.19	- - Other:	
8460.19.10	- - - Electrically operated	0
8460.19.20	- - - Not electrically operated	0
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:	
8460.21.00	- - Numerically controlled	0
8460.29	- - Other:	
8460.29.10	- - - Electrically operated	0
8460.29.20	- - - Not electrically operated	0
	- Sharpening (tool or cutter grinding) machines:	
8460.31	- - Numerically controlled:	
8460.31.10	- - - Machine tools, numerically controlled, for sharpening carbide drilling bits with a shank diameter not exceeding 3.175 mm, provided with fixed collets and having a power not exceeding 0.74 kW	0
8460.31.90	- - - Other	0
8460.39	- - Other:	
8460.39.10	- - - Electrically operated	0
8460.39.20	- - - Not electrically operated	0
8460.40	- Honing or lapping machines:	
8460.40.10	- - Electrically operated	0
8460.40.20	- - Not electrically operated	0
8460.90	- Other:	
8460.90.10	- - Electrically operated	2
8460.90.20	- - Not electrically operated	2
<b>84.61</b>	<b>Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.</b>	
8461.20	- Shaping or slotting machines:	
8461.20.10	- - Electrically operated	5
8461.20.20	- - Not electrically operated	5
8461.30	- Broaching machines:	
8461.30.10	- - Electrically operated	0
8461.30.20	- - Not electrically operated	0
8461.40	- Gear cutting, gear grinding or gear finishing machines:	
8461.40.10	- - Electrically operated	0

8461.40.20	- - Not electrically operated	0
8461.50	- Sawing or cutting-off machines:	
8461.50.10	- - Electrically operated	5
8461.50.20	- - Not electrically operated	5
8461.90	- Other:	
	- - Electrically operated:	
8461.90.11	- - - Planing machines	5
8461.90.19	- - - Other	0
	- - Not electrically operated:	
8461.90.91	- - - Planing machines	5
8461.90.99	- - - Other	0
<b>84.62</b>	<b>Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.</b>	
8462.10	- Forging or die-stamping machines (including presses) and hammers:	
8462.10.10	- - Electrically operated	2
8462.10.20	- - Not electrically operated	2
	- Bending, folding, straightening or flattening machines (including presses):	
8462.21.00	- - Numerically controlled	0
8462.29	- - Other:	
8462.29.10	- - - Electrically operated	0
8462.29.20	- - - Not electrically operated	0
	- Shearing machines (including presses), other than combined punching and shearing machines:	
8462.31.00	- - Numerically controlled	0
8462.39	- - Other:	
8462.39.10	- - - Electrically operated	0
8462.39.20	- - - Not electrically operated	0
	- Punching or notching machines (including presses), including combined punching and shearing machines:	
8462.41.00	- - Numerically controlled	0
8462.49	- - Other:	
8462.49.10	- - - Electrically operated	0

8462.49.20	- - - Not electrically operated	0
	- Other:	
8462.91.00	- - Hydraulic press machines	0
8462.99	- - Other:	
8462.99.10	- - - Machines for the manufacture of boxes, cans and similar containers of tin plate, electrically operated	0
8462.99.20	- - - Machines for the manufacture of boxes, cans and similar containers of tin plate, not electrically operated	0
8462.99.50	- - - Other, electrically operated	0
8462.99.60	- - - Other, not electrically operated	0
<b>84.63</b>	<b>Other machine-tools for working metal or cermets, without removing material.</b>	
8463.10	- Draw-benches for bars, tubes, profiles, wire or the like:	
8463.10.10	- - Electrically operated	0
8463.10.20	- - Not electrically operated	0
8463.20	- Thread rolling machines:	
8463.20.10	- - Electrically operated	0
8463.20.20	- - Not electrically operated	0
8463.30	- Machines for working wire:	
8463.30.10	- - Electrically operated	0
8463.30.20	- - Not electrically operated	0
8463.90	- Other:	
8463.90.10	- - Electrically operated	0
8463.90.20	- - Not electrically operated	0
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass.	
8464.10	- Sawing machines:	
8464.10.10	- - Electrically operated	0
8464.10.20	- - Not electrically operated	0
8464.20	- Grinding or polishing machines:	
8464.20.10	- - Electrically operated	0
8464.20.20	- - Not electrically operated	0
8464.90	- Other:	
8464.90.10	- - Electrically operated	0
8464.90.20	- - Not electrically operated	0

84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	
8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	0
	- Other:	
8465.91	- - Sawing machines:	
8465.91.10	- - - Of a kind used for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, electrically operated	3
8465.91.20	- - - Other, electrically operated	3
8465.91.90	- - - Other	3
8465.92	- - Planing, milling or moulding (by cutting) machines:	
8465.92.10	- - - For routing printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, accepting router bits with a shank diameter not exceeding 3.175 mm, for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates	3
8465.92.20	- - - Other, electrically operated	3
8465.92.90	- - - Other	3
8465.93	- - Grinding, sanding or polishing machines:	
8465.93.10	- - - Electrically operated	3
8465.93.20	- - - Not electrically operated	3
8465.94	- - Bending or assembling machines:	
8465.94.10	- - - Electrically operated	3
8465.94.20	- - - Not electrically operated	3
8465.95	- - Drilling or morticing machines:	
8465.95.10	- - - Drilling machines for the manufacture of printed circuit boards or printed wiring boards, with a spindle speed exceeding 50,000 rpm and accepting drill bits of a shank diameter not exceeding 3.175 mm	3
8465.95.30	- - - Other, electrically operated	3
8465.95.90	- - - Other	3
8465.96	- - Splitting, slicing or paring machines:	
8465.96.10	- - - Electrically operated	3
8465.96.20	- - - Not electrically operated	3
8465.99	- - Other:	
8465.99.30	- - - Lathes, electrically operated	3
8465.99.40	- - - Lathes, not electrically operated	3

8465.99.50	- - - Machines for deburring the surfaces of printed circuit boards or printed wiring boards during manufacturing; machines for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates; laminating presses for the manufacture of printed circuit boards or printed wiring boards	3
8465.99.60	- - - Other, electrically operated	3
8465.99.90	- - - Other	3
<b>84.66</b>	<b>Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.</b>	
8466.10	- Tool holders and self-opening dieheads:	
8466.10.10	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	0
8466.10.90	- - Other	0
8466.20	- Work holders:	
8466.20.10	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	0
8466.20.90	- - Other	0
8466.30	- Dividing heads and other special attachments for machine-tools:	
8466.30.10	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	0
8466.30.90	- - Other	0
	- Other:	
8466.91.00	- - For machines of heading 84.64	0
8466.92	- - For machines of heading 84.65:	
8466.92.10	- - - For the machine tools of subheading 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	0
8466.92.90	- - - Other	0
8466.93	- - For machines of headings 84.56 to 84.61:	
8466.93.20	- - - For machines of subheading 8456.90.10, 8456.90.20 or 8460.31.10	0
8466.93.90	- - - Other	0
8466.94.00	- - For machines of heading 84.62 or 84.63	0
<b>84.67</b>	<b>Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.</b>	
	- Pneumatic:	

8467.11.00	- - Rotary type (including combined rotary-percussion)	0
8467.19.00	- - Other	0
	- With self-contained electric motor:	
8467.21.00	- - Drills of all kinds	10
8467.22.00	- - Saws	10
8467.29.00	- - Other	10
	- Other instruments:	
8467.81.00	- - Chain saws	0
8467.89.00	- - Other	0
	- Parts:	
8467.91	- - Of chain saws:	
8467.91.10	- - - Of electro-mechanical type	0
8467.91.90	- - - Other	0
8467.92.00	- - Of pneumatic tools	0
8467.99	- - Other:	
8467.99.10	- - - Of goods of subheading 8467.21.00, 8467.22.00 or 8467.29.00	5
8467.99.90	- - - Other	5
<b>84.68</b>	<b>Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.</b>	
8468.10.00	- Hand-held blow pipes	0
8468.20	- Other gas-operated machinery and apparatus:	
8468.20.10	- - Hand-operated (not hand-held) gas welding or brazing appliances for metal	0
8468.20.90	- - Other	0
8468.80.00	- Other machinery and apparatus	0
8468.90	- Parts:	
8468.90.10	- - Of goods of subheading 8468.10.00	0
8468.90.20	- - Of goods of subheading 8468.20.10	0
8468.90.90	- - Other	0
<b>84.69</b>	<b>Typewriters other than printers of heading 84.43; word-processing machines.</b>	
8469.00.10	- Word-processing machines	0
8469.00.90	- Other	0



<b>84.70</b>	<b>Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.</b>	
8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	0
	- Other electronic calculating machines:	
8470.21.00	- - Incorporating a printing device	0
8470.29.00	- - Other	0
8470.30.00	- Other calculating machines	0
8470.50.00	- Cash register	0
8470.90	- Other:	
8470.90.10	- - Postage-franking machines	0
8470.90.20	- - Accounting machines	0
8470.90.90	- - Other	0
<b>84.71</b>	<b>Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.</b>	
8471.30	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:	
8471.30.10	- - Handheld computers including palmtops and personal digital assistants (PDAs)	0
8471.30.20	- - Laptops including notebooks and subnotebooks	0
8471.30.90	- - Other	0
	- Other automatic data processing machines:	
8471.41	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:	
8471.41.10	- - - Personal computers excluding portable computers of subheading 8471.30	0
8471.41.90	- - - Other	0
8471.49	- - Other, presented in the form of systems:	
8471.49.10	- - - Personal computers excluding portable computers of subheading 8471.30	0
8471.49.90	- - - Other	0
8471.50	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or	

	two of the following types of units: storage units, input units, output units:	
8471.50.10	- - Processing units for personal ( including portable) computers	0
8471.50.90	- - Other	0
8471.60	- Input or output units, whether or not containing storage units in the same housing:	
8471.60.30	- - Computer keyboards	0
8471.60.40	- - X-Y coordinate input devices, including mouses, light pens, joysticks, track balls, and touch sensitive screens	0
8471.60.90	- - Other	0
8471.70	- Storage units:	
8471.70.10	- - Floppy disk drives	0
8471.70.20	- - Hard disk drives	0
8471.70.30	- - Tape drives	0
8471.70.40	- - Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives	0
8471.70.50	- - Proprietary format storage devices including media therefor for automatic data processing machines, with or without removable media and whether magnetic, optical or other technology	0
	- - Other:	
8471.70.91	- - - Automated backup systems	0
8471.70.99	- - - Other	0
8471.80	- Other units of automatic data processing machines:	
8471.80.10	- - Control and adaptor units	0
8471.80.70	- - Sound cards or video cards	0
8471.80.90	- - Other	0
8471.90	- Other:	
8471.90.10	- - Bar code readers	0
8471.90.20	- - Optical character readers, document or image scanners	0
8471.90.90	- - Other	0
<b>84.72</b>	<b>Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).</b>	
8472.10	- Duplicating machines:	
8472.10.10	- - Electrically operated	3
8472.10.20	- - Not electrically operated	3
8472.30	- Machines for sorting or folding mail or for inserting mail in	

	envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps:	
8472.30.10	- - Electrically operated	3
8472.30.20	- - Not electrically operated	3
8472.90	- Other:	
8472.90.10	- - Automatic teller machines	0
8472.90.20	- - Electronic fingerprint identification systems	3
8472.90.30	- - Other, electrically operated	3
8472.90.90	- - Other, not electrically operated	3
<b>84.73</b>	<b>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 84.69 to 84.72.</b>	
8473.10	- Parts and accessories of the machines of heading 84.69:	
8473.10.10	- - Printed circuit assemblies for word-processing machines	0
8473.10.90	- - Other	0
	- Parts and accessories of the machines of heading 84.70:	
8473.21.00	- - Of the electronic calculating machines of subheading 8470.10.00, 8470.21.00 or 8470.29.00	0
8473.29.00	- - Other	0
8473.30	- Parts and accessories of the machines of heading 84.71:	
8473.30.10	- - Assembled printed circuit boards	0
8473.30.90	- - Other	0
8473.40	- Parts and accessories of the machines of heading 84.72:	
	- - For electrically operated machines:	
8473.40.11	- - - Parts, including printed circuit assemblies for automatic teller machines	0
8473.40.19	- - - Other	0
8473.40.20	- - For non-electrically operated machines	0
8473.50	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72:	
	- - For electrically operated machines:	
8473.50.11	- - - Suitable for use with the machines of heading 84.71	0
8473.50.19	- - - Other	0
8473.50.20	- - For non-electrically operated machines	0
<b>84.74</b>	<b>Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or</b>	

	<b>moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.</b>	
8474.10	- Sorting, screening, separating or washing machines:	
8474.10.10	- - Electrically operated	2
8474.10.20	- - Not electrically operated	2
8474.20	- Crushing or grinding machines:	
	- - Electrically operated:	
8474.20.11	- - - For stone	2
8474.20.19	- - - Other	2
	- - Not electrically operated:	
8474.20.21	- - - For stone	2
8474.20.29	- - - Other	2
	- Mixing or kneading machines:	
8474.31	- - Concrete or mortar mixers:	
8474.31.10	- - - Electrically operated	2
8474.31.20	- - - Not electrically operated	2
8474.32	- - Machines for mixing mineral substances with bitumen:	
	- - - Electrically operated:	
8474.32.11	- - - - Of an output capacity not exceeding 80 t /h	5
8474.32.19	- - - - Other	2
	- - - Not electrically operated:	
8474.32.21	- - - - Of an output capacity not exceeding 80 t /h	5
8474.32.29	- - - - Other	0
8474.39	- - Other:	
8474.39.10	- - - Electrically operated	2
8474.39.20	- - - Not electrically operated	2
8474.80	- Other machinery:	
8474.80.10	- - Electrically operated	2
8474.80.20	- - Not electrically operated	2
8474.90	- Parts:	
8474.90.10	- - Of electrically operated machines	0
8474.90.20	- - Of non-electrically operated machines	0
<b>84.75</b>	<b>Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.</b>	

8475.10	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes:	
8475.10.10	- - Electrically operated	0
8475.10.20	- - Not electrically operated	0
	- Machines for manufacturing or hot working glass or glassware:	
8475.21.00	- - Machines for making optical fibres and preforms thereof	0
8475.29.00	- - Other	0
8475.90	- Parts:	
8475.90.10	- - Of electrically operated machines	0
8475.90.20	- - Of non-electrically operated machines	0
<b>84.76</b>	<b>Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.</b>	
	- Automatic beverage-vending machines:	
8476.21.00	- - Incorporating heating or refrigerating devices	0
8476.29.00	- - Other	0
	- Other machinery:	
8476.81.00	- - Incorporating heating or refrigerating devices	0
8476.89.00	- - Other	0
8476.90.00	- Parts	0
<b>84.77</b>	<b>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.</b>	
8477.10	- Injection-moulding machines:	
8477.10.10	- - For moulding rubber	0
	- - For moulding plastics:	
8477.10.31	- - - Poly (vinyl chloride) injection moulding machines	0
8477.10.39	- - - Other	0
8477.20	- Extruders:	
8477.20.10	- - For extruding rubber	0
8477.20.20	- - For extruding plastics	0
8477.30.00	- Blow moulding machines	0
8477.40	- Vacuum moulding machines and other thermoforming machines:	
8477.40.10	- - For moulding or forming rubber	0
8477.40.20	- - For moulding or forming plastics	0

	- Other machinery for moulding or otherwise forming:	
8477.51.00	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	0
8477.59	- - Other:	
8477.59.10	- - - For rubber	0
8477.59.20	- - - For plastics	0
8477.80	- Other machinery:	
8477.80.10	- - For working rubber or for the manufacture of products from rubber, electrically operated	0
8477.80.20	- - For working rubber or for the manufacture of products from rubber, not electrically operated	0
	- - For working plastics or for the manufacture of products from plastics, electrically operated:	
8477.80.31	- - - Lamination presses for the manufacture of printed circuit boards or printed wiring boards	0
8477.80.39	- - - Other	0
8477.80.40	- - For working plastics or for the manufacture of products from plastics, not electrically operated	0
8477.90	- Parts:	
8477.90.10	- - Of electrically operated machines for working rubber or for the manufacture of products from rubber	0
8477.90.20	- - Of non-electrically operated machines for working rubber or for the manufacture of products from rubber	0
	- - Of electrically operated machines for working plastics or for the manufacture of products from plastic materials:	
8477.90.32	- - - Parts of lamination presses for the manufacture of printed circuit boards or printed wiring boards	0
8477.90.39	- - - Other	0
8477.90.40	- - Of non-electrically operated machines for working plastics or for the manufacture of products from plastic materials	0
<b>84.78</b>	<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.</b>	
8478.10	- Machinery:	
8478.10.10	- - Electrically operated	0
8478.10.20	- - Not electrically operated	0
8478.90	- Parts:	
8478.90.10	- - Of electrically operated machines	0
8478.90.20	- - Of non-electrically operated machines	0

<b>84.79</b>	<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.</b>	
8479.10	- Machinery for public works, building or the like:	
8479.10.10	- - Electrically operated	0
8479.10.20	- - Not electrically operated	0
8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils:	
8479.20.10	- - Electrically operated	2
8479.20.20	- - Not electrically operated	0
8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork:	
8479.30.10	- - Electrically operated	2
8479.30.20	- - Not electrically operated	2
8479.40	- Rope or cable-making machines:	
8479.40.10	- - Electrically operated	0
8479.40.20	- - Not electrically operated	0
8479.50.00	- Industrial robots, not elsewhere specified or included	0
8479.60.00	- Evaporative air coolers	0
	- Passenger boarding bridges:	
8479.71.00	- - Of a kind used in airports	0
8479.79.00	- - Other	0
	- Other machines and mechanical appliances:	
8479.81	- - For treating metal, including electric wire coil-winders:	
8479.81.10	- - - Electrically operated	0
8479.81.20	- - - Not electrically operated	0
8479.82	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:	
8479.82.10	- - - Electrically operated	0
8479.82.20	- - - Not electrically operated	0
8479.89	- - Other:	
8479.89.20	- - - Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings; apparatus for the regeneration of chemical solutions used in the manufacture of printed circuit boards or printed wiring boards; equipment for mechanically cleaning the surfaces of printed circuit boards or printed wiring boards during manufacturing; automated machines for the placement or the removal of components or contact elements on printed circuit boards or printed wiring boards or other substrates; registration equipment for the alignment of	0

	printed circuit boards or printed wiring boards or printed circuit assemblies in the manufacturing process	
8479.89.30	- - - Other, electrically operated	0
8479.89.40	- - - Other, not electrically operated	0
8479.90	- Parts:	
8479.90.20	- - Of goods of subheading 8479.89.20	0
8479.90.30	- - Of other electrically operated machines	0
8479.90.40	- - Of non-electrically operated machines	0
<b>84.80</b>	<b>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.</b>	
8480.10.00	- Moulding boxes for metal foundry	2
8480.20.00	- Mould bases	0
8480.30	- Moulding patterns:	
8480.30.10	- - Of copper	0
8480.30.90	- - Other	0
	- Moulds for metal or metal carbides:	
8480.41.00	- - Injection or compression types	0
8480.49.00	- - Other	2
8480.50.00	- Moulds for glass	0
8480.60.00	- Moulds for mineral materials	5
	- Moulds for rubber or plastics:	
8480.71	- - Injection or compression types:	
8480.71.10	- - - Moulds for footwear soles	3
8480.71.90	- - - Other	0
8480.79	- - Other:	
8480.79.10	- - - Moulds for footwear soles	3
8480.79.90	- - - Other	0
<b>84.81</b>	<b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.</b>	
8481.10	- Pressure-reducing valves:	
	- - Of iron or steel:	
8481.10.11	- - - Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5cm but not exceeding 40cm	5
8481.10.19	- - - Other	3



	- - Of copper or copper alloys:	
8481.10.21	- - - With an internal diameter of 2.5 cm or less	3
8481.10.22	- - - With an internal diameter of over 2.5 cm	3
	- - Other:	
8481.10.91	- - - Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	3
8481.10.99	- - - Other	3
8481.20	- Valves for oleohydraulic or pneumatic transmissions:	
8481.20.10	- - Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5cm but not exceeding 40cm	5
8481.20.20	- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less, or of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	0
8481.20.90	- - Other	0
8481.30	- Check (nonreturn) valves:	
8481.30.10	- - Swing check-valves, of cast iron, with an inlet of internal diameter of 4 cm or more but not exceeding 60 cm	0
8481.30.20	- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	2
8481.30.30	- - Of plastics, with an internal diameter of not less than 10 cm and not more than 25 cm	0
8481.30.90	- - Other	0
8481.40	- Safety or relief valves:	
8481.40.10	- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	5
8481.40.20	- - Of plastics, with an internal diameter of not less than 10 cm and not more than 25 cm	5
8481.40.90	- - Other	5
8481.80	- Other apparatus:	
	- - Valves for inner tubes:	
8481.80.11	- - - Of copper or copper alloys	5
8481.80.12	- - - Of other materials	5
	- - Valves for tubeless tyres:	
8481.80.13	- - - Of copper or copper alloys	5
8481.80.14	- - - Of other materials	5
	- - LPG cylinder valves of copper or copper alloys, having the following dimensions:	
8481.80.21	- - - Having inlet or outlet internal diameters not exceeding 2.5 cm	5
8481.80.22	- - - Having inlet or outlet internal diameters exceeding 2.5 cm	5
8481.80.30	- - Cocks and valves, whether or not fitted with piezo-electric	5

	igniters, for gas stoves or ranges	
	- - Soda water bottle valves; gas operated beer dispensing units:	
8481.80.41	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	5
8481.80.49	- - - Other	5
	- - Mixing taps and valves:	
8481.80.51	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	20
8481.80.59	- - - Other	20
	- - Water pipeline valves:	
	- - - Gate valves, of cast iron, with an internal diameter of 4 cm or more; butterfly valves, of cast iron, with an internal diameter of 8 cm or more:	
8481.80.61	- - - - Manually operated gate valves with an internal diameter exceeding 5 cm but not exceeding 40 cm	15
8481.80.62	- - - - Other	15
8481.80.63	- - - Other	15
	- - Hog nipple waterers:	
8481.80.64	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	15
8481.80.65	- - - Other	15
	- - Nipple joint valves:	
8481.80.66	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	10
8481.80.67	- - - Other	10
	- - Other:	
	- - - Ball valves:	
8481.80.71	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	10
8481.80.72	- - - - Other	10
	- - - Gate valves, manually operated, of iron or steel, having the following dimensions:	
8481.80.73	- - - - Having inlet and outlet internal diameters of more than 5 cm but not more than 40 cm	5
8481.80.74	- - - - Having inlet and outlet internal diameters of more than 40 cm	5
	- - - Manifold valves:	
8481.80.75	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	5
8481.80.76	- - - - Other	5
	- - - Pneumatically controlled valves:	

8481.80.81	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	3
8481.80.82	- - - - Other	3
	- - - Other valves of plastics:	
8481.80.83	- - - - Having an inlet diameter of not less than 1 cm and an outlet diameter of not more than 2.5 cm	5
8481.80.84	- - - - Having an inlet diameter of not less than 1 cm and an outlet diameter of more than 2.5 cm	5
	- - - - Other:	
8481.80.87	- - - - - Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04	10
8481.80.88	- - - - - Other	10
8481.80.89	- - - Other, manually operated, weighing less than 3 kg, surface treated or made of stainless steel or nickel	10
	- - - Other:	
8481.80.91	- - - - Water taps of copper or copper alloy, with an internal diameter of 2.5 cm or less	10
	- - - - Other:	
8481.80.92	- - - - - Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04	10
8481.80.99	- - - - - Other	10
8481.90	- Parts:	
8481.90.10	- - Housings for sluice or gate valves with inlet or outlet of an internal diameter exceeding 50 mm but not exceeding 400 mm	0
	- - For taps, cocks, valves (excluding inner tube valves and valves for tubeless tyres) and similar appliances of 25 mm or less in internal diameter:	
8481.90.21	- - - Bodies, for water taps	10
8481.90.22	- - - Bodies, for liquefied petroleum gas (LPG) cylinder valves	0
8481.90.23	- - - Bodies, other	3
8481.90.29	- - - Other	3
	- - Valves bodies or stems of inner tube or tubeless tyre valves:	
8481.90.31	- - - Of copper or copper alloys	3
8481.90.39	- - - Other	3
	- - Valves cores of inner tube or tubeless tyre valves:	
8481.90.41	- - - Of copper or copper alloys	3
8481.90.49	- - - Other	3
8481.90.90	- - Other	0

<b>84.82</b>	<b>Ball or roller bearings.</b>	
8482.10.00	- Ball bearings	3
8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	3
8482.30.00	- Spherical roller bearings	3
8482.40.00	- Needle roller bearings	3
8482.50.00	- Other cylindrical roller bearings	3
8482.80.00	- Other, including combined ball/roller bearings	3
	- Parts:	
8482.91.00	- - Balls, needles and rollers	0
8482.99.00	- - Other	0
<b>84.83</b>	<b>Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).</b>	
8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks:	
8483.10.10	- - For machinery of heading 84.29 or 84.30	20
	- - Cam shafts and crank shafts for engines of vehicles of Chapter 87:	
8483.10.24	- - - For vehicles of heading 87.11	20
	- - - Other:	
8483.10.25	- - - - For vehicles of a cylinder capacity not exceeding 2,000 cc	20
8483.10.26	- - - - For vehicles of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	20
8483.10.27	- - - - For vehicles of a cylinder capacity exceeding 3,000 cc	3
	- - For marine propulsion engines:	
8483.10.31	- - - Of an output not exceeding 22.38 kW	10
8483.10.39	- - - Other	0
8483.10.90	- - Other	20
8483.20	- Bearing housings, incorporating ball or roller bearings:	
8483.20.20	- - For machinery of heading 84.29 or 84.30	0
8483.20.30	- - For engines of vehicles of Chapter 87	10
8483.20.90	- - Other	0
8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:	
8483.30.20	- - For machinery of heading 84.29 or 84.30	0

8483.30.30	- - For engines of vehicles of Chapter 87	10
8483.30.90	- - Other	0
8483.40	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:	
8483.40.20	- - For marine vessels	10
8483.40.30	- - For machinery of heading 84.29 or 84.30	15
8483.40.90	- - Other	10
8483.50.00	- Flywheels and pulleys, including pulley blocks	10
8483.60.00	- Clutches and shaft couplings (including universal joints)	0
8483.90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts:	
	- - Parts of goods of subheading 8483.10:	
8483.90.11	- - - For tractors of subheading 8701.10 or 8701.90	10
8483.90.13	- - - For other tractors of heading 87.01	10
8483.90.14	- - - For goods of heading 87.11	10
8483.90.15	- - - For other goods of Chapter 87	5
8483.90.19	- - - Other	10
	- - Other:	
8483.90.91	- - - For goods of subheading 8701.10 or 8701.90	10
8483.90.93	- - - For other tractors of heading 87.01	10
8483.90.94	- - - For goods of heading 87.11	10
8483.90.95	- - - For other goods of Chapter 87	5
8483.90.99	- - - Other	10
<b>84.84</b>	<b>Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.</b>	
8484.10.00	- Gaskets and similar joints of metal sheeting combined with other textile material or of two or more layers of metal	3
8484.20.00	- Mechanical seals	3
8484.90.00	- Other	3
<b>84.86</b>	<b>Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.</b>	

8486.10	- Machines and apparatus for the manufacture of boules or wafers:	
8486.10.10	- - Apparatus for rapid heating of semiconductor wafers	0
8486.10.20	- - Spin dryers for semiconductor wafer processing	0
8486.10.30	- - Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	0
8486.10.40	- - Machines and apparatus for sawing monocrystal semiconductor boules into slices, or wafers into chips	0
8486.10.50	- - Grinding, polishing and lapping machines for processing of semiconductor wafers	0
8486.10.60	- - Apparatus for growing or pulling monocrystal semiconductor boules	0
8486.10.90	- - Other	0
8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:	
	- - Film formation equipment:	
8486.20.11	- - - Chemical vapour deposition apparatus for semiconductor production	0
8486.20.12	- - - Epitaxial deposition machines for semiconductor wafers; spinners for coating photographic emulsions on semiconductor wafers	0
8486.20.13	- - - Apparatus for physical deposition by sputtering on semiconductor wafers; physical deposition apparatus for semiconductor production	0
8486.20.19	- - - Other	0
	- - Doping equipment:	
8486.20.21	- - - Ion implanters for doping semiconductor materials	0
8486.20.29	- - - Other	0
	- - Etching and stripping equipment:	
8486.20.31	- - - Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process; spraying appliances for etching, stripping or cleaning semiconductor wafers	0
8486.20.32	- - - Equipment for dry-etching patterns on semiconductor materials	0
8486.20.33	- - - Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	0
8486.20.39	- - - Other	0
	- - Lithography equipment:	
8486.20.41	- - - Direct write-on-wafer apparatus	0
8486.20.42	- - - Step and repeat aligners	0

8486.20.49	- - - Other	0
	- - Equipment for developing exposed wafers:	
8486.20.51	- - - Dicing machines for scribing or scoring semiconductor wafers	0
8486.20.59	- - - Other	0
	- - Other:	
8486.20.91	- - - Lasercutters for cutting contacting tracks in semiconductor production by laser beam	0
8486.20.92	- - - Machines for bending, folding and straightening semiconductor leads	0
8486.20.93	- - - Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	0
8486.20.94	- - - Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	0
8486.20.95	- - - Automated machines for the placement or the removal of components or contact elements on semiconductor materials	0
8486.20.99	- - - Other	0
8486.30	- Machines and apparatus for the manufacture of flat panel displays:	
8486.30.10	- - Apparatus for dry etching patterns on flat panel display substrates	0
8486.30.20	- - Apparatus for wet etching, developing, stripping or cleaning flat panel displays	0
8486.30.30	- - Chemical vapour deposition apparatus for flat panel display production; spinners for coating photosensitive emulsions on flat panel display substrates; apparatus for physical deposition on flat panel display substrates	0
8486.30.90	- - Other	0
8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter:	
8486.40.10	- - Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	0
8486.40.20	- - Die attach apparatus, tape automated bonders, wire bonders and encapsulation equipment for the assembly of semiconductors; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	0
8486.40.30	- - Moulds for manufacture of semiconductor devices	0
8486.40.40	- - Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0
8486.40.50	- - Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0

8486.40.60	- - Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0
8486.40.70	- - Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	0
8486.40.90	- - Other	0
8486.90	- Parts and accessories:	
	- - Of machines and apparatus for the manufacture of boules or wafers:	
8486.90.11	- - - Of apparatus for rapid heating of semiconductor wafers	0
8486.90.12	- - - Of spin dryers for semiconductor wafer processing	0
8486.90.13	- - - Of machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	0
	- - - Of machines for sawing monocrystal semiconductor boules into slices, or wafers into chips:	
8486.90.14	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	0
8486.90.15	- - - - Other	0
8486.90.16	- - - Of grinding, polishing and lapping machines for processing of semiconductor wafers	0
8486.90.17	- - - Of apparatus for growing or pulling monocrystal semiconductor boules	0
8486.90.19	- - - Other	0
	- - Of machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:	
8486.90.21	- - - Of chemical vapour deposition apparatus for semiconductor production	0
8486.90.22	- - - Of epitaxial deposition machines for semiconductor wafers; of spinners for coating photographic emulsions on semiconductor wafers	0
8486.90.23	- - - Of ion implanters for doping semiconductor materials; of apparatus for physical deposition by sputtering on semiconductor wafers; of physical deposition apparatus for semiconductor production; of direct write-on-wafer apparatus, step and repeat aligners and other lithography equipment	0
	- - - Of spraying appliances for etching, stripping or cleaning semiconductor wafers; of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers; of dry-etching patterns on semiconductor materials:	
8486.90.24	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	0
8486.90.25	- - - - Other	0
	- - - Of dicing machines for scribing or scoring semiconductor	



	wafers; of lasercutters for cutting tracks in semiconductor production by laser beam; of machines for bending, folding and straightening semiconductor leads:	
8486.90.26	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	0
8486.90.27	- - - - Other	0
8486.90.28	- - - Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	0
8486.90.29	- - - Other	0
	- - Of machines and apparatus for the manufacture of flat panel displays:	
8486.90.31	- - - Of apparatus for dry etching patterns on flat panel display substrates	0
	- - - Of apparatus for wet etching, developing, stripping or cleaning flat panel displays:	
8486.90.32	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	0
8486.90.33	- - - - Other	0
8486.90.34	- - - Of chemical vapour deposition apparatus for flat panel display production	0
8486.90.35	- - - Of spinners for coating photosensitive emulsions on flat panel display substrates	0
8486.90.36	- - - Of apparatus for physical deposition on flat panel display substrates	0
8486.90.39	- - - Other	0
	- - Of machines or apparatus specified in Note 9 ( C ) to this Chapter:	
8486.90.41	- - - Of focused ion beam milling machine to produce or repair masks and reticles for patterns on semiconductor devices	0
8486.90.42	- - - Of die attach apparatus, tape automated bonders, wire bonders and of encapsulation equipment for assembly of semiconductors	0
8486.90.43	- - - Of automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	0
8486.90.44	- - - Of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0
8486.90.45	- - - Of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0
8486.90.46	- - - Of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates, including	0

	printed circuit assemblies	
8486.90.49	- - - Other	0
<b>84.87</b>	<b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.</b>	
8487.10.00	- Ships' or boats' propellers and blades therefor	0
8487.90.00	- Other	0

## Chapter 85

### **Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles**

#### **Notes.**

1. This Chapter does not cover:

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

2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

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

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

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

4. For the purposes of heading 85.23:

- (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E2PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
- (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

5. For the purposes of heading 85.34 “printed circuits” are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the “film circuit” technique, conductor 434 elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression “printed circuits” does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

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

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

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

8. For the purposes of headings 85.41 and 85.42:

(a) “Diodes, transistors and similar semiconductor devices” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(b) “Electronic integrated circuits” are:

(i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

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

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

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

#### **Subheading Notes.**

1. Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

Code	Description	Rate (%)

<b>85.01</b>	<b>Electric motors and generators (excluding generating sets).</b>	
8501.10	- Motors of an output not exceeding 37.5 W:	
	- - DC motors:	
	- - - Stepper motors:	
8501.10.21	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.10.29	- - - - Other	25
8501.10.30	- - - Spindle motors	10
	- - - Other:	
8501.10.41	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.10.49	- - - - Other	25
	- - Other motors including universal (AC/DC) motors:	
	- - - Stepper motors:	
8501.10.51	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.10.59	- - - - Other	25
8501.10.60	- - - Spindle motors	10
	- - - Other:	
8501.10.91	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.10.99	- - - - Other	25
8501.20	- Universal AC/DC motors of an output exceeding 37.5 W:	
	- - Of an output not exceeding 1 kW:	
8501.20.12	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.20.19	- - - Other	15
	- - Of an output exceeding 1 kW:	
8501.20.21	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.20.29	- - - Other	15
	- Other DC motors; DC generators:	
8501.31	- - Of an output not exceeding 750 W:	
8501.31.30	- - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.31.40	- - - Other motors	20
8501.31.50	- - - Generators	20
8501.32	- - Of an output exceeding 750 W but not exceeding 75 kW:	

	- - - Of an output exceeding 37.5 kW:	
8501.32.11	- - - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.32.12	- - - - Other motors	5
8501.32.13	- - - - Generators	5
	- - - Other:	
8501.32.91	- - - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.32.92	- - - - Other motors	10
8501.32.93	- - - - Generators	10
8501.33.00	- - Of an output exceeding 75 kW but not exceeding 375 kW	0
8501.34.00	- - Of an output exceeding 375 kW	0
8501.40	- Other AC motors, single-phase:	
	- - Of an output not exceeding 1 kW:	
8501.40.11	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.40.19	- - - Other	20
	- - Of an output exceeding 1 kW:	
8501.40.21	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.40.29	- - - Other	20
	- Other AC motors, multi-phase:	
8501.51	- - Of an output not exceeding 750 W:	
8501.51.11	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.51.19	- - - Other	15
8501.52	- - Of an output exceeding 750 W but not exceeding 75 kW:	
	- - - Of an output not exceeding 1 kW:	
8501.52.11	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.52.19	- - - - Other	10
	- - - Of an output exceeding 1 kW but not exceeding 37.5 kW:	
8501.52.21	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.52.29	- - - - Other	10
	- - - Of an output exceeding 37.5 kW:	
8501.52.31	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	0
8501.52.39	- - - - Other	0

8501.53.00	- - Of an output exceeding 75 kW	0
	- AC generators (alternators):	
8501.61	- - Of an output not exceeding 75 kVA:	
8501.61.10	- - - Of an output not exceeding 12.5 kVA	20
8501.61.20	- - - Of an output exceeding 12.5 kVA	20
8501.62	- - Of an output exceeding 75 kVA but not exceeding 375 kVA:	
8501.62.10	- - - Of an output exceeding 75 kVA but not exceeding 150 kVA	7
8501.62.90	- - - Of an output exceeding 150 kVA but not exceeding 375 kVA	7
8501.63.00	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	0
8501.64.00	- - Of an output exceeding 750 kVA	0
<b>85.02</b>	<b>Electric generating sets and rotary converters.</b>	
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	
8502.11.00	- - Of an output not exceeding 75 kVA	15
8502.12	- - Of an output exceeding 75 kVA but not exceeding 375 kVA:	
8502.12.10	- - - Of an output not exceeding 125 kVA	10
8502.12.20	- - - Of an output exceeding 125 kVA	10
8502.13	- - Of an output exceeding 375 kVA:	
8502.13.10	- - - Of an output of 12,500 kVA (10,000 kW) or more	5
8502.13.90	- - - Other	5
8502.20	- Generating sets with spark-ignition internal combustion piston engines:	
8502.20.10	- - Of an output not exceeding 75 kVA	20
8502.20.20	- - Of an output exceeding 75 kVA but not exceeding 100 kVA	10
8502.20.30	- - Of an output exceeding 100 kVA but not exceeding 10,000 kVA	10
	- - Of an output exceeding 10,000 kVA:	
8502.20.41	- - - Of an output of 12,500 kVA (10,000 kW) or more	10
8502.20.49	- - - Other	10
	- Other generating sets:	
8502.31	- - Wind-powered:	
8502.31.10	- - - Of an output not exceeding 10,000 kVA	0
8502.31.20	- - - Of an output exceeding 10,000 kVA	0
8502.39	- - Other:	
8502.39.10	- - - Of an output not exceeding 10 kVA	0
8502.39.20	- - - Of an output exceeding 10 kVA but not exceeding 10,000	0

	kVA	
	- - - Of an output exceeding 10,000 kVA:	
8502.39.31	- - - - Of an output of 12,500 kVA (10,000 kW) or more	0
8502.39.39	- - - - Other	0
8502.40.00	- Electric rotary converters	0
85.03	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	
8503.00.10	- Parts used in the manufacture of electric motors of heading 85.01; parts of generators of heading 85.01 or 85.02 of an output of 10,000 kW or more	5
8503.00.90	- Other	5
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.	
8504.10.00	- Ballasts for discharge lamps or tubes	15
	- Liquid dielectric transformers:	
8504.21	- - Having a power handling capacity not exceeding 650 kVA:	
8504.21.10	- - - Step-voltage regulators (auto transformers); instrument transformers with a power handling capacity not exceeding 5 kVA	5
	- - - Other:	
8504.21.92	- - - - Having a power handling capacity exceeding 10 kVA and of a high side voltage of 110kV or more	5
8504.21.93	- - - - Having a power handling capacity exceeding 10 kVA and of a high side voltage of 66kV or more, but less than 110kV	5
8504.21.99	- - - - Other	5
8504.22	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA:	
	- - - Step-voltage regulators (auto transformers):	
8504.22.11	- - - - Of a high side voltage of 66 kV or more	25
8504.22.19	- - - - Other	25
	- - - Other:	
8504.22.92	- - - - Of a high side voltage of 110 kV or more	5
8504.22.93	- - - - Of a high side voltage of 66kV or more, but less than 110 kV	25
8504.22.99	- - - - Other	15
8504.23	- - Having a power handling capacity exceeding 10,000 kVA:	
8504.23.10	- - - Having a power handling capacity not exceeding 15,000 kVA	5
	- - - Having a power handling capacity not exceeding 15,000 kVA	
8504.23.21	- - - - Not exceeding 20,000 kVA	5

8504.23.22	- - - - Exceeding 20,000 kVA but not exceeding 30,000 kVA	5
8504.23.29	- - - - Other	5
	- Other transformers:	
8504.31	- - Having a power handling capacity not exceeding 1 kVA:	
	- - - Instrument potential transformers:	
8504.31.11	- - - - With a voltage rating of 110 kV or more	5
8504.31.12	- - - - With a voltage rating of 66 kV or more, but less than 110 kV	15
8504.31.13	- - - - With a voltage rating of 1 kV or more, but less than 66 kV	15
8504.31.19	- - - - Other	20
	- - - Instrument current transformers:	
	- - - - With a voltage rating of 110 kV or more:	
8504.31.21	- - - - - Ring current transformers with a voltage rating not exceeding 220 kV	5
8504.31.22	- - - - - Other	5
8504.31.23	- - - - With a voltage rating of 66 kV or more, but less than 110 kV	15
8504.31.24	- - - - With a voltage rating of 1 kV or more, but less than 66 kV	15
8504.31.29	- - - - Other	20
8504.31.30	- - - Flyback transformers	3
8504.31.40	- - - Intermediate frequency transformers	5
	- - - Other:	
8504.31.91	- - - - Of a kind used with toys, scale models or similar recreational models	20
8504.31.92	- - - - Other matching transformers	20
8504.31.99	- - - - Other	15
8504.32	- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:	
	- - - Instrument transformers (potential and current) of a power handling capacity not exceeding 5 kVA:	
8504.32.11	- - - - Matching transformers	10
8504.32.19	- - - - Other	10
8504.32.20	- - - Other, of a kind used with toys, scale models or similar recreational models	20
8504.32.30	- - - Other, having a minimum frequency of 3 MHz	0
	- - - Other, of a power handling capacity not exceeding 10 kVA:	
8504.32.41	- - - - Matching transformers	10
8504.32.49	- - - - Other	0
	- - - Other, of a power handling capacity exceeding 10 kVA:	
8504.32.51	- - - - Matching transformers	10



8504.32.59	- - - - Other	10
8504.33	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA:	
	- - - Of a high side voltage of 66 kV or more:	
8504.33.11	- - - - Matching transformers	20
8504.33.19	- - - - Other	10
	- - - Other:	
8504.33.91	- - - - Matching transformers	10
8504.33.99	- - - - Other	10
8504.34	- - Having a power handling capacity exceeding 500 kVA:	
	- - - Having a power handling capacity not exceeding 15,000 kVA:	
	- - - - Having a power handling capacity exceeding 10,000 kVA and of a high side voltage of 66 kV or more:	
8504.34.11	- - - - - Matching transformers	10
8504.34.12	- - - - - Other	10
	- - - - Other:	
8504.34.13	- - - - - Matching transformers	10
8504.34.14	- - - - - Other	10
	- - - Having a power handling capacity not exceeding 15,000 kVA	
	- - - - Of a high side voltage of 66 kV or more:	
8504.34.22	- - - - - Matching transformers	10
8504.34.23	- - - - - Other	10
	- - - - Other:	
8504.34.24	- - - - - Matching transformers	10
8504.34.29	- - - - - Other	10
8504.40	- Static converters:	
	- - For automatic data processing machines and units thereof, and telecommunications apparatus:	
8504.40.11	- - - Uninterrupted power supplies (UPS)	0
8504.40.19	- - - Other	0
8504.40.20	- - Battery chargers having a rating exceeding 100 kVA	0
8504.40.30	- - Other rectifiers	0
8504.40.40	- - Inverters	0
8504.40.90	- - Other	0
8504.50	- Other inductors:	
8504.50.10	- - Inductors for power supplies for automatic data processing machines and units thereof, and for telecommunications	0

	apparatus	
8504.50.20	- - Chip type fixed inductors	0
	- - Other:	
8504.50.93	- - - Having a power handling capacity not exceeding 2,500 kVA	0
8504.50.94	- - - Having a power handling capacity exceeding 2,500 kVA but not exceeding 10,000 kVA	0
8504.50.95	- - - Having a power handling capacity exceeding 10,000 kVA	0
8504.90	- Parts:	
8504.90.10	- - Of goods of subheading of 8504.10	5
8504.90.20	- - Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.10	0
	- - For electrical transformers of a capacity not exceeding 10,000 kVA:	
8504.90.31	- - - Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	0
8504.90.39	- - - Other	0
	- - For electrical transformers of a capacity exceeding 10,000 kVA:	
8504.90.41	- - - Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	0
8504.90.49	- - - Other	0
8504.90.50	- - Other, for inductors of a capacity not exceeding 2,500 kVA	0
8504.90.60	- - Other, for inductors of a capacity exceeding 2,500 kVA	0
8504.90.90	- - Other	0
<b>85.05</b>	<b>Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.</b>	
	- Permanent magnets and articles intended to become permanent magnets after magnetisation:	
8505.11.00	- - Of metal	0
8505.19.00	- - Other	0
8505.20.00	- Electro-magnetic couplings, clutches and brakes	0
8505.90.00	- Other, including parts	0
<b>85.06</b>	<b>Primary cells and primary batteries.</b>	
8506.10	- Manganese dioxide:	
8506.10.10	- - Having an external volume not exceeding 300 cm3	25

8506.10.90	- - Other	5
8506.30.00	- Mercuric oxide	20
8506.40.00	- Silver oxide	20
8506.50.00	- Lithium	20
8506.60	- Air-zinc:	
8506.60.10	- - Having an external volume not exceeding 300 cm <sup>3</sup>	20
8506.60.90	- - Other	5
8506.80	- Other primary cells and primary batteries:	
8506.80.10	- - Zinc carbon, having an external volume not exceeding 300 cm <sup>3</sup>	15
8506.80.20	- - Zinc carbon, having an external volume exceeding 300 cm <sup>3</sup>	5
	- - Other:	
8506.80.91	- - - Having an external volume not exceeding 300 cm <sup>3</sup>	25
8506.80.99	- - - Other	5
8506.90.00	- Parts	5
<b>85.07</b>	<b>Electric accumulators, including separators therefor, whether or not rectangular (including square).</b>	
8507.10	- Lead-acid, of a kind used for starting piston engines:	
8507.10.10	- - Of a kind used for aircraft	0
	- - Other:	
	- - - 6 V or 12 V, with a discharge capacity not exceeding 200 Ah:	
8507.10.92	- - - - Of a height (excluding terminals and handles) not exceeding 13 cm	25
8507.10.93	- - - - Other	25
	- - - Other:	
8507.10.94	- - - - Of a height (excluding terminals and handles) not exceeding 13 cm	20
8507.10.99	- - - - Other	20
8507.20	- Other lead-acid accumulators:	
8507.20.10	- - Of a kind used for aircraft	0
	- - Other:	
	- - - 6 V or 12 V, with a discharge capacity not exceeding 200 Ah:	
8507.20.91	- - - - Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23cm	25
8507.20.92	- - - - Other	25
	- - - Other:	
8507.20.93	- - - - Of a height (excluding terminals and handles) exceeding 13	20

	cm but not exceeding 23cm	
8507.20.99	- - - Other	20
8507.30	- Nickel-cadmium:	
8507.30.10	- - Of a kind used for aircraft	0
8507.30.90	- - Other	20
8507.40	- Nickel-iron:	
8507.40.10	- - Of a kind used for aircraft	0
8507.40.90	- - Other	20
8507.50.00	- Nickel-metal hydride	0
8507.60	- Lithium-ion:	
8507.60.10	- - Of a kind used for laptops including notebooks and subnotebooks	0
8507.60.90	- - Other	0
8507.80	- Other accumulators:	
8507.80.10	- - Of a kind used for aircraft	0
	- - Other:	
8507.80.91	- - - Of a kind used for laptops including notebooks and subnotebooks	0
8507.80.99	- - - Other	0
8507.90	- Parts:	
	- - Plates:	
8507.90.11	- - - Of goods of subheading 8507.10.92, 8507.10.93, 8507.10.94 or 8507.10.99	5
8507.90.12	- - - Of a kind used for aircraft	0
8507.90.19	- - - Other	5
	- - Other:	
8507.90.91	- - - Of a kind used for aircraft	0
8507.90.92	- - - Battery separators, ready for use, of materials other than poly(vinyl chloride)	5
8507.90.93	- - - Other, of goods of subheading 8507.10.92, 8507.10.93, 8507.10.94 or 8507.10.99	5
8507.90.99	- - - Other	5
<b>85.08</b>	<b>Vacuum cleaners.</b>	
	- With self-contained electric motor:	
8508.11.00	- - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	25
8508.19	- - Other:	

8508.19.10	- - - Of a kind suitable for domestic use	25
8508.19.90	- - - Other	0
8508.60.00	- Other vacuum cleaners	0
8508.70	- Parts:	
8508.70.10	- - Of vacuum cleaners of subheading 8508.11.00 or 8508.19.10	0
8508.70.90	- - Other	0
<b>85.09</b>	<b>Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.</b>	
8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	25
8509.80	- Other apparatus:	
8509.80.10	- - Floor polishers	25
8509.80.20	- - Kitchen waste disposers	25
8509.80.90	- - Other	25
8509.90	- Parts:	
8509.90.10	- - Of goods of subheading 8509.80.10	3
8509.90.90	- - Other	7
<b>85.10</b>	<b>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.</b>	
8510.10.00	- Shavers	20
8510.20.00	- Hair clippers	20
8510.30.00	- Hair-removing appliances	20
8510.90.00	- Parts	20
<b>85.11</b>	<b>Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.</b>	
8511.10	- Sparking plugs:	
8511.10.10	- - Of a kind suitable for aircraft engines	0
8511.10.20	- - Of a kind suitable for motor vehicle engines	10
8511.10.90	- - Other	20
8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels:	
8511.20.10	- - Of a kind suitable for aircraft engines	0
	- - Of a kind suitable for motor vehicle engines:	

8511.20.21	- - - Unassembled	10
8511.20.29	- - - Other	10
	- - Other:	
8511.20.91	- - - Unassembled	20
8511.20.99	- - - Other	20
8511.30	- Distributors; ignition coils:	
8511.30.30	- - Of a kind suitable for aircraft engines	0
	- - Of a kind suitable for motor vehicle engines:	
8511.30.41	- - - Unassembled	10
8511.30.49	- - - Other	10
	- - Other:	
8511.30.91	- - - Unassembled	20
8511.30.99	- - - Other	20
8511.40	- Starter motors and dual purpose starter-generators:	
8511.40.10	- - Of a kind suitable for aircraft engines	0
	- - Other unassembled starter motors:	
8511.40.21	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	10
8511.40.29	- - - Other	20
	- - Assembled starter motors for engines of vehicles of headings 87.01 to 87.05:	
8511.40.31	- - - For engines of vehicles of heading 87.01	20
8511.40.32	- - - For engines of vehicles of heading 87.02, 87.03 or 87.04	10
8511.40.33	- - - For engines of vehicles of heading 87.05	10
	- - Other:	
8511.40.91	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	10
8511.40.99	- - - Other	20
8511.50	- Other generators:	
8511.50.10	- - Of a kind suitable for aircraft engines	0
	- - Other unassembled alternators:	
8511.50.21	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	10
8511.50.29	- - - Other	20
	- - Assembled alternators for engines of vehicles of headings 87.01 to 87.05:	
8511.50.31	- - - For engines of vehicles of heading 87.01	20
8511.50.32	- - - For engines of vehicles of heading 87.02, 87.03 or 87.04	10

8511.50.33	- - - For engines of vehicles of heading 87.05	10
	- - Other:	
8511.50.91	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	10
8511.50.99	- - - Other	20
8511.80	- Other apparatus:	
8511.80.10	- - Of a kind suitable for aircraft engines	0
8511.80.20	- - Of a kind suitable for motor vehicle engines	10
8511.80.90	- - Other	20
8511.90	- Parts:	
8511.90.10	- - Of a kind suitable for aircraft engines	0
8511.90.20	- - Of a kind suitable for motor vehicle engines	0
8511.90.90	- - Other	5
<b>85.12</b>	<b>Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.</b>	
8512.10.00	- Lighting or visual signalling equipment of a kind used on bicycles	25
8512.20	- Other lighting or visual signalling equipment:	
8512.20.20	- - Unassembled lighting or visual signalling equipment	25
	- - Other:	
8512.20.91	- - - For motorcycles	25
8512.20.99	- - - Other	25
8512.30	- Sound signalling equipment:	
8512.30.10	- - Horns and sirens, assembled	25
8512.30.20	- - Unassembled sound signalling equipment	25
	- - Other:	
8512.30.91	- - - Obstacle detection (warning) devices for vehicles	20
8512.30.99	- - - Other	20
8512.40.00	- Windscreen wipers, defrosters and demisters	25
8512.90	- Parts:	
8512.90.10	- - Of goods of subheading 8512.10	20
8512.90.20	- - Of goods of subheading 8512.20, 8512.30 or 8512.40	15
<b>85.13</b>	<b>Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.</b>	

8513.10	- Lamps:	
8513.10.10	- - Miners' helmet lamps	0
8513.10.20	- - Quarrymen's lamps	0
8513.10.90	- - Other	20
8513.90	- Parts:	
8513.90.10	- - Of miners' helmet lamps or quarrymen's lamps	0
8513.90.30	- - Flashlight reflectors; flashlight switch slides of plastics	20
8513.90.90	- - Other	20
<b>85.14</b>	<b>Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.</b>	
8514.10.00	- Resistance heated furnaces and ovens	0
8514.20	- Furnaces and ovens functioning by induction or dielectric loss:	
8514.20.20	- - Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0
8514.20.90	- - Other	0
8514.30	- Other furnaces and ovens:	
8514.30.20	- - Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0
8514.30.90	- - Other	0
8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	0
8514.90	- Parts:	
8514.90.20	- - Parts of industrial or laboratory electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0
8514.90.90	- - Other	0
<b>85.15</b>	<b>Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.</b>	
	- Brazing or soldering machines and apparatus:	
8515.11.00	- - Soldering irons and guns	0
8515.19	- - Other:	
8515.19.10	- - - Machines and apparatus for soldering components on printed circuit boards/printed wiring boards	0



8515.19.90	- - - Other	0
	- Machines and apparatus for resistance welding of metal:	
8515.21.00	- - Fully or partly automatic	0
8515.29.00	- - Other	0
	- Machines and apparatus for arc (including plasma arc) welding of metals:	
8515.31.00	- - Fully or partly automatic	0
8515.39	- - Other:	
8515.39.10	- - - AC arc welders, transformer type	0
8515.39.90	- - - Other	0
8515.80	- Other machines and appliances:	
8515.80.10	- - Electric machines and apparatus for hot spraying of metals or sintered metal carbides	0
8515.80.90	- - Other	0
8515.90	- Parts:	
8515.90.10	- - Of AC arc welders, transformer type	0
8515.90.20	- - Parts of machine apparatus for soldering components on printed circuit boards/printed wiring boards	0
8515.90.90	- - Other	0
<b>85.16</b>	<b>Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.</b>	
8516.10	- Electric instantaneous or storage water heaters and immersion heaters:	
8516.10.10	- - Instantaneous or storage water heaters	20
8516.10.30	- - Immersion heaters	20
	- Electric space heating apparatus and electric soil heating apparatus:	
8516.21.00	- - Storage heating radiators	25
8516.29.00	- - Other	25
	- Electro-thermic hair-dressing or hand-drying apparatus:	
8516.31.00	- - Hair dryers	25
8516.32.00	- - Other hair-dressing apparatus	25
8516.33.00	- - Hand-drying apparatus	25

8516.40	- Electric smoothing irons:	
8516.40.10	- - Of a kind designed to use steam from industrial boilers	20
8516.40.90	- - Other	25
8516.50.00	- Microwave ovens	25
8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:	
8516.60.10	- - Rice cookers	20
8516.60.90	- - Other	20
	- Other electro-thermic appliances:	
8516.71.00	- - Coffee or tea makers	25
8516.72.00	- - Toasters	25
8516.79	- - Other:	
8516.79.10	- - - Kettles	25
8516.79.90	- - - Other	20
8516.80	- Electric heating resistors:	
8516.80.10	- - For type-founding or type-setting machines; for industrial furnaces	10
8516.80.30	- - For domestic appliances	20
8516.80.90	- - Other	10
8516.90	- Parts:	
	- - Of goods of subheading 8516.33, 8516.50, 8516.60, 8516.71 or 8516.79.10:	
8516.90.21	- - - Sealed hotplates for domestic appliances	3
8516.90.29	- - - Other	3
8516.90.30	- - Of goods of subheading 8516.10	3
8516.90.40	- - Of electric heating resistors for type-founding or type-setting machines	3
8516.90.90	- - Other	3
<b>85.17</b>	<b>Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless networks (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.</b>	
	- Telephone sets, including telephones for cellular networks or for other wireless networks:	
8517.11.00	- - Line telephone sets with cordless handsets	0
8517.12.00	- - Telephones for cellular networks or for other wireless networks	0

8517.18.00	- - Other	0
	- Other apparatus for transmission or reception of voices, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):	
8517.61.00	- - Base stations	0
8517.62	- - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:	
8517.62.10	- - - Radio transmitters and radio receivers of a kind used for simultaneous interpretation at multilingual conferences	0
	- - - Units of automatic data processing machines other than units of heading 84.71:	
8517.62.21	- - - - Control and adaptor units, including gateways, bridges and routers	0
8517.62.29	- - - - Other	0
8517.62.30	- - - Telephonic or telegraphic switching apparatus	0
	- - - Apparatus for carrier-current line systems or for digital line systems:	
8517.62.41	- - - - Modems including cable modems and modem cards	0
8517.62.42	- - - - Concentrators or multiplexers	0
8517.62.49	- - - - Other	0
	- - - Other transmission apparatus incorporating reception apparatus:	
8517.62.51	- - - - Wireless LANs	0
8517.62.52	- - - - Transmission and reception apparatus of a kind used for simultaneous interpretation at multilingual conferences	0
8517.62.53	- - - - Other transmission apparatus for radio-telephony or radio-telegraphy	0
8517.62.59	- - - - Other	0
	- - - Other transmission apparatus:	
8517.62.61	- - - - For radio-telephony or radio-telegraphy	0
8517.62.69	- - - - Other	0
	- - - Other:	
8517.62.91	- - - - Portable receivers for calling, alerting or paging and paging alert devices, including pagers	0
8517.62.92	- - - - For radio-telephony or radio-telegraphy	10
8517.62.99	- - - - Other	0
8517.69.00	- - Other	0
8517.70	- Parts:	
8517.70.10	- - Of control and adaptor units including gateways, bridges and routers	0

	- - Of transmission apparatus, other than radio-broadcasting or television transmission apparatus, or of portable receivers for calling, alerting or paging and paging alert devices, including pagers:	
8517.70.21	- - - Of cellular telephones	0
8517.70.29	- - - Other	0
	- - Other printed circuit boards, assembled:	
8517.70.31	- - - Of goods for line telephony or line telegraphy	0
8517.70.32	- - - Of goods for radio-telephony or radio-telegraphy	3
8517.70.39	- - - Other	0
8517.70.40	- - Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy	0
	- - Other:	
8517.70.91	- - - Of goods for line telephony or line telegraphy	0
8517.70.92	- - - Of goods for radio-telephony or radio-telegraphy	5
8517.70.99	- - - Other	0
<b>85.18</b>	<b>Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.</b>	
8518.10	- Microphones and stands therefor:	
	- - Microphones:	
8518.10.11	- - - Microphones having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	0
8518.10.19	- - - Other microphones, whether or not with their stands	15
8518.10.90	- - Other	15
	- Loudspeakers, whether or not mounted in their enclosures:	
8518.21	- - Single loudspeakers, mounted in their enclosures:	
8518.21.10	- - - Box speaker type	15
8518.21.90	- - - Other	20
8518.22	- - Multiple loudspeakers, mounted in the same enclosure:	
8518.22.10	- - - Box speaker type	15
8518.22.90	- - - Other	20
8518.29	- - Other:	
8518.29.20	- - - Loudspeakers, without enclosure, having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 50 mm, for telecommunication use	0

8518.29.90	- - - Other	15
8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers:	
8518.30.10	- - Headphones	15
8518.30.20	- - Earphones	15
8518.30.40	- - Line telephone handsets	0
	- - Other combined microphone/speaker sets:	
8518.30.51	- - - For goods of subheading 8517.12.00	15
8518.30.59	- - - Other	15
8518.30.90	- - Other	15
8518.40	- Audio-frequency electric amplifiers:	
8518.40.20	- - Used as repeaters in line telephony	0
8518.40.30	- - Used as repeaters in telephony other than line telephony	7
8518.40.40	- - Other, having 6 or more input signal lines, with or without elements for capacity amplifiers	10
8518.40.90	- - Other	20
8518.50	- Electric sound amplifier sets:	
8518.50.10	- - Having a power rating of 240 W or more	10
8518.50.20	- - Other, with loudspeakers, of a kind suitable for broadcasting, having a voltage rating of 50 V or more but not exceeding 100 V	10
8518.50.90	- - Other	20
8518.90	- Parts:	
8518.90.10	- - Of goods of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20, including printed circuit assemblies	0
8518.90.20	- - Of goods of subheading 8518.40.40	0
8518.90.30	- - Of goods of subheading 8518.21 or 8518.22	10
8518.90.40	- - Of goods of subheading 8518.29.90	10
8518.90.90	- - Other	0
<b>85.19</b>	<b>Sound recording or reproducing apparatus.</b>	
8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:	
8519.20.10	- - Coins or disc operated record players	25
8519.20.20	- - Other	25
8519.30.00	- Turntables (record-decks)	25
8519.50.00	- Telephone answering machines	0
	- Other apparatus:	

8519.81	- - Using magnetic, optical or semiconductor media:	
8519.81.10	- - - Pocket size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm	25
8519.81.20	- - - Cassette recorders, with built in amplifiers and one or more built in loudspeakers, operating only with an external source of power	25
8519.81.30	- - - Compact disc players	30
	- - - Transcribing machines:	
8519.81.41	- - - - Of a kind suitable for cinematography or broadcasting	10
8519.81.49	- - - - Other	25
8519.81.50	- - - Dictating machines not capable of operating without an external source of power	10
	- - - Magnetic tape recorders incorporating sound reproducing apparatus, digital audio type:	
8519.81.61	- - - - Of a kind suitable for cinematography or broadcasting	10
8519.81.69	- - - - Other	25
	- - - Other sound reproducing apparatus, cassette type:	
8519.81.71	- - - - Of a kind suitable for cinematography or broadcasting	10
8519.81.79	- - - - Other	25
	- - - Other:	
8519.81.91	- - - - Of a kind suitable for cinematography or broadcasting	10
8519.81.99	- - - - Other	20
8519.89	- - Other:	
	- - - Cinematographic sound reproducers:	
8519.89.11	- - - - For film of a width of less than 16 mm	10
8519.89.12	- - - - For film of a width of 16 mm or more	10
8519.89.20	- - - Record-players with or without loudspeakers	25
8519.89.30	- - - Of a kind suitable for cinematography or broadcasting	10
8519.89.90	- - - Other	20
<b>85.21</b>	<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner.</b>	
8521.10	- Magnetic tape-type:	
8521.10.10	- - Of a kind used in cinematography or television broadcasting	10
8521.10.90	- - Other	30
8521.90	- Other:	
	- - Laser disc players:	
8521.90.11	- - - Of a kind used in cinematography or television broadcasting	10

8521.90.19	- - - Other	35
	- - Other:	
8521.90.91	- - - Of a kind used in cinematography or television broadcasting	10
8521.90.99	- - - Other	35
<b>85.22</b>	<b>Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21.</b>	
8522.10.00	- Pick-up cartridges	0
8522.90	- Other:	
8522.90.20	- - Printed circuit board assemblies for telephone answering machines	0
8522.90.30	- - Printed circuit board assemblies for cinematographic sound recorders or reproducers	0
8522.90.40	- - Audio or video tape decks and compact disc mechanisms	0
8522.90.50	- - Audio or video reproduction heads, magnetic type; magnetic erasing heads and rods	0
	- - Other:	
8522.90.91	- - - Other parts and accessories of cinematographic sound recorders or reproducers	5
8522.90.92	- - - Other parts of telephone answering machines	10
8522.90.93	- - - Other parts and accessories for goods of subheading 8519.81 or heading 85.21	3
8522.90.99	- - - Other	3
<b>85.23</b>	<b>Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.</b>	
	- Magnetic media:	
8523.21	- - Cards incorporating a magnetic stripe:	
8523.21.10	- - - Unrecorded	0
8523.21.90	- - - Other	20
8523.29	- - Other:	
	- - - Magnetic tapes, of a width not exceeding 4 mm:	
	- - - - Unrecorded:	
8523.29.11	- - - - - Computer tapes	0
8523.29.19	- - - - - Other	0
	- - - - Other:	
8523.29.21	- - - - - Video tapes	10

8523.29.29	- - - - Other	10
	- - - Magnetic tapes, of a width exceeding 4 mm but not exceeding 6.5 mm:	
	- - - - Unrecorded:	
8523.29.31	- - - - - Computer tapes	0
8523.29.33	- - - - - Video tapes	0
8523.29.39	- - - - - Other	0
	- - - - Other:	
8523.29.41	- - - - - Computer tapes	0
8523.29.42	- - - - - Of a kind suitable for cinematography	10
8523.29.43	- - - - - Other video tapes	5
8523.29.49	- - - - - Other	5
	- - - Magnetic tapes, of a width exceeding 6.5 mm:	
	- - - - Unrecorded:	
8523.29.51	- - - - - Computer tapes	0
8523.29.52	- - - - - Video tapes	0
8523.29.59	- - - - - Other	0
	- - - - Other:	
8523.29.61	- - - - - Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0
8523.29.62	- - - - - Of a kind suitable for cinematography	10
8523.29.63	- - - - - Other video tapes	25
8523.29.69	- - - - - Other	10
	- - - Magnetic discs:	
	- - - - Unrecorded:	
8523.29.71	- - - - - Computer hard disks and diskettes	0
8523.29.79	- - - - - Other	0
	- - - - Other:	
	- - - - - Of a kind used for reproducing phenomena other than sound or image:	
8523.29.81	- - - - - - Of a kind suitable for computer use	0
8523.29.82	- - - - - - Other	0
8523.29.83	- - - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0



8523.29.84	- - - - Other, of a kind suitable for cinematography	10
8523.29.89	- - - - Other	10
	- - - Other:	
	- - - - Unrecorded:	
8523.29.91	- - - - Of a kind suitable for computer use	0
8523.29.92	- - - - Other	0
	- - - - Other:	
	- - - - Of a kind used for reproducing phenomena other than sound or image:	
8523.29.93	- - - - - Of a kind suitable for computer use	0
8523.29.94	- - - - - Other	0
8523.29.95	- - - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0
8523.29.99	- - - - - Other	0
	- Optical media:	
8523.41	- - Unrecorded:	
8523.41.10	- - - Of a kind suitable for computer use	0
8523.41.90	- - - Other	0
8523.49	- - Other:	
	- - - Discs for laser reading systems:	
8523.49.11	- - - - Of a kind used for reproducing phenomena other than sound or image	0
	- - - - Of a kind used for reproducing sound only:	
8523.49.12	- - - - - Educational, technical, scientific, historical or cultural discs	15
8523.49.13	- - - - - Other	15
8523.49.14	- - - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0
8523.49.19	- - - - Other	15
	- - - Other:	
8523.49.91	- - - - Of a kind used for reproducing phenomena other than sound or image	0
8523.49.92	- - - - Of a kind used for reproducing sound only	15
8523.49.93	- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or	0

	providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	
8523.49.99	- - - - Other	10
	- Semiconductor media:	
8523.51	- - Solid-state non-volatile storage devices:	
	- - - Unrecorded:	
8523.51.11	- - - - Of a kind suitable for computer use	0
8523.51.19	- - - - Other	0
	- - - Other:	
	- - - - Of a kind used for reproducing phenomena other than sound or image:	
8523.51.21	- - - - - Of a kind suitable for computer use	0
8523.51.29	- - - - - Other	0
8523.51.30	- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0
8523.51.90	- - - - Other	10
8523.52.00	- - "Smart cards"	0
8523.59	- - Other:	
8523.59.10	- - - Proximity cards and tags	0
	- - - Other, unrecorded:	
8523.59.21	- - - - Of a kind suitable for computer use	0
8523.59.29	- - - - Other	0
	- - - Other:	
8523.59.30	- - - - Of a kind used for reproducing phenomena other than sound or image	0
8523.59.40	- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0
8523.59.90	- - - - Other	10
8523.80	- Other:	
8523.80.40	- - Gramophone records	25
	- - Other, unrecorded:	
8523.80.51	- - - Of a kind suitable for computer use	0
8523.80.59	- - - Other	0
	- - Other:	

8523.80.91	- - - Of a kind used for reproducing phenomena other than sound or image	0
8523.80.92	- - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0
8523.80.99	- - - Other	10
<b>85.25</b>	<b>Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.</b>	
8525.50.00	- Transmission apparatus	0
8525.60.00	- Transmission apparatus incorporating reception apparatus	0
8525.80	- Television cameras, digital cameras and video camera recorders:	
8525.80.10	- - Web cameras	15
	- - Video camera recorders:	
8525.80.31	- - - Of a kind used in broadcasting	0
8525.80.39	- - - Other	0
8525.80.40	- - Television cameras	10
8525.80.50	- - Other digital cameras	0

<b>85.26</b>	<b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.</b>	
8526.10	- Radar apparatus:	
8526.10.10	- - Radar apparatus, ground based, or of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	0
8526.10.90	- - Other	0
	- Other:	
8526.91	- - Radio navigational aid apparatus:	
8526.91.10	- - - Radio navigational aid apparatus, of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	0
8526.91.90	- - - Other	0
8526.92.00	- - Radio remote control apparatus	0
<b>85.27</b>	<b>Reception apparatus for radio-broadcasting, whether or not</b>	

	combined, in the same housing, with sound recording or reproducing apparatus or a clock.	
	- Radio-broadcast receivers capable of operating without an external source of power:	
8527.12.00	- - Pocket-size radio cassette-players	30
8527.13	- - Other apparatus combined with sound recording or reproducing apparatus:	
8527.13.10	- - - Portable	30
8527.13.90	- - - Other	30
8527.19	- - Other:	
	- - - Reception apparatus capable of planning, managing and monitoring the electromagnetic spectrum:	
8527.19.11	- - - - Portable	30
8527.19.19	- - - - Other	30
	- - - Other:	
8527.19.91	- - - - Portable	30
8527.19.99	- - - - Other	30
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:	
8527.21.00	- - Combined with sound recording or reproducing apparatus	25
8527.29.00	- - Other	25
	- Other:	
8527.91	- - Combined with sound recording or reproducing apparatus:	
8527.91.10	- - - Portable	30
8527.91.90	- - - Other	30
8527.92	- - Not combined with sound recording or reproducing apparatus but combined with a clock:	
8527.92.10	- - - Portable	30
	- - - Other:	
8527.92.91	- - - - Mains operated	30
8527.92.99	- - - - Other	30
8527.99	- - Other:	
8527.99.10	- - - Portable	30
	- - - Other:	
8527.99.91	- - - - Mains operated	30
8527.99.99	- - - - Other	30
<b>85.28</b>	<b>Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television,</b>	

	<b>whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.</b>	
	- Cathode-ray tube monitors:	
8528.41	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71:	
8528.41.10	- - - Colour	0
8528.41.20	- - - Monochrome	0
8528.49	- - Other:	
8528.49.10	- - - Colour	12
8528.49.20	- - - Monochrome	10
	- Other monitors:	
8528.51	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71:	
8528.51.10	- - - Projection type flat panel display units	0
8528.51.20	- - - Other, colour	0
8528.51.30	- - - Other, monochrome	0
8528.59	- - Other:	
8528.59.10	- - - Colour	12
8528.59.20	- - - Monochrome	10
	- Projectors:	
8528.61	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71:	
8528.61.10	- - - Flat panel display type	0
8528.61.90	- - - Other	0
8528.69	- - Other:	
8528.69.10	- - - Having the capability of projecting on a screen of 300 inches or more	10
8528.69.90	- - - Other	0
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
8528.71	- - Not designed to incorporate a video display or screen:	
	- - - Set top boxes which have a communications function:	
8528.71.11	- - - - Mains operated	0
8528.71.19	- - - - Other	0
	- - - Other:	
8528.71.91	- - - - Mains operated	35
8528.71.99	- - - - Other	25
8528.72	- - Other, colour:	

8528.72.10	- - - Battery operated	35
	- - - Other:	
8528.72.91	- - - - Cathode-ray tube type	35
8528.72.92	- - - - Liquid crystal device (LCD), light emitting diode (LED) and other flat panel display type	35
8528.72.99	- - - - Other	35
8528.73.00	- - Other, monochrome	25
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.	
8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:	
	- - Parabolic aerial reflector dishes for direct broadcast multi-media systems and parts thereof:	
8529.10.21	- - - For television reception	10
8529.10.29	- - - Other	10
8529.10.30	- - Telescopic, rabbit and dipole antennae for television or radio receivers	15
8529.10.40	- - Aerial filters and separators	0
8529.10.60	- - Feed horns (wave guide)	10
	- - Other:	
8529.10.92	- - - Of a kind used with transmission apparatus for radio-broadcasting or television	10
8529.10.99	- - - Other	0
8529.90	- Other:	
8529.90.20	- - Of decoders	0
8529.90.40	- - Of digital cameras or video camera recorders	0
	- - Other printed circuit boards, assembled:	
8529.90.51	- - - For goods of subheading 8525.50 or 8525.60	0
8529.90.52	- - - For goods of subheading 8527.13, 8527.19, 8527.21, 8527.29, 8527.91 or 8527.99	3
	- - - For goods of heading 85.28:	
8529.90.53	- - - - For flat panel displays	0
8529.90.54	- - - - Other, for television receivers	5
8529.90.55	- - - - Other	0
8529.90.59	- - - Other	0
	- - Other:	
8529.90.91	- - - For television reception	3

8529.90.94	- - - For flat panel displays	0
8529.90.99	- - - Other	0
<b>85.30</b>	<b>Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).</b>	
8530.10.00	- Equipment for railways or tramways	0
8530.80.00	- Other equipment	0
8530.90.00	- Parts	0
<b>85.31</b>	<b>Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.</b>	
8531.10	- Burglar or fire alarms and similar apparatus:	
8531.10.10	- - Burglar alarms	0
8531.10.20	- - Fire alarms	0
8531.10.30	- - Smoke alarms; portable personal alarms (shrill alarms)	0
8531.10.90	- - Other	0
8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0
8531.80	- Other apparatus:	
	- - Electronic bells and other sound signalling apparatus:	
8531.80.11	- - - Door bells and other door sound signalling apparatus	20
8531.80.19	- - - Other	20
	- - Flat panel displays (including electro-luminescence, plasma and other technologies):	
8531.80.21	- - - Vacuum fluorescent display panels	0
8531.80.29	- - - Other	0
8531.80.90	- - Other	5
8531.90	- Parts:	
8531.90.10	- - Parts including printed circuit assemblies of subheading 8531.20, 8531.80.21 or 8531.80.29	0
8531.90.20	- - Of door bells or other door sound signalling apparatus	10
8531.90.30	- - Of other bells or sound signaling apparatus	10
8531.90.90	- - Other	0
<b>85.32</b>	<b>Electrical capacitors, fixed, variable or adjustable (pre-set).</b>	
8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits and	0

	having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	
	- Other fixed capacitors:	
8532.21.00	- - Tantalum	0
8532.22.00	- - Aluminium electrolytic	0
8532.23.00	- - Ceramic dielectric, single layer	0
8532.24.00	- - Ceramic dielectric, multilayer	0
8532.25.00	- - Dielectric of paper or plastics	0
8532.29.00	- - Other	0
8532.30.00	- Variable or adjustable (pre-set) capacitors	0
8532.90.00	- Parts	0
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.	
8533.10	- Fixed carbon resistors, composition or film type:	
8533.10.10	- - Surface mounted	0
8533.10.90	- - Other	0
	- Other fixed resistors:	
8533.21.00	- - For a power handling capacity not exceeding 20 W	0
8533.29.00	- - Other	0
	- Wirewound variable resistors, including rheostats and potentiometers:	
8533.31.00	- - For a power handling capacity not exceeding 20 W	0
8533.39.00	- - Other	0
8533.40.00	- Other variable resistors, including rheostats and potentiometers	0
8533.90.00	- Parts	0
85.34	Printed circuits.	
8534.00.10	- Single-sided	0
8534.00.20	- Double-sided	0
8534.00.30	- Multi-layer	0
8534.00.90	- Other	0
85.35	<b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.</b>	
8535.10.00	- Fuses	0



	- Automatic circuit breakers:	
8535.21	- - For a voltage of less than 72.5 kV:	
8535.21.10	- - - Moulded case type	5
8535.21.90	- - - Other	5
8535.29.00	- - Other	5
8535.30	- Isolating switches and make-and-break switches:	
	- - Suitable for a voltage exceeding 1kV but not exceeding 40 kV:	
8535.30.11	- - - Disconnectors having a voltage of less than 36 kV	5
8535.30.19	- - - Other	5
8535.30.20	- - For a voltage of 66 kV or more	5
8535.30.90	- - Other	5
8535.40.00	- Lightning arresters, voltage limiters and surge suppressors	0
8535.90	- Other:	
8535.90.10	- - Bushing assemblies and tap changer assemblies for electricity distribution or power transformers	0
8535.90.90	- - Other	0
<b>85.36</b>	<b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.</b>	
8536.10	- Fuses:	
	- - Thermal fuses; glass type fuses:	
8536.10.11	- - - For use in electric fans	25
8536.10.12	- - - Other, for a current of less than 16 A	25
8536.10.13	- - - Fuse blocks, of a kind used for motor vehicles	25
8536.10.19	- - - Other	25
	- - Other:	
8536.10.91	- - - For use in electric fans	25
8536.10.92	- - - Other, for a current of less than 16 A	25
8536.10.93	- - - Fuse blocks, of a kind used for motor vehicles	25
8536.10.99	- - - Other	15
8536.20	- Automatic circuit breakers:	
	- - Moulded case type:	
8536.20.11	- - - For a current of less than 16 A	15
8536.20.12	- - - For a current of 16 A or more, but not more than 32 A	15

8536.20.13	- - - For a current of 32 A or more, but not more than 1,000 A	15
8536.20.19	- - - Other	0
8536.20.20	- - Of a kind incorporated into electro-thermic domestic appliances of heading 85.16	20
	- - Other:	
8536.20.91	- - - For a current of less than 16 A	15
8536.20.99	- - - Other	15
8536.30	- Other apparatus for protecting electrical circuits:	
8536.30.10	- - Lightning arresters	3
8536.30.20	- - Of a kind used in radio equipment or in electric fans	25
8536.30.90	- - Other	15
	- Relays:	
8536.41	- - For a voltage not exceeding 60 V:	
8536.41.10	- - - Digital relays	3
8536.41.20	- - - Of a kind used in radio equipment	10
8536.41.30	- - - Of a kind used in electric fans	10
8536.41.40	- - - Other, for a current of less than 16 A	10
8536.41.90	- - - Other	10
8536.49	- - Other:	
8536.49.10	- - - Digital relays	3
8536.49.90	- - - Other	0
8536.50	- Other switches:	
8536.50.20	- - Over-current and residual-current automatic switches	10
	- - High inrush switches and commutators for stoves and ranges; microphone switches; power switches for television or radio receivers; switches for electric fans; rotary, slide, see-saw and magnetic switches for air-conditioning machines:	
8536.50.32	- - - Of a kind suitable for use in electric fans or in radio equipment	0
8536.50.33	- - - Other, of a rated current carrying capacity of less than 16 A	15
8536.50.39	- - - Other	15
8536.50.40	- - Miniature switches for rice cookers or toaster ovens	15
	- - Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches); electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 volts; electromechanical snap-action switches for a current not exceeding 11 A:	
8536.50.51	- - - For a current of less than 16 A	0

8536.50.59	- - - Other	0
	- - Make and break switches of a kind used in domestic electrical wiring not exceeding 500 V and having a rated current carrying capacity not exceeding 20 A:	
8536.50.61	- - - For a current of less than 16 A	15
8536.50.69	- - - Other	15
	- - Other:	
8536.50.92	- - - Of a kind suitable for use in electric fans	15
8536.50.95	- - - Other, starters for electric motors or fuse switches	15
8536.50.99	- - - Other	10
	- Lamp-holders, plugs and sockets:	
8536.61	- - Lamp-holders:	
8536.61.10	- - - Of a kind used for compact lamps or halogen lamps	5
	- - - Other:	
8536.61.91	- - - - For a current of less than 16 A	25
8536.61.99	- - - - Other	25
8536.69	- - Other:	
	- - - Telephone plugs:	
8536.69.11	- - - - For a current of less than 16 A	25
8536.69.19	- - - - Other	25
	- - - Audio / video sockets and cathode ray tube sockets for television or radio receivers:	
8536.69.22	- - - - For a current of less than 16 A	15
8536.69.29	- - - - Other	15
	- - - Sockets and plugs for co-axial cables and printed circuits:	
8536.69.32	- - - - For a current of less than 16 A	0
8536.69.39	- - - - Other	0
	- - - Other:	
8536.69.92	- - - - For a current of less than 16 A	25
8536.69.99	- - - - Other	25
8536.70	- Connectors for optical fibres, optical fibres bundles or cables:	
8536.70.10	- - Of ceramics	0
8536.70.20	- - Of copper	5
8536.70.90	- - Other	5
8536.90	- Other apparatus:	
	- - Connection and contact elements for wires and cables; wafer probers:	

8536.90.12	- - - For a current of less than 16 A	0
8536.90.19	- - - Other	0
	- - Junction boxes:	
8536.90.22	- - - For a current of less than 16 A	20
8536.90.29	- - - Other	20
	- - Cable connectors consisting of a jack plug, terminal with or without pin, connector and adaptor for co-axial cable; commutators:	
8536.90.32	- - - For a current of less than 16 A	20
8536.90.39	- - - Other	20
	- - Other:	
	- - - For a current of less than 16 A:	
8536.90.93	- - - - Telephone patch panels	25
8536.90.94	- - - - Other	25
8536.90.99	- - - Other	25
<b>85.37</b>	<b>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.</b>	
8537.10	- For a voltage not exceeding 1,000 V:	
	- - Switchboards and control panels:	
8537.10.11	- - - Control panels of a kind suitable for use in distributed control systems	0
8537.10.12	- - - Control panels fitted with a programmable processor	0
8537.10.13	- - - Other control panels of a kind suitable for goods of heading 84.15, 84.18, 84.50, 85.08, 85.09 or 85.16	0
8537.10.19	- - - Other	15
8537.10.20	- - Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25	10
8537.10.30	- - Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	10
	- - Other:	
8537.10.91	- - - Of a kind used in radio equipment or in electric fans	15
8537.10.92	- - - Of a kind suitable for use in distributed control systems	0
8537.10.99	- - - Other	15
8537.20	- For a voltage exceeding 1,000 V:	

	- - Switchboards:	
8537.20.11	- - - Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	5
8537.20.19	- - - Other	5
	- - Control panels:	
8537.20.21	- - - Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	5
8537.20.29	- - - Other	5
8537.20.90	- - Other	5
<b>85.38</b>	<b>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.</b>	
8538.10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus:	
	- - For a voltage not exceeding 1,000 V:	
8538.10.11	- - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	15
8538.10.12	- - - Of a kind used in radio equipment	15
8538.10.19	- - - Other	15
	- - For a voltage exceeding 1,000 V:	
8538.10.21	- - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	5
8538.10.22	- - - Of a kind used in radio equipment	5
8538.10.29	- - - Other	5
8538.90	- Other:	
	- - For a voltage not exceeding 1,000 V:	
8538.90.11	- - - Parts including printed circuit assemblies for telephone plugs; connection and contact elements for wires and cables; wafer probers	12
8538.90.12	- - - Parts of goods of subheading 8536.50.51, 8536.50.59, 8536.69.32, 8536.69.39, 8536.90.12 or 8536.90.19	12
8538.90.13	- - - Parts of goods of subheading 8537.10.20	12
8538.90.19	- - - Other	12
	- - For a voltage exceeding 1,000 V:	
8538.90.21	- - - Parts including printed circuit assemblies for telephone plugs; connection and contact elements for wires and cables; wafer probers	3
8538.90.29	- - - Other	3

<b>85.39</b>	<b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.</b>	
8539.10	- Sealed beam lamp units:	
8539.10.10	- - For motor vehicles of Chapter 87	20
8539.10.90	- - Other	0
	- Other filament lamps, excluding ultra-violet or infra-red lamps:	
8539.21	- - Tungsten halogen:	
8539.21.20	- - - Of a kind used in medical equipment	0
8539.21.30	- - - Of a kind used for motor vehicles	20
8539.21.40	- - - Other reflector lamp bulbs	10
8539.21.90	- - - Other	0
8539.22	- - Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:	
8539.22.20	- - - Of a kind used in medical equipment	0
8539.22.30	- - - Other reflector lamp bulbs	10
8539.22.90	- - - Other	15
8539.29	- - Other:	
8539.29.10	- - - Of a kind used in medical equipment	0
8539.29.20	- - - Of a kind used for motor vehicles	25
8539.29.30	- - - Other reflector lamp bulbs	10
	- - - Flashlight bulbs; miniature indicator bulbs, rated up to 2.25 V	
8539.29.41	- - - - Of a kind suitable for medical equipment	0
8539.29.49	- - - - Other	10
8539.29.50	- - - Other, having a capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V	25
8539.29.60	- - - Other, having a capacity not exceeding 200 W and a voltage not exceeding 100 V	10
8539.29.90	- - - Other	7
	- Discharge lamps, other than ultra-violet lamps:	
8539.31	- - Fluorescent, hot cathode:	
8539.31.10	- - - Tubes for compact fluorescent lamps	25
8539.31.90	- - - Other	25
8539.32.00	- - Mercury or sodium vapour lamps; metal halide lamps	0
8539.39	- - Other:	
8539.39.10	- - - Tubes for compact fluorescent lamps	10
8539.39.30	- - - Other fluorescent cold cathode types	10
8539.39.90	- - - Other	8

	- Ultra-violet or infra-red lamps; arc-lamps:	
8539.41.00	- - Arc-lamps	0
8539.49.00	- - Other	0
8539.90	- Parts:	
8539.90.10	- - Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps	5
8539.90.20	- - Other, suitable for lamps of motor vehicles	15
8539.90.90	- - Other	3
<b>85.40</b>	<b>Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).</b>	
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
8540.11.00	- - Colour	5
8540.12.00	- - Monochrome	10
8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	10
8540.40	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm:	
8540.40.10	- - Data/graphic display tubes, colour, of a kind used for articles of heading 85.25	0
8540.40.90	- - Other	0
8540.60.00	- Other cathode-ray tubes	0
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	
8540.71.00	- - Magnetrons	0
8540.79.00	- - Other	0
	- Other valves and tubes:	
8540.81.00	- - Receiver or amplifier valves and tubes	0
8540.89.00	- - Other	0
	- Parts:	
8540.91.00	- - Of cathode-ray tubes	0
8540.99	- - Other:	
8540.99.10	- - - Of microwave tubes	0
8540.99.90	- - - Other	0
<b>85.41</b>	<b>Diodes, transistors and similar semiconductor devices;</b>	

	<b>photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.</b>	
8541.10.00	- Diodes, other than photosensitive or light emitting diodes	0
	- Transistors, other than photosensitive transistors:	
8541.21.00	- - With a dissipation rate of less than 1 W	0
8541.29.00	- - Other	0
8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	0
8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes:	
8541.40.10	- - Light emitting diodes	0
	- - Photocells, including photodiodes and phototransistors:	
8541.40.21	- - - Photovoltaic cells, not assembled	0
8541.40.22	- - - Photovoltaic cells assembled in modules or made up into panels	0
8541.40.29	- - - Other	0
8541.40.90	- - Other	0
8541.50.00	- Other semiconductor devices	0
8541.60.00	- Mounted piezo-electric crystals	0
8541.90.00	- Parts	0
<b>85.42</b>	<b>Electronic integrated circuits.</b>	
	- Electronic integrated circuits:	
8542.31.00	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	0
8542.32.00	- - Memories	0
8542.33.00	- - Amplifiers	0
8542.39.00	- - Other	0
8542.90.00	- Parts	0
<b>85.43</b>	<b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.</b>	
8543.10.00	- Particle accelerators	0
8543.20.00	- Signal generators	0
8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis:	



8543.30.20	- - Wet processing equipment for the application by immersion of chemical or electrochemical solutions, whether or not for the purpose of removing material on printed circuit board/printed wiring board substrates	0
8543.30.90	- - Other	0
8543.70	- Other machines and appliances:	
8543.70.10	- - Electric fence energisers	0
8543.70.20	- - Remote control apparatus, other than radio remote control apparatus	0
8543.70.30	- - Electrical machines and apparatus with translation or dictionary functions	0
8543.70.40	- - Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies; machines for curing material by ultra-violet light for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0
8543.70.50	- - Integrated receivers / decoders (IRD) for direct broadcast multimedia systems	0
8543.70.90	- - Other	0
8543.90	- Parts:	
8543.90.10	- - Of goods of subheading 8543.10 or 8543.20	0
8543.90.20	- - Of goods of subheading 8543.30.20	0
8543.90.30	- - Of goods of subheading 8543.70.30	0
8543.90.40	- - Of goods of subheading 8543.70.40	0
8543.90.50	- - Of goods of subheading 8543.70.50	0
8543.90.90	- - Other	0
<b>85.44</b>	<b>Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.</b>	
	- Winding wire:	
8544.11	- - Of copper:	
8544.11.10	- - - With an outer coating of lacquer or enamel	15
8544.11.20	- - - With an outer coating or covering of paper, textiles or poly(vinyl chloride)	15
8544.11.90	- - - Other	10
8544.19.00	- - Other	5
8544.20	- Co-axial cable and other co-axial electric conductors:	

	- - Insulated cables fitted with connectors, for a voltage not exceeding 66 kV:	
8544.20.11	- - - Insulated with rubber or plastics	10
8544.20.19	- - - Other	10
	- - Insulated cables not fitted with connectors, for a voltage not exceeding 66 kV:	
8544.20.21	- - - Insulated with rubber or plastics	10
8544.20.29	- - - Other	10
	- - Insulated cables fitted with connectors, for a voltage exceeding 66 kV:	
8544.20.31	- - - Insulated with rubber or plastics	0
8544.20.39	- - - Other	2
	- - Insulated cables not fitted with connectors, for a voltage exceeding 66 kV:	
8544.20.41	- - - Insulated with rubber or plastics	0
8544.20.49	- - - Other	2
8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:	
	- - Wiring harnesses for motor vehicles:	
	- - - Insulated with rubber or plastics:	
8544.30.12	- - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	20
8544.30.13	- - - - Other	20
	- - - Other:	
8544.30.14	- - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	20
8544.30.19	- - - - Other	20
	- - Other:	
8544.30.91	- - - Insulated with rubber or plastics	5
8544.30.99	- - - Other	5
	- Other electric conductors, for a voltage not exceeding 1,000 V:	
8544.42	- - Fitted with connectors:	
	- - - Of a kind used for telecommunications, for a voltage not exceeding 80 V:	
8544.42.11	- - - - Telephone, telegraph and radio relay cables, submarine	0
8544.42.12	- - - - Telephone, telegraph and radio relay cables, other	0
8544.42.19	- - - - Other	0
	- - - Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:	
8544.42.21	- - - - Telephone, telegraph and radio relay cables, submarine	0

8544.42.22	- - - - Telephone, telegraph and radio relay cables, other	0
8544.42.29	- - - - Other	0
	- - - Battery cables:	
	- - - - Insulated with rubber or plastics:	
8544.42.32	- - - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	15
8544.42.33	- - - - - Other	15
	- - - - Other:	
8544.42.34	- - - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	15
8544.42.39	- - - - - Other	15
	- - - Other:	
8544.42.91	- - - - Electric cables insulated with plastics having a core diameter not exceeding 19.5 mm	17
8544.42.92	- - - - Other electric cables insulated with plastics	17
8544.42.99	- - - - Other	10
8544.49	- - Other:	
	- - - Of a kind used for telecommunications, for a voltage not exceeding 80 V:	
8544.49.11	- - - - Telephone, telegraph and radio relay cables, submarine	0
8544.49.12	- - - - Telephone, telegraph and radio relay cables, other	0
8544.49.19	- - - - Other	0
	- - - Of a kind not used for telecommunications, for a voltage not exceeding 80 V:	
8544.49.21	- - - - Shielded wire of a kind used in the manufacture of automotive wiring harnesses	10
	- - - - Other:	
8544.49.22	- - - - - Electric cables insulated with plastics having a core diameter not exceeding 19.5 mm	17
8544.49.23	- - - - - Other electric cables insulated with plastics	15
8544.49.29	- - - - - Other	10
	- - - Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:	
8544.49.31	- - - - Telephone, telegraph and radio relay cables, submarine	0
8544.49.32	- - - - Other, insulated with plastics	10
8544.49.39	- - - - Other	10
	- - - Of a kind not used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:	
8544.49.41	- - - - Cables insulated with plastics	10
8544.49.49	- - - - Other	10

8544.60	- Other electric conductors, for a voltage exceeding 1,000 V:	
	- - For a voltage exceeding 1 kV but not exceeding 36 kV:	
8544.60.11	- - - Cables insulated with plastics having a core diameter of less than 22.7 mm	20
8544.60.19	- - - Other	5
	- - For a voltage exceeding 36 kV but not exceeding 66 kV:	
8544.60.21	- - - Cables insulated with plastics having a core diameter of less than 22.7 mm	5
8544.60.29	- - - Other	5
8544.60.30	- - For a voltage exceeding 66 kV	5
8544.70	- Optical fibre cables:	
8544.70.10	- - Telephone, telegraph and radio relay cables, submarine	0
8544.70.90	- - Other	0
<b>85.45</b>	<b>Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.</b>	
	- Electrodes:	
8545.11.00	- - Of a kind used for furnaces	0
8545.19.00	- - Other	5
8545.20.00	- Carbon brushes	5
8545.90.00	- Other	5
85.46	Electrical insulators of any material.	
8546.10.00	- Of glass	0
8546.20	- Of ceramics:	
8546.20.10	- - Transformer bushings and circuit breaker insulators	5
8546.20.90	- - Other	7
8546.90.00	- Other	0
<b>85.47</b>	<b>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.</b>	
8547.10.00	- Insulating fittings of ceramics	0
8547.20.00	- Insulating fittings of plastics	0
8547.90	- Other:	

8547.90.10	- - Electric conduit tubing and joints therefor, of base metal lined with insulating material	0
8547.90.90	- - Other	0
<b>85.48</b>	<b>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.</b>	
8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:	
	- - Lead acid scrap storage batteries, drained or undrained:	
8548.10.12	- - - Of a kind used in aircraft	20
8548.10.19	- - - Other	20
	- - Waste and scrap containing mainly iron:	
8548.10.22	- - - Of primary cells and primary batteries	20
8548.10.23	- - - Of electric accumulators of a kind used in aircraft	20
8548.10.29	- - - Other	20
	- - Waste and scrap containing mainly copper:	
8548.10.32	- - - Of primary cells and primary batteries	20
8548.10.33	- - - Of electric accumulators of a kind used in aircraft	20
8548.10.39	- - - Other	20
	- - Other:	
8548.10.91	- - - Of primary cells and primary batteries	20
8548.10.92	- - - Of electric accumulators of a kind used in aircraft	20
8548.10.99	- - - Other	20
8548.90	- Other:	
8548.90.10	- - Image sensors of the contact type comprising a photo-conductive sensor element, an electric charge storage condenser, a light source of light emitting diodes, thin-film transistor matrix and a scanning condenser, capable of scanning text	0
8548.90.20	- - Printed circuit assemblies including such assemblies for external connections	0
8548.90.90	- - Other	0

## SECTION XVII

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

**Notes.**

1. This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.

2. The expressions “parts” and “parts and accessories” do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

- (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) Articles of Chapter 82 (tools);
- (d) Articles of heading 83.06;
- (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
- (f) Electrical machinery or equipment (Chapter 85);
- (g) Articles of Chapter 90;
- (h) Articles of Chapter 91;
- (ij) Arms (Chapter 93);
- (k) Lamps or lighting fittings of heading 94.05; or
- (l) Brushes of a kind used as parts of vehicles (heading 96.03).

3. References in Chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. For the purposes of this Section:

- (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
- (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
- (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
- (b) In Chapter 87 if designed to travel over land or over both land and water;
- (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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

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

## **Chapter 86**

**Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds**

**Notes.**

1. This Chapter does not cover:

- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
- (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
- (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2. Heading 86.07 applies, inter alia, to:

- (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
- (b) Frames, underframes, bogies and bissel-bogies;
- (c) Axle boxes; brake gear;
- (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
- (e) Coachwork.

3. Subject to the provisions of Note 1 above, heading 86.08 applies, inter alia, to:

- (a) Assembled track, turntables, platform buffers, loading gauges;
- (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>
<b>86.01</b>	<b>Rail locomotives powered from an external source of electricity or by electric accumulators.</b>	
8601.10.00	- Powered from an external source of electricity	0
8601.20.00	- Powered by electric accumulators	0
<b>86.02</b>	<b>Other rail locomotives; locomotive tenders.</b>	
8602.10.00	- Diesel-electric locomotives	0
8602.90.00	- Other	0
<b>86.03</b>	<b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.</b>	
8603.10.00	- Powered from an external source of electricity	0
8603.90.00	- Other	0
<b>8604.00.00</b>	<b>Railway or tramway maintenance or service vehicles,</b>	0

	<b>whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).</b>	
<b>8605.00.00</b>	<b>Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).</b>	<b>0</b>
<b>86.06</b>	<b>Railway or tramway goods vans and wagons, not self-propelled.</b>	
8606.10.00	- Tank wagons and the like	0
8606.30.00	- Self-discharging vans and wagons, other than those of subheading 8606.10	0
	- Other:	
8606.91.00	- - Covered and closed	0
8606.92.00	- - Open, with non-removable sides of a height exceeding 60 cm	0
8606.99.00	- - Other	2
<b>86.07</b>	<b>Parts of railway or tramway locomotives or rolling-stock.</b>	
	- Bogies, bissel-bogies, axles and wheels, and parts thereof:	
8607.11.00	- - Driving bogies and bissel-bogies	0
8607.12.00	- - Other bogies and bissel-bogies	0
8607.19.00	- - Other, including parts	0
	- Brakes and parts thereof:	
8607.21.00	- - Air brakes and parts thereof	0
8607.29.00	- - Other	0
8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	0
	- Other:	
8607.91.00	- - Of locomotives	0
8607.99.00	- - Other	0
<b>86.08</b>	<b>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.</b>	
8608.00.20	- Electro-mechanical equipment	0
8608.00.90	- Other	0



<b>8609.00.00</b>	<b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.</b>	<b>0</b>
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### Chapter 87

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

##### **Notes.**

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

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>
<b>87.01</b>	<b>Tractors (other than tractors of heading 87.09).</b>	
8701.10	- Pedestrian controlled tractors:	
	- - Of a power not exceeding 22.5 kW, whether or not electrically operated:	
8701.10.11	- - - For agricultural use	30
8701.10.19	- - - Other	30
	- - Other:	
8701.10.91	- - - For agricultural use	10
8701.10.99	- - - Other	10
8701.20	- Road tractors for semi-trailers:	
<b>8701.20.10</b>	<b>- - <i>Completely Knocked Down</i></b>	<b>0</b>
8701.20.90	- - Other	5
8701.30.00	- Track-laying tractors	0
8701.90	- Other:	
8701.90.10	- - Agricultural tractors	5
8701.90.90	- - Other	5
<b>87.02</b>	<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>	

8702.10	- Of compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	- - Completely Knocked Down:	
8702.10.10	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	As prescribed in clause 2.1 part I Chapter 98
	- - - Motor coaches, buses or minibuses:	
8702.10.41	- - - - g.v.w. of at least 6 t but not exceeding 18 t	As prescribed in clause 2.1 part I Chapter 98
8702.10.49	- - - - Other	As prescribed in clause 2.1 part I Chapter 98
8702.10.50	- - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - Other:	
8702.10.60	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	70
	- - - For the transport of 30 persons or more and specially designed for use in airports:	
8702.10.71	- - - - g.v.w. of at least 6 t but not exceeding 18 t	5
8702.10.79	- - - - Other	5
	- - - Other motor coaches, buses or minibuses:	
8702.10.81	- - - - g.v.w. of at least 6 t but not exceeding 18 t	70
8702.10.89	- - - - Other	70
8702.10.90	- - - Other	70
8702.90	- Other:	
	- - Completely Knocked Down:	
8702.90.12	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	As prescribed in clause 2.1 part I Chapter 98
8702.90.13	- - - For the transport of 30 persons or more	As prescribed in clause

		2.1 part I Chapter 98
8702.90.14	- - - Other motor coaches, buses or minibuses	As prescribed in clause 2.1 part I Chapter 98
8702.90.19	- - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - Other:	
8702.90.92	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	70
	- - - For the transport of 30 persons or more:	
8702.90.93	- - - - Specially designed for use in airports	5
8702.90.94	- - - - Other	70
8702.90.95	- - - Other motor coaches, buses or minibuses	70
8702.90.99	- - - Other	70
<b>87.03</b>	<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b>	
8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:	
8703.10.10	- - Golf cars, including golf buggies	70
8703.10.90	- - Other	70
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
8703.21	- - Of a cylinder capacity not exceeding 1,000 cc:	
8703.21.10	- - - Go-karts	70
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):	
	- - - - Completely Knocked Down:	
8703.21.22	- - - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.21.23	- - - - - Other	As prescribed in clause 2.1 part I

		Chapter 98
	- - - - Other:	
8703.21.24	- - - - Four-wheel drive	70
8703.21.29	- - - - Other	70
	- - - Other vehicles, Completely Knocked Down:	
8703.21.31	- - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.21.39	- - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - Other:	
8703.21.91	- - - - Ambulances	15
8703.21.92	- - - - Motor-homes	70
8703.21.99	- - - - Other	70
8703.22	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):	
8703.22.11	- - - - Completely Knocked Down	As prescribed in clause 2.1 part I Chapter 98
8703.22.19	- - - - Other	70
	- - - Other vehicles, Completely Knocked Down:	
8703.22.21	- - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.22.29	- - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - Other:	
8703.22.91	- - - - Ambulances	20
8703.22.92	- - - - Motor-homes	70
8703.22.99	- - - - Other	70

8703.23	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:	
8703.23.10	- - - Ambulances	20
	- - - Hearses:	
8703.23.21	- - - - Completely Knocked Down	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8703.23.29	- - - - Other	20
	- - - Prison vans:	
8703.23.31	- - - - Completely Knocked Down	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8703.23.39	- - - - Other	15
8703.23.40	- - - Motor-homes	61
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:	
8703.23.51	- - - - Of a cylinder capacity not exceeding 1,800 cc	As prescribed in clause 2.1 part I Chapter 98
8703.23.52	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	As prescribed in clause 2.1 part I Chapter 98
8703.23.53	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	As prescribed in clause 2.1 part I Chapter 98
8703.23.54	- - - - Of a cylinder capacity exceeding 2,500 cc	As prescribed in clause 2.1 part I Chapter 98
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:	
8703.23.61	- - - - Of a cylinder capacity not exceeding 1,800 cc	70

8703.23.62	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	70
8703.23.63	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	70
8703.23.64	- - - - Of a cylinder capacity exceeding 2,500 cc	70
	- - - Other vehicles, Completely Knocked Down:	
8703.23.71	- - - - Of a cylinder capacity not exceeding 1,800 cc	As prescribed in clause 2.1 part I Chapter 98
8703.23.72	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	As prescribed in clause 2.1 part I Chapter 98
8703.23.73	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	As prescribed in clause 2.1 part I Chapter 98
8703.23.74	- - - - Of a cylinder capacity exceeding 2,500 cc	As prescribed in clause 2.1 part I Chapter 98
	- - - Other:	
8703.23.91	- - - - Of a cylinder capacity not exceeding 1,800 cc	70
8703.23.92	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	70
8703.23.93	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	70
8703.23.94	- - - - Of a cylinder capacity exceeding 2,500 cc	61
8703.24	- - Of a cylinder capacity exceeding 3,000 cc	
8703.24.10	- - - Ambulances	15
	- - - Hearses:	
8703.24.21	- - - - Completely Knocked Down	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8703.24.29	- - - - Other	15
	- - - Prison vans:	

8703.24.31	- - - - Completely Knocked Down	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8703.24.39	- - - - Other	15
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:	
8703.24.41	- - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.24.49	- - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:	
8703.24.51	- - - - Four-wheel drive	51
8703.24.59	- - - - Other	61
8703.24.70	- - - Motor-homes	61
	- - - Other vehicles, Completely Knocked Down:	
8703.24.81	- - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.24.89	- - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - Other:	
8703.24.91	- - - - Four-wheel drive	51
8703.24.99	- - - - Other	61
	- Other motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8703.31	- - Of a cylinder capacity not exceeding 1,500 cc:	
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:	
8703.31.11	- - - - Four-wheel drive	As prescribed

		in clause 2.1 part I Chapter 98
8703.31.19	- - - - Other	As prescribed in clause 2.1 part I Chapter 98
8703.31.20	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other	70
8703.31.40	- - - Ambulances	15
8703.31.50	- - - Motor-homes	70
	- - - Other vehicles, Completely Knocked Down:	
8703.31.81	- - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.31.89	- - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - Other:	
8703.31.91	- - - - Four-wheel drive	70
8703.31.99	- - - - Other	70
8703.32	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
8703.32.10	- - - Ambulances	20
	- - - Hearses:	
8703.32.21	- - - - Completely Knocked Down	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8703.32.29	- - - - Other	15
	- - - Prison vans:	
8703.32.31	- - - - Completely Knocked Down	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98



8703.32.39	- - - - Other	20
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:	
	- - - - Of a cylinder capacity not exceeding 2,000 cc:	
8703.32.42	- - - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.32.43	- - - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - - Other:	
8703.32.44	- - - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.32.49	- - - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:	
	- - - - Of a cylinder capacity not exceeding 2,000 cc:	
8703.32.52	- - - - - Four-wheel drive	70
8703.32.53	- - - - - Other	70
	- - - - Other:	
8703.32.54	- - - - - Four-wheel drive	70
8703.32.59	- - - - - Other	70
8703.32.60	- - - Motor-homes	70
	- - - Other vehicles, Completely Knocked Down:	
	- - - - Of a cylinder capacity not exceeding 2,000 cc:	
8703.32.71	- - - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.32.72	- - - - - Other	As prescribed in clause 2.1 part I

		Chapter 98
	- - - - Other:	
8703.32.73	- - - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.32.79	- - - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - Other:	
	- - - - Of a cylinder capacity not exceeding 2,000 cc:	
8703.32.92	- - - - - Four-wheel drive	70
8703.32.93	- - - - - Other	70
	- - - - Other:	
8703.32.94	- - - - - Four-wheel drive	70
8703.32.99	- - - - - Other	70
8703.33	- - Of a cylinder capacity exceeding 2,500 cc:	
8703.33.10	- - - Ambulances	20
	- - - Hearses:	
8703.33.21	- - - - Completely Knocked Down	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8703.33.29	- - - - Other	15
	- - - Prison vans:	
8703.33.31	- - - - Completely Knocked Down	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8703.33.39	- - - - Other	15
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:	
	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:	
8703.33.43	- - - - - Four-wheel drive	As

		prescribed in clause 2.1 part I Chapter 98
8703.33.44	----- Other	As prescribed in clause 2.1 part I Chapter 98
	---- Of a cylinder capacity exceeding 3,000 cc:	
8703.33.45	----- Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.33.49	----- Other	As prescribed in clause 2.1 part I Chapter 98
	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:	
	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:	
8703.33.53	----- Four-wheel drive	70
8703.33.54	----- Other	70
	---- Of a cylinder capacity exceeding 3,000 cc:	
8703.33.55	----- Four-wheel drive	70
8703.33.59	----- Other	70
8703.33.70	--- Motor-homes	70
	--- Other vehicles, Completely Knocked Down:	
8703.33.81	---- Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.33.89	---- Other	As prescribed in clause 2.1 part I Chapter 98
	--- Other:	
8703.33.91	---- Four-wheel drive	70
8703.33.99	---- Other	70
	- Other:	

8703.90	- - Electrically-powered vehicles:	
8703.90.11	- - - Ambulances	15
8703.90.12	- - - Go-karts	70
	- - - Other:	
8703.90.13	- - - - Completely Knocked Down	As prescribed in clause 2.1 part I Chapter 98
8703.90.19	- - - - Other	70
	- - Other:	
8703.90.50	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down	As prescribed in clause 2.1 part I Chapter 98
8703.90.70	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other	70
8703.90.80	- - - Other vehicles, Completely Knocked Down	As prescribed in clause 2.1 part I Chapter 98
8703.90.90	- - - Other	70

<b>87.04</b>	<b>Motor vehicles for the transport of goods.</b>	
8704.10	- Dumpers designed for off-highway use:	
	- - Completely Knocked Down:	
8704.10.13	- - - g.v.w. not exceeding 5 t	As prescribed in clause 2.1 part I Chapter 98
8704.10.14	- - - g.v.w. exceeding 5 t but not exceeding 10 t	As prescribed in clause 2.1 part I Chapter 98
8704.10.15	- - - g.v.w. exceeding 10 t but not exceeding 20 t	As prescribed in clause 2.1 part I Chapter 98

8704.10.16	- - - g.v.w. exceeding 20 t but not exceeding 24 t	As prescribed in clause 2.1 part I Chapter 98
8704.10.17	- - - g.v.w. exceeding 24 t but not exceeding 45 t	As prescribed in clause 2.1 part I Chapter 98
8704.10.18	- - - g.v.w. exceeding 45 t	As prescribed in clause 2.1 part I Chapter 98
	- - Other:	
8704.10.23	- - - g.v.w. not exceeding 5 t	53
8704.10.24	- - - g.v.w. exceeding 5 t but not exceeding 10 t	50
8704.10.25	- - - g.v.w. exceeding 10 t but not exceeding 20 t	50
8704.10.26	- - - g.v.w. exceeding 20 t but not exceeding 24 t	50
8704.10.27	- - - g.v.w. exceeding 24 t but not exceeding 45 t	10
8704.10.28	- - - g.v.w. exceeding 45 t	0
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8704.21	- - g.v.w. not exceeding 5 t:	
	- - - Completely Knocked Down:	
8704.21.11	- - - - Refrigerated trucks	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8704.21.19	- - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - Other:	
8704.21.21	- - - - Refrigerated trucks	20
8704.21.22	- - - - Garbage collection vehicles having a garbage compressing device	20
8704.21.23	- - - - Tanker vehicles; bulk-cement trucks	20
8704.21.24	- - - - Armoured cargo vehicles for transporting valuables	10

8704.21.25	- - - - Hooklift trucks	20
8704.21.29	- - - - Other	70
8704.22	- - g.v.w. exceeding 5 t but not exceeding 20 t:	
	- - - g.v.w. not exceeding 6 t:	
	- - - - Completely Knocked Down:	
8704.22.11	- - - - - Refrigerated trucks	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8704.22.19	- - - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - - Other:	
8704.22.21	- - - - - Refrigerated trucks	20
8704.22.22	- - - - - Garbage collection vehicles having a garbage compressing device	20
8704.22.23	- - - - - Tanker vehicles; bulk-cement trucks	20
8704.22.24	- - - - - Armoured cargo vehicles for transporting valuables	10
8704.22.25	- - - - - Hooklift trucks	20
8704.22.29	- - - - - Other	50
	- - - g.v.w. exceeding 6 t but not exceeding 20 t:	
	- - - - Completely Knocked Down:	
8704.22.31	- - - - - Refrigerated trucks	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8704.22.39	- - - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - - Other:	
8704.22.41	- - - - - Refrigerated trucks	20
8704.22.42	- - - - - Garbage collection vehicles having a garbage compressing device	20
8704.22.43	- - - - - Tanker vehicles; bulk-cement trucks	20

8704.22.44	----- Armoured cargo vehicles for transporting valuables	10
8704.22.45	----- Hooklift trucks	20
	----- Other:	
8704.22.51	----- g.v.w. exceeding 6 t but not exceeding 10 t	50
8704.22.59	----- Other	30
8704.23	-- g.v.w. exceeding 20 t:	
	--- g.v.w. not exceeding 24 t:	
	---- Completely Knocked Down:	
8704.23.11	----- Refrigerated trucks	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8704.23.19	----- Other	As prescribed in clause 2.1 part I Chapter 98
	---- Other:	
8704.23.21	----- Refrigerated trucks	20
8704.23.22	----- Garbage collection vehicles having a garbage compressing device	20
8704.23.23	----- Tanker vehicles; bulk-cement trucks	20
8704.23.24	----- Armoured cargo vehicles for transporting valuables	10
8704.23.25	----- Hooklift trucks	20
8704.23.29	----- Other	25
	--- g.v.w. exceeding 24 t but not exceeding 45 t	
	---- Completely Knocked Down:	
8704.23.51	----- Refrigerated trucks	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8704.23.59	----- Other	As prescribed in clause 2.1 part I Chapter 98
	---- Other:	

8704.23.61	- - - - Refrigerated trucks	20
8704.23.62	- - - - Garbage collection vehicles having a garbage compressing device	20
8704.23.63	- - - - Tanker vehicles; bulk-cement trucks	20
8704.23.64	- - - - Armoured cargo vehicles for transporting valuables	10
8704.23.65	- - - - Hooklift trucks	20
8704.23.66	- - - - Dumpers	25
8704.23.69	- - - - Other	25
	- - - g.v.w. exceeding 45 t:	
	- - - Completely Knocked Down:	
8704.23.71	- - - - Refrigerated trucks	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8704.23.79	- - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - Other:	
8704.23.81	- - - - Refrigerated trucks	0
8704.23.82	- - - - Garbage collection vehicles having a garbage compressing device	0
8704.23.83	- - - - Tanker vehicles; bulk-cement trucks	0
8704.23.84	- - - - Armoured cargo vehicles for transporting valuables	0
8704.23.85	- - - - Hooklift trucks	0
8704.23.86	- - - - Dumpers	0
8704.23.89	- - - - Other	0
	- Other, with spark-ignition internal combustion piston engine:	
8704.31	- - g.v.w. not exceeding 5 t:	
	- - - Completely Knocked Down:	
8704.31.11	- - - - Refrigerated trucks	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8704.31.19	- - - - Other	As prescribed



		in clause 2.1 part I Chapter 98
	- - - Other:	
8704.31.21	- - - - Refrigerated trucks	20
8704.31.22	- - - - Garbage collection vehicles having a garbage compressing device	20
8704.31.23	- - - - Tanker vehicles; bulk-cement trucks	20
8704.31.24	- - - - Armoured cargo vehicles for transporting valuables	10
8704.31.25	- - - - Hooklift trucks	20
8704.31.29	- - - - Other	70
8704.32	- - g.v.w. exceeding 5 t:	
	- - - g.v.w. not exceeding 6 t:	
	- - - - Completely Knocked Down:	
8704.32.11	- - - - - Refrigerated trucks	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8704.32.19	- - - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - - Other:	
8704.32.21	- - - - - Refrigerated trucks	20
8704.32.22	- - - - - Garbage collection vehicles having a garbage compressing device	20
8704.32.23	- - - - - Tanker vehicles; bulk-cement trucks	20
8704.32.24	- - - - - Armoured cargo vehicles for transporting valuables	10
8704.32.25	- - - - - Hooklift trucks	20
8704.32.29	- - - - - Other	70
	- - - g.v.w. exceeding 6 t but not exceeding 20 t:	
	- - - - Completely Knocked Down:	
8704.32.31	- - - - - Refrigerated trucks	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98

8704.32.39	----- Other	As prescribed in clause 2.1 part I Chapter 98
	----- Other:	
8704.32.41	----- Refrigerated trucks	20
8704.32.42	----- Garbage collection vehicles having a garbage compressing device	20
8704.32.43	----- Tanker vehicles; bulk-cement trucks	20
8704.32.44	----- Armoured cargo vehicles for transporting valuables	10
8704.32.45	----- Hooklift trucks	20
	----- Other:	
8704.32.46	----- g.v.w. exceeding 6 t but not exceeding 10 t	70
8704.32.49	----- Other	45
	--- g.v.w. exceeding 20 t but not exceeding 24 t:	
	---- Completely Knocked Down:	
8704.32.51	----- Refrigerated trucks	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8704.32.59	----- Other	As prescribed in clause 2.1 part I Chapter 98
	----- Other:	
8704.32.61	----- Refrigerated trucks	20
8704.32.62	----- Garbage collection vehicles having a garbage compressing device	20
8704.32.63	----- Tanker vehicles; bulk-cement trucks	20
8704.32.64	----- Armoured cargo vehicles for transporting valuables	10
8704.32.65	----- Hooklift trucks	20
8704.32.69	----- Other	35
	--- g.v.w. exceeding 24 t but not exceeding 45 t	
	---- Completely Knocked Down:	
8704.32.72	----- Refrigerated trucks	As prescribed in point b.5.4 and

		b.5.5 clause 3 part I Chapter 98
8704.32.79	----- Other	As prescribed in clause 2.1 part I Chapter 98
	---- Other:	
8704.32.81	----- Refrigerated trucks	20
8704.32.82	----- Garbage collection vehicles having a garbage compressing device	20
8704.32.83	----- Tanker vehicles; bulk-cement trucks	20
8704.32.84	----- Armoured cargo vehicles for transporting valuables	10
8704.32.85	----- Hooklift trucks	20
8704.32.86	----- Dumpers	25
8704.32.89	----- Other	25
	- - - g.v.w. exceeding 45 t:	
	---- Completely Knocked Down:	
8704.32.91	----- Refrigerated trucks	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8704.32.92	----- Other	As prescribed in clause 2.1 part I Chapter 98
	---- Other:	
8704.32.93	----- Refrigerated trucks	0
8704.32.94	----- Garbage collection vehicles having a garbage compressing device	0
8704.32.95	----- Tanker vehicles; bulk-cement trucks	0
8704.32.96	----- Armoured cargo vehicles for transporting valuables	0
8704.32.97	----- Hooklift trucks	0
8704.32.98	----- Dumpers	0
8704.32.99	----- Other	0
8704.90	- Other:	
8704.90.10	- - Completely Knocked Down	As prescribed

		in clause 2.1 part I Chapter 98
	- - Other:	
8704.90.91	- - - g.v.w. not exceeding 5 t	70
8704.90.92	- - - g.v.w. exceeding 5 t but not exceeding 10 t	70
8704.90.93	- - - g.v.w. exceeding 10 t but not exceeding 20 t	70
8704.90.94	- - - g.v.w. exceeding 20 t but not exceeding 45 t	25
8704.90.99	- - - Other	0
<b>87.05</b>	<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).</b>	
8705.10.00	- Crane lorries	3
8705.20.00	- Mobile drilling derricks	0
8705.30.00	- Fire fighting vehicles	0
8705.40.00	- Concrete-mixer lorries	15
8705.90	- Other:	
8705.90.50	- - Street cleaning vehicles; cesspool emptiers; mobile clinics; spraying lorries of all kinds	5
8705.90.90	- - Other	0
<b>87.06</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.</b>	
	- For vehicles of heading 87.01:	
8706.00.11	- - For agricultural tractors of subheading 8701.10 or 8701.90	10
8706.00.19	- - Other	10
	- For vehicles of heading 87.02:	
8706.00.21	- - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	30
8706.00.29	- - Other	30
	- For vehicles of heading 87.03:	
8706.00.31	- - For go-karts and golf cars, including golf buggies	28
8706.00.32	- - For ambulances	28
8706.00.33	- - For motor cars (including station wagons, SUVs and sports cars, but not including vans)	28
8706.00.39	- - Other	28
8706.00.40	- For vehicles of heading 87.04	30

8706.00.50	- For vehicles of heading 87.05	10
<b>87.07</b>	<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>	
8707.10	- For vehicles of heading 87.03:	
8707.10.10	- - For go-karts and golf cars, including golf buggies	28
8707.10.20	- - For ambulances	30
8707.10.90	- - Other	28
8707.90	- Other:	
8707.90.10	- - For vehicles of heading 87.01	10
	- - For vehicles of heading 87.02:	
8707.90.21	- - - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	27
8707.90.29	- - - Other	27
8707.90.30	- - For vehicles of heading 87.05	10
8707.90.90	- - Other	28
<b>87.08</b>	<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>	
8708.10	- Bumpers and parts thereof:	
8708.10.10	- - For vehicles of heading 87.01	15
8708.10.90	- - Other	25
	- Other parts and accessories of bodies (including cabs):	
8708.21.00	- - Safety seat belts	20
8708.29	- - Other:	
	- - - Components of door trim assemblies:	
8708.29.11	- - - - For vehicles of heading 87.01	15
8708.29.12	- - - - For vehicles of heading 87.03	15
8708.29.14	- - - - For vehicles of heading 87.02 or 87.04	15
8708.29.19	- - - - Other	15
8708.29.20	- - - Parts of safety seat belts	20
	- - - Other:	
8708.29.92	- - - - For vehicles of heading 87.01	15
	- - - - For vehicles of heading 87.03:	
8708.29.93	- - - - - Interior trim fittings; mudguards	15
8708.29.94	- - - - - Hood rods	15
8708.29.95	- - - - - Other	15

	- - - - For vehicles of heading 87.02 or 87.04:	
8708.29.96	- - - - Interior trim fittings; mudguards	15
8708.29.97	- - - - Hood rods	15
8708.29.98	- - - - Other	15
8708.29.99	- - - - Other	15
8708.30	- Brakes and servo-brakes; parts thereof:	
8708.30.10	- - For vehicles of heading 87.01	15
	- - For vehicles of heading 87.03:	
8708.30.21	- - - Brake drums, brake discs or brake pipes	20
8708.30.29	- - - Other	20
8708.30.30	- - Brake drums, brake discs or brake pipes for vehicles of heading 87.02 or 87.04	10
8708.30.90	- - Other	10
8708.40	- Gear boxes and parts thereof:	
	- - Gear boxes, unassembled:	
8708.40.11	- - - For vehicles of heading 87.03	18
8708.40.13	- - - For vehicles of heading 87.04 or 87.05	10
8708.40.14	- - - For vehicles of heading 87.01	15
8708.40.19	- - - Other	10
	- - Gear boxes, assembled:	
8708.40.25	- - - For vehicles of heading 87.01	15
8708.40.26	- - - For vehicles of heading 87.03	20
8708.40.27	- - - For vehicles of heading 87.04 or 87.05	15
8708.40.29	- - - Other	15
	- - Parts:	
8708.40.91	- - - For vehicles of heading 87.01	10
8708.40.92	- - - For vehicles of heading 87.03	10
8708.40.99	- - - Other	10
8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:	
	- - Unassembled:	
8708.50.11	- - - For vehicles of heading 87.03	20
8708.50.13	- - - For vehicles of heading 87.04 or 87.05	7
8708.50.15	- - - For vehicles of heading 87.01	15
8708.50.19	- - - Other	10
	- - Assembled:	
8708.50.25	- - - For vehicles of heading 87.01	15

8708.50.26	- - - For vehicles of heading 87.03	20
8708.50.27	- - - For vehicles of heading 87.04 or 87.05	10
8708.50.29	- - - Other	10
	- - Parts:	
	- - - For vehicles of heading 87.01:	
8708.50.91	- - - - Crown wheels and pinions	10
8708.50.92	- - - - Other	10
8708.50.93	- - - For vehicles of heading 87.03	10
8708.50.99	- - - Other	5
8708.70	- Road wheels and parts and accessories thereof:	
	- - Hub-caps:	
8708.70.15	- - - For vehicles of heading 87.01	15
8708.70.16	- - - For vehicles of heading 87.03	15
8708.70.17	- - - For vehicles of heading 87.02 or 87.04	20
8708.70.19	- - - Other	20
	- - Wheels fitted with tyres:	
8708.70.21	- - - For vehicles of heading 87.01	25
8708.70.22	- - - For vehicles of heading 87.03	25
8708.70.29	- - - Other	25
	- - Wheels not fitted with tyres:	
8708.70.31	- - - For vehicles of heading 87.01	25
8708.70.32	- - - For vehicles of heading 87.03	20
8708.70.39	- - - Other	20
	- - Other:	
8708.70.95	- - - For vehicles of heading 87.01	25
8708.70.96	- - - For vehicles of heading 87.02 or 87.04	20
8708.70.97	- - - For vehicles of heading 87.03	20
8708.70.99	- - - Other	20
8708.80	- Suspension systems and parts thereof (including shockabsorbers):	
	- - Suspension systems:	
8708.80.15	- - - For vehicles of heading 87.01	15
8708.80.16	- - - For vehicles of heading 87.03	20
8708.80.17	- - - For vehicles of subheading 8704.10 or heading 87.05	7
8708.80.19	- - - Other	7
	- - Parts:	

8708.80.91	- - - For vehicles of heading 87.01	10
8708.80.92	- - - For vehicles of heading 87.03	10
8708.80.99	- - - Other	5
	- Other parts and accessories:	
8708.91	- - Radiators and parts thereof:	
	- - - Radiators:	
8708.91.15	- - - - For vehicles of heading 87.01	15
8708.91.16	- - - - For vehicles of heading 87.03	20
8708.91.17	- - - - For vehicles of heading 87.02 or 87.04	10
8708.91.19	- - - - Other	10
	- - - Parts:	
8708.91.91	- - - - For vehicles of heading 87.01	10
8708.91.92	- - - - For vehicles of heading 87.03	10
8708.91.99	- - - - Other	10
8708.92	- - Silencers (mufflers) and exhaust pipes; parts thereof:	
8708.92.10	- - - For vehicles of heading 87.01	15
8708.92.20	- - - For vehicles of heading 87.03	20
8708.92.40	- - - For vehicles of heading 87.02 or 87.04	15
8708.92.90	- - - Other	15
8708.93	- - Clutches and parts thereof:	
8708.93.50	- - - For vehicles of heading 87.01	15
8708.93.60	- - - For vehicles of heading 87.03	20
8708.93.70	- - - For vehicles of heading 87.04 or 87.05	10
8708.93.90	- - - Other	10
8708.94	- - Steering wheels, steering columns and steering boxes; parts thereof:	
8708.94.10	- - - Steering wheels with airbag assemblies	20
	- - - Other:	
8708.94.94	- - - - For vehicles of heading 87.01	15
8708.94.95	- - - - For vehicles of heading 87.03	25
8708.94.99	- - - - Other	15
8708.95	- - Safety airbags with inflater system; parts thereof:	
8708.95.10	- - - Safety airbags with inflater system	10
8708.95.90	- - - Parts	10
8708.99	- - Other:	
8708.99.10	- - - For vehicles of heading 87.01	15



	- - - For vehicles of heading 87.02, 87.03 or 87.04:	
	- - - - Fuel tanks and parts thereof:	
8708.99.21	- - - - - Fuel tanks	15
8708.99.23	- - - - - Parts	15
8708.99.30	- - - - Accelerator, brake or clutch pedals	20
8708.99.40	- - - - Battery carriers or trays and brackets therefor	15
8708.99.50	- - - - Radiator shrouds	15
	- - - - Chassis frames or parts thereof:	
8708.99.61	- - - - - For vehicles of heading 87.02	15
8708.99.62	- - - - - For vehicles of heading 87.03	15
8708.99.63	- - - - - For vehicles of heading 87.04	10
8708.99.70	- - - - Other	15
8708.99.90	- - - Other	15
<b>87.09</b>	<b>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.</b>	
	- Vehicles:	
8709.11.00	- - Electrical	3
8709.19.00	- - Other	3
8709.90.00	- Parts	3
<b>8710.00.00</b>	<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</b>	0
<b>87.11</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>	
8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:	
	- - Completely Knocked Down:	
8711.10.12	- - - Mopeds and motorised bicycles	70
8711.10.13	- - - Other motorcycles and motor scooters	75
8711.10.19	- - - Other	75
	- - Other:	
8711.10.92	- - - Mopeds and motorised bicycles	70
8711.10.93	- - - Other motorcycles and motor scooters	75

8711.10.99	- - - Other	75
8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	
8711.20.10	- - Motocross motorcycles	75
8711.20.20	- - Mopeds and motorised bicycles	70
	- - Other, Completely Knocked Down:	
	- - - Motorcycles (with or without side-cars), including motor scooters:	
8711.20.31	- - - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	75
8711.20.32	- - - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	75
8711.20.39	- - - - Other	75
	- - - Other:	
8711.20.45	- - - - Of a cylinder capacity not exceeding 200cc	75
8711.20.49	- - - - Other	75
	- - Other:	
	- - - Motorcycles (with or without side-cars), including motor scooters:	
8711.20.51	- - - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	75
8711.20.52	- - - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	75
8711.20.59	- - - - Other	75
8711.20.90	- - - Other	75
8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:	
8711.30.10	- - Motocross motorcycles	75
8711.30.30	- - Other, Completely Knocked Down	75
8711.30.90	- - Other	75
8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:	
8711.40.10	- - Motocross motorcycles	75
8711.40.20	- - Other, Completely Knocked Down	75
8711.40.90	- - Other	75
8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:	
8711.50.20	- - Completely Knocked Down	75
8711.50.90	- - Other	40
8711.90	- Other:	

8711.90.40	- - Side-cars	75
	- - Other, Completely Knocked Down:	
8711.90.51	- - - Electrically powered motorcycles	60
8711.90.52	- - - Other, of a cylinder capacity not exceeding 200cc	70
8711.90.53	- - - Other, of a cylinder capacity exceeding 200cc but not exceeding 500cc	60
8711.90.54	- - - Other, of a cylinder capacity exceeding 500cc	60
	- - Other:	
8711.90.91	- - - Electrically powered motorcycles	60
8711.90.99	- - - Other	60
<b>87.12</b>	<b>Bicycles and other cycles (including delivery tricycles), not motorised.</b>	
8712.00.10	- Racing bicycles	5
8712.00.20	- Bicycles designed to be ridden by children	45
8712.00.30	- Other bicycles	45
8712.00.90	- Other	45
<b>87.13</b>	<b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.</b>	
8713.10.00	- Not mechanically propelled	0
8713.90.00	- Other	0
<b>87.14</b>	<b>Parts and accessories of vehicles of headings 87.11 to 87.13.</b>	
8714.10	- Of motorcycles (including mopeds):	
8714.10.10	- - Saddles	35
8714.10.20	- - Spokes and nipples	32
8714.10.90	- - Other	32
8714.20	- Of carriages for disabled persons:	
	- - Castors:	
8714.20.11	- - - Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	0
8714.20.12	- - - Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	0
8714.20.19	- - - Other	0
8714.20.90	- - Other	0

	- Other:	
8714.91	- - Frames and forks, and parts thereof:	
8714.91.10	- - - For bicycles of subheading 8712.00.20	40
	- - - Other:	
8714.91.91	- - - - Parts for forks	40
8714.91.99	- - - - Other	40
8714.92	- - Wheel rims and spokes:	
8714.92.10	- - - For bicycles of subheading 8712.00.20	45
8714.92.90	- - - Other	40
8714.93	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:	
8714.93.10	- - - For bicycles of subheading 8712.00.20	45
8714.93.90	- - - Other	45
8714.94	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof:	
8714.94.10	- - - For bicycles of subheading 8712.00.20	45
8714.94.90	- - - Other	40
8714.95	- - Saddles:	
8714.95.10	- - - For bicycles of subheading 8712.00.20	45
8714.95.90	- - - Other	45
8714.96	- - Pedals and crank-gear, and parts thereof:	
8714.96.10	- - - For bicycles of subheading 8712.00.20	45
8714.96.90	- - - Other	45
8714.99	- - Other:	
	- - - For bicycles of subheading 8712.00.20:	
8714.99.11	- - - - Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	45
8714.99.12	- - - - Chain wheels and cranks; other parts	45
	- - - Other:	
8714.99.91	- - - - Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	45
8714.99.92	- - - - Chain wheels and cranks; other parts	45
<b>8715.00.00</b>	<b>Baby carriages and parts thereof.</b>	<b>30</b>
<b>87.16</b>	<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>	
8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or	20

	camping	
8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5
	- Other trailers and semi-trailers for the transport of goods:	
8716.31.00	- - Tanker trailers and tanker semi-trailers	5
8716.39	- - Other:	
8716.39.40	- - - Agricultural trailers and semi-trailers	20
	- - - Other:	
8716.39.91	- - - - Having a carrying capacity (payload) exceeding 200 t	5
8716.39.99	- - - - Other	20
8716.40.00	- Other trailers and semi-trailers	20
8716.80	- Other vehicles:	
8716.80.10	- - Carts and wagons, sack trucks, hand trolleys and similar hand-propelled vehicles of a kind used in factories or workshops, except wheelbarrows	20
8716.80.20	- - Wheelbarrows	20
8716.80.90	- - Other	20
8716.90	- Parts:	
	- - For trailers and semi-trailers:	
8716.90.13	- - - For goods of subheading 8716.20	15
8716.90.19	- - - Other	15
	- - For other vehicles:	
	- - - For goods of subheading 8716.80.10 or 8716.80.20:	
8716.90.92	- - - - Castors, of a diameter (including tyres) exceeding 100mm but not more than 250mm provided the width of the wheel or tyre fitted thereto is more than 30mm	15
8716.90.93	- - - - Other	15
	- - - Other:	
8716.90.94	- - - - Spokes and nipples	15
8716.90.95	- - - - Castors, for goods of subheading 8716.80.90, of a diameter(including tyres) exceeding 100mm but not more than 250mm provided the width of the wheel or tyre fitted thereto is more than 30mm	15
8716.90.96	- - - - Other castors	15
8716.90.99	- - - - Other	15

#### Article notes.

1. "Armoured cargo vehicles for transporting valuables" are of sub-heading 8704.21.24, 8704.22.24, 8704.22.44, 8704.23.24, 8704.23.64, 8704.23.84, 8704.31.24, 8704.32.24; 8704.32.44, 8704.32.64, 8704.32.84 or 8704.32.96, depending on the g.v.w of the vehicle.

A motor car shall be classified as “Armoured cargo vehicles for transporting valuables” in the abovementioned sub-headings if the following basic specifications are satisfied:

- Cabin: armoured, having bulletproof glass, made of bulletproof materials.

Cabin shall be large enough for 3 seats. Cabin’s door has security locks, there is an emergency doors on the rooftop of cabin.

- Wagons for valuables: wagon is sealed, seamless and designed not to be separate from the truck; wagon has 3 layers, the first and the last ones are made of stainless steel, the middle layer is heat-resistant and flameproof, made of synthetic materials; the inner layer is a armoured sheet that is bulletproof.

- Doors of wagons for valuables: On back side of vehicles, having 2 layers of door with solid hinges, latches and locks. Doors and floors of wagons for cash must be convenient for loading and unloading special goods. Wagons for valuables have lighting, burglar alarms, fire alarms, fire extinguishers and have window towards the cabin

- Wheels: in case tires are punctured, wheels can be used for 50 more km when driving with a speed of 40 – 50 km/h.

- Security system: the control system includes the alarms of the break-into, the lock of door, the open of fuel tank cap, lighting, alarm sirens, etc. located in the cabin;

- The is an alarm sound in case the wagon for cash has not been locked;

- Firefighting equipment and informations equipment are fully provided.

2. Dumpers: dumpers with g.v.w of exceeding 24 tonnes but not exceeding 45 tonnes are of sub-heading 8704.10 if:

a) The front of the dumping bed is extended to the cabin to protect the cabin, the whole of a part of the back of the vehicle slopes upward and backward;

b) The vehicle does not have a load-brake hoist;

c) The ratio of the vehicle to the g.v.w does not exceed 1:1.6;

d) There are fully 3 brake systems, including main brake system (compressed-air form); emergency brake system (effective to the back, compressed-air form); secondary brake system (engine brake).

3. Vans with overhead lifting equipment for transport of mud, depending on their g.v.w, are classified and eligible for preferential import tax rates applicable to “hooklife lorries” of codes 8704.21.25, 8704.22.25, 8704.22.45, 8704.23.25, 8704.23.65, 8704.23.85, 8704.31.25, 8704.32.25, 8704.32.45, 8704.32.65, 8704.32.85, 8704.32.97.

The on-site determination of imported goods shall pursuant to the physical inspection of goods conducted by the customs authority.

## Chapter 88

### Aircraft, spacecraft, and parts thereof

#### Subheading Notes.

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

Code	Description	Rate (%)
8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-	0

	<b>powered aircraft.</b>	
<b>88.02</b>	<b>Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.</b>	
	- Helicopters:	
8802.11.00	- - Of an unladen weight not exceeding 2,000 kg	0
8802.12.00	- - Of an unladen weight exceeding 2,000 kg	0
8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:	
8802.20.10	- - Aeroplanes	0
8802.20.90	- - Other	0
8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:	
8802.30.10	- - Aeroplanes	0
8802.30.90	- - Other	0
8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg:	
8802.40.10	- - Aeroplanes	0
8802.40.90	- - Other	0
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0
<b>88.03</b>	<b>Parts of goods of heading 88.01 or 88.02.</b>	
8803.10.00	- Propellers and rotors and parts thereof	0
8803.20.00	- Under-carriages and parts thereof	0
8803.30.00	- Other parts of aeroplanes or helicopters	0
8803.90	- Other:	
8803.90.10	- - Of telecommunications satellites	0
8803.90.20	- - Of balloons, gliders or kites	0
8803.90.90	- - Other	0
<b>88.04</b>	<b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.</b>	
8804.00.10	- Rotochutes and parts thereof	0
8804.00.90	- Other	0
<b>88.05</b>	<b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.</b>	

8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	0
	- Ground flying trainers and parts thereof:	
8805.21.00	- - Air combat simulators and parts thereof	0
8805.29	- - Other:	
8805.29.10	- - - Ground flying trainers	0
8805.29.90	- - - Other	0

## Chapter 89

### Ships, boats and floating structures

#### Notes.

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

Code	Description	Rate (%)
<b>89.01</b>	<b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.</b>	
8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:	
8901.10.10	- - Of a gross tonnage not exceeding 26	10
8901.10.20	- - Of a gross tonnage exceeding 26 but not exceeding 500	10
8901.10.60	- - Of a gross tonnage exceeding 500 but not exceeding 1,000	10
8901.10.70	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	10
8901.10.80	- - Of a gross tonnage exceeding 4,000 but not exceeding 5,000	10
8901.10.90	- - Of a gross tonnage exceeding 5,000	5
8901.20	- Tankers:	
8901.20.50	- - Of a gross tonnage not exceeding 5,000	10
8901.20.70	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	2
8901.20.80	- - Of a gross tonnage exceeding 50,000	0
8901.30	- Refrigerated vessels, other than those of subheading 8901.20:	
8901.30.50	- - Of a gross tonnage not exceeding 5,000	10
8901.30.70	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	0
8901.30.80	- - Of a gross tonnage exceeding 50,000	0
8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:	
	- - Not motorised:	
8901.90.11	- - - Of a gross tonnage not exceeding 26	10



8901.90.12	- - - Of a gross tonnage exceeding 26 but not exceeding 500	10
8901.90.14	- - - Of a gross tonnage exceeding 500	10
	- - Motorised:	
8901.90.31	- - - Of a gross tonnage not exceeding 26	10
8901.90.32	- - - Of a gross tonnage exceeding 26 but not exceeding 500	10
8901.90.33	- - - Of a gross tonnage exceeding 500 but not exceeding 1,000	10
8901.90.34	- - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	10
8901.90.35	- - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000	10
8901.90.36	- - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	0
8901.90.37	- - - Of a gross tonnage exceeding 50,000	0
<b>89.02</b>	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>	
	- Fishing vessels:	
8902.00.21	- - Of a gross tonnage not exceeding 26	10
8902.00.22	- - Of a gross tonnage exceeding 26 but less than 40	10
8902.00.23	- - Of a gross tonnage of 40 or more but not exceeding 250	10
8902.00.24	- - Of a gross tonnage exceeding 250 but not exceeding 1,000	5
8902.00.25	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	5
8902.00.26	- - Of a gross tonnage exceeding 4,000	0
	- Other:	
8902.00.91	- - Of a gross tonnage not exceeding 26	10
8902.00.92	- - Of a gross tonnage exceeding 26 but less than 40	10
8902.00.93	- - Of a gross tonnage of 40 or more but not exceeding 250	10
8902.00.94	- - Of a gross tonnage exceeding 250 but not exceeding 1,000	5
8902.00.95	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	5
8902.00.96	- - Of a gross tonnage exceeding 4,000	0
<b>89.03</b>	<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>	
8903.10.00	- Inflatable	10
	- Other:	
8903.91.00	- - Sailboats, with or without auxiliary motor	10
8903.92.00	- - Motorboats, other than outboard motorboats	10
8903.99.00	- - Other	10

<b>89.04</b>	<b>Tugs and pusher craft.</b>	
8904.00.10	- Of a gross tonnage not exceeding 26	5
	- Of gross tonnage exceeding 26:	
8904.00.31	- - Of a power not exceeding 4,000 hp	5
8904.00.39	- - Other	0
<b>89.05</b>	<b>Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.</b>	
8905.10.00	- Dredgers	5
8905.20.00	- Floating or submersible drilling or production platforms	5
8905.90	- Other:	
8905.90.10	- - Floating docks	5
8905.90.90	- - Other	5
<b>89.06</b>	<b>Other vessels, including warships and lifeboats other than rowing boats.</b>	
8906.10.00	- Warships	0
8906.90	- Other:	
8906.90.10	- - Of a displacement not exceeding 30 t	5
8906.90.20	- - Of a displacement exceeding 30 t but not exceeding 300 t	5
8906.90.90	- - Other	0
<b>89.07</b>	<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).</b>	
8907.10.00	- Inflatable rafts	5
8907.90	- Other:	
8907.90.10	- - Buoys	0
8907.90.90	- - Other	0
<b>8908.00.00</b>	<b>Vessels and other floating structures for breaking up.</b>	0

## SECTION XVIII

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

### Chapter 90

**Optical, photographic, cinematographic, measuring, checking, precision, medical or  
surgical instruments and apparatus; parts and accessories thereof**

## Notes.

1. This Chapter does not cover:

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
- (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
- (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
- (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;
- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
- (ij) Searchlights or spotlights of heading 94.05;
- (k) Articles of Chapter 95;
- (l) Capacity measures, which are to be classified according to their constituent material; or
- (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;
- (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
- (c) All other parts and accessories are to be classified in heading 90.33.

3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:

- Preventing or correcting bodily deformities; or
- Supporting or holding parts of the body following an illness, operation or injury.

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

7. Heading 90.32 applies only to:

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

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

Code	Description	Rate (%)
<b>90.01</b>	<b>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.</b>	
9001.10	- Optical fibres, optical fibre bundles and cables:	
9001.10.10	- - For telecommunications and other electrical uses	0
9001.10.90	- - Other	0
9001.20.00	- Sheets and plates of polarising material	0
9001.30.00	- Contact lenses	0
9001.40.00	- Spectacle lenses of glass	5
9001.50.00	- Spectacle lenses of other materials	0
9001.90	- Other:	

9001.90.10	- - For photographic or cinematographic cameras or projectors	0
9001.90.90	- - Other	0
<b>90.02</b>	<b>Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.</b>	
	- Objective lenses:	
9002.11	- - For cameras, projectors or photographic enlargers or reducers:	
9002.11.10	- - - For cinematographic projectors	0
9002.11.90	- - - Other	0
9002.19.00	- - Other	0
9002.20	- Filters:	
9002.20.10	- - For cinematographic projectors	0
9002.20.20	- - For cinematographic cameras, photographic cameras and other projectors	0
9002.20.30	- - For telescopes or microscopes	0
9002.20.90	- - Other	0
9002.90	- Other:	
9002.90.20	- - For cinematographic projectors	0
9002.90.30	- - For cinematographic cameras, photographic cameras and other projectors	0
9002.90.90	- - Other	0
<b>90.03</b>	<b>Frames and mountings for spectacles, goggles or the like, and parts thereof.</b>	
	- Frames and mountings:	
9003.11.00	- - Of plastics	10
9003.19.00	- - Of other materials	10
9003.90.00	- Parts	10
<b>90.04</b>	<b>Spectacles, goggles and the like, corrective, protective or other.</b>	
9004.10.00	- Sunglasses	20
9004.90	- Other:	
9004.90.10	- - Corrective spectacles	0
9004.90.50	- - Protective goggles	0
9004.90.90	- - Other	20

<b>90.05</b>	<b>Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.</b>	
9005.10.00	- Binoculars	0
9005.80	- Other instruments:	
9005.80.10	- - Astronomical instruments, excluding instruments for radio-astronomy	0
9005.80.90	- - Other	0
9005.90	- Parts and accessories (including mountings):	
9005.90.10	- - For astronomical instruments, excluding instruments for radio-astronomy	0
9005.90.90	- - Other	0
<b>90.06</b>	<b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.</b>	
9006.10	- Cameras of a kind used for preparing printing plates or cylinders:	
9006.10.10	- - Laser photoplotters	0
9006.10.90	- - Other	0
9006.30.00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	0
9006.40.00	- Instant print cameras	25
	- Other cameras:	
9006.51.00	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	25
9006.52.00	- - Other, for roll film of a width less than 35 mm	15
9006.53.00	- - Other, for roll film of a width of 35 mm	10
9006.59	- - Other:	
9006.59.10	- - - Laser photoplotters or image setters with a raster image processor	0
9006.59.90	- - - Other	0
	- Photographic flashlight apparatus and flashbulbs:	
9006.61.00	- - Discharge lamp ("electronic") flashlight apparatus	20
9006.69.00	- - Other	20
	- Parts and accessories:	
9006.91	- - For cameras:	

9006.91.10	- - - For laser photoplotters of subheading 9006.10.10	0
9006.91.30	- - - Other, for cameras of subheadings 9006.40 to	15
9006.91.90	- - - Other	0
9006.99	- - Other:	
9006.99.10	- - - For photographic flashlight apparatus	15
9006.99.90	- - - Other	15
<b>90.07</b>	<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</b>	
9007.10.00	- Cameras	0
9007.20	- Projectors:	
9007.20.10	- - For film of less than 16 mm in width	0
9007.20.90	- - Other	0
	- Parts and accessories:	
9007.91.00	- - For cameras	0
9007.92.00	- - For cinematographic projectors	0
<b>90.08</b>	<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.</b>	
9008.50	- Projectors, enlargers and reducers:	
9008.50.10	- - Microfilm, microfiche or other microform readers, whether or not capable of producing copies	0
9008.50.90	- - Other	0
9008.90	- Parts and accessories:	
9008.90.20	- - Of photographic (other than cinematographic) enlargers and reducers	0
9008.90.90	- - Other	0
<b>90.10</b>	<b>Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.</b>	
9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	5
9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:	
9010.50.10	- - Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	5

9010.50.90	- - Other	5
9010.60	- Projection screens:	
9010.60.10	- - Of 300 inches or more	0
9010.60.90	- - Other	5
9010.90	- Parts and accessories:	
9010.90.10	- - Of goods of subheading 9010.10 or 9010.60	0
9010.90.30	- - Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	0
9010.90.90	- - Other	0
<b>90.11</b>	<b>Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.</b>	
9011.10.00	- Stereoscopic microscopes	0
9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	0
9011.80.00	- Other microscopes	0
9011.90.00	- Parts and accessories	0
<b>90.12</b>	<b>Microscopes other than optical microscopes; diffraction apparatus.</b>	
9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	0
9012.90.00	- Parts and accessories	0
<b>90.13</b>	<b>Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.</b>	
9013.10.00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	0
9013.20.00	- Lasers, other than laser diodes	0
9013.80	- Other devices, appliances and instruments:	
9013.80.10	- - Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	0
9013.80.20	- - Liquid crystal devices	0
9013.80.90	- - Other	0
9013.90	- Parts and accessories:	



9013.90.10	- - Of goods of subheading 9013.20	0
9013.90.50	- - Of goods of subheading 9013.80.20	0
9013.90.60	- - Of goods of subheading 9013.80.10	0
9013.90.90	- - Other	0
<b>90.14</b>	<b>Direction finding compasses; other navigational instruments and appliances.</b>	
9014.10.00	- Direction finding compasses	0
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	0
9014.80	- Other instruments and appliances:	
9014.80.10	- - Of a kind used on ships, incorporating or working in conjunction with an automatic data processing machine	0
9014.80.90	- - Other	0
9014.90	- Parts and accessories:	
9014.90.10	- - Of instruments and apparatus, of a kind used on ships, working in conjunction with an automatic data processing machine	0
9014.90.90	- - Other	0

<b>90.15</b>	<b>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.</b>	
9015.10	- Rangefinders:	
9015.10.10	- - Of a kind used in photography or cinematography	0
9015.10.90	- - Other	0
9015.20.00	- Theodolites and tachymeters (tacheometers)	0
9015.30.00	- Levels	0
9015.40.00	- Photogrammetrical surveying instruments and appliances	0
9015.80	- Other instruments and appliances:	
9015.80.10	- - Radio-sonde and radio wind apparatus	0
9015.80.90	- - Other	0
9015.90.00	- Parts and accessories	0
<b>9016.00.00</b>	<b>Balances of a sensitivity of 5 cg or better, with or without weights.</b>	10

<b>90.17</b>	<b>Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.</b>	
9017.10	- Drafting tables and machines, whether or not automatic:	
9017.10.10	- - Plotters	0
9017.10.90	- - Other	0
9017.20	- Other drawing, marking-out or mathematical calculating instruments:	
9017.20.10	- - Rulers	5
9017.20.30	- - Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	5
9017.20.40	- - Photoplotters for the manufacture of printed circuit boards/printed wiring boards	5
9017.20.50	- - Other plotters	0
9017.20.90	- - Other	5
9017.30.00	- Micrometers, callipers and gauges	0
9017.80.00	- Other instruments	5
9017.90	- Parts and accessories:	
9017.90.20	- - Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	0
9017.90.30	- - Parts and accessories of photoplotters for the manufacture of printed circuit boards/printed wiring boards	0
9017.90.40	- - Parts and accessories, including printed circuit assemblies, of other plotters	0
9017.90.90	- - Other	0
<b>90.18</b>	<b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.</b>	
	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):	
9018.11.00	- - Electro-cardiographs	0
9018.12.00	- - Ultrasonic scanning apparatus	0
9018.13.00	- - Magnetic resonance imaging apparatus	0
9018.14.00	- - Scintigraphic apparatus	0

9018.19.00	- - Other	0
9018.20.00	- Ultra-violet or infra-red ray apparatus	0
	- Syringes, needles, catheters, cannulae and the like:	
9018.31	- - Syringes, with or without needles:	
9018.31.10	- - - Disposable syringes	0
9018.31.90	- - - Other	0
9018.32.00	- - Tubular metal needles and needles for sutures	0
9018.39	- - Other:	
9018.39.10	- - - Catheters	0
9018.39.90	- - - Other	0
	- Other instruments and appliances, used in dental sciences:	
9018.41.00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	0
9018.49.00	- - Other	0
9018.50.00	- Other ophthalmic instruments and appliances	0
9018.90	- Other instruments and appliances:	
9018.90.20	- - Intravenous administration sets	0
9018.90.30	- - Electronic instruments and appliances	0
9018.90.90	- - Other	0
<b>90.19</b>	<b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.</b>	
9019.10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:	
9019.10.10	- - Electronic	0
9019.10.90	- - Other	0
9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0
<b>9020.00.00</b>	<b>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.</b>	0
<b>90.21</b>	<b>Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.</b>	

9021.10.00	- Orthopaedic or fracture appliances	0
	- Artificial teeth and dental fittings:	
9021.21.00	- - Artificial teeth	0
9021.29.00	- - Other	0
	- Other artificial parts of the body:	
9021.31.00	- - Artificial joints	0
9021.39.00	- - Other	0
9021.40.00	- Hearing aids, excluding parts and accessories	0
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0
9021.90.00	- Other	0
<b>90.22</b>	<b>Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.</b>	
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022.12.00	- - Computed tomography apparatus	0
9022.13.00	- - Other, for dental uses	0
9022.14.00	- - Other, for medical, surgical or veterinary uses	0
9022.19	- - For other uses:	
9022.19.10	- - - X-ray apparatus for the physical inspection of solder joints on printed circuit board/printed wiring board assemblies	0
9022.19.90	- - - Other	0
	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022.21.00	- - For medical, surgical, dental or veterinary uses	0
9022.29.00	- - For other uses	0
9022.30.00	- X-ray tubes	0
9022.90	- Other, including parts and accessories:	
9022.90.10	- - Parts and accessories of X-ray apparatus for the physical inspection of solder joints on printed circuit assemblies	0
9022.90.90	- - Other	0
<b>9023.00.00</b>	<b>Instruments, apparatus and models, designed for</b>	<b>0</b>

	<b>demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.</b>	
<b>90.24</b>	<b>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).</b>	
9024.10	- Machines and appliances for testing metals:	
9024.10.10	- - Electrically operated	0
9024.10.20	- - Not electrically operated	0
9024.80	- Other machines and appliances:	
9024.80.10	- - Electrically operated	0
9024.80.20	- - Not electrically operated	0
9024.90	- Parts and accessories:	
9024.90.10	- - For electrically operated machines and appliances	0
9024.90.20	- - For non-electrically operated machines and appliances	0
<b>90.25</b>	<b>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.</b>	
	- Thermometers and pyrometers, not combined with other instruments:	
9025.11.00	- - Liquid-filled, for direct reading	0
9025.19	- - Other:	
	- - - Electrically operated:	
9025.19.11	- - - - Temperature gauges for motor vehicles	0
9025.19.19	- - - - Other	0
9025.19.20	- - - Not electrically operated	0
9025.80	- Other instruments:	
9025.80.20	- - Electrically operated	0
9025.80.30	- - Not electrically operated	0
9025.90	- Parts and accessories:	
9025.90.10	- - For electrically operated instruments	0
9025.90.20	- - For non-electrically operated instruments	0
<b>90.26</b>	<b>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.</b>	

9026.10	- For measuring or checking the flow or level of liquids:	
9026.10.10	- - Level gauges for motor vehicles, electrically operated	0
9026.10.20	- - Level gauges for motor vehicles, not electrically operated	0
9026.10.30	- - Other, electrically operated	0
9026.10.90	- - Other, not electrically operated	0
9026.20	- For measuring or checking pressure:	
9026.20.10	- - Pressure gauges for motor vehicles, electrically operated	0
9026.20.20	- - Pressure gauges for motor vehicles, not electrically operated	0
9026.20.30	- - Other, electrically operated	0
9026.20.40	- - Other, not electrically operated	0
9026.80	- Other instruments or apparatus:	
9026.80.10	- - Electrically operated	0
9026.80.20	- - Not electrically operated	0
9026.90	- Parts and accessories:	
9026.90.10	- - For electrically operated instruments and apparatus	0
9026.90.20	- - For non-electrically operated instruments and apparatus	0
<b>90.27</b>	<b>Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.</b>	
9027.10	- Gas or smoke analysis apparatus:	
9027.10.10	- - Electrically operated	0
9027.10.20	- - Not electrically operated	0
9027.20	- Chromatographs and electrophoresis instruments:	
9027.20.10	- - Electrically operated	0
9027.20.20	- - Not electrically operated	0
9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR):	
9027.30.10	- - Electrically operated	0
9027.30.20	- - Not electrically operated	0
9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR):	
9027.50.10	- - Electrically operated	0
9027.50.20	- - Not electrically operated	0
9027.80	- Other instruments and apparatus:	

9027.80.10	- - Exposure meters	0
9027.80.30	- - Other, electrically operated	0
9027.80.40	- - Other, not electrically operated	0
9027.90	- Microtomes; parts and accessories:	
9027.90.10	- - Parts and accessories, including printed circuit assemblies for products of heading 90.27, other than for gas or smoke analysis apparatus or microtomes	0
	- - Other:	
9027.90.91	- - - Electrically operated	0
9027.90.99	- - - Other	0
<b>90.28</b>	<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor.</b>	
9028.10	- Gas meters:	
9028.10.10	- - Gas meters of a kind mounted on gas containers	10
9028.10.90	- - Other	0
9028.20	- Liquid meters:	
9028.20.20	- - Water meters	10
9028.20.90	- - Other	0
9028.30	- Electricity meters:	
9028.30.10	- - Kilowatt hour meters	25
9028.30.90	- - Other	25
9028.90	- Parts and accessories:	
9028.90.10	- - Water meter housings or bodies	0
9028.90.90	- - Other	0
<b>90.29</b>	<b>Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.</b>	
9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:	
9029.10.20	- - Taximeters	20
9029.10.90	- - Other	0
9029.20	- Speed indicators and tachometers; stroboscopes:	
9029.20.10	- - Speedometers for motor vehicles	20
9029.20.20	- - Tachometers for motor vehicles	0
9029.20.90	- - Other	0

9029.90	- Parts and accessories:	
9029.90.10	- - Of goods of subheading 9029.10 or of stroboscopes of subheading 9029.20	0
9029.90.20	- - Of other goods of subheading 9029.20	0
<b>90.30</b>	<b>Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.</b>	
9030.10.00	- Instruments and apparatus for measuring or detecting ionising radiations	0
9030.20.00	- Oscilloscopes and oscillographs	0
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:	
9030.31.00	- - Multimeters without a recording device	0
9030.32.00	- - Multimeters with a recording device	0
9030.33	- - Other, without a recording device:	
9030.33.10	- - - Instruments and apparatus for measuring or checking voltage, current, resistance or power on printed circuit boards/printed wiring boards or printed circuit assemblies	0
9030.33.20	- - - Impedance-measuring instruments and apparatus designed to provide visual and/or audible warning of electrostatic discharge conditions that can damage electronic circuits; apparatus for testing electrostatic control equipment and electrostatic grounding devices/fixtures	0
9030.33.30	- - - Ammeters and voltmeters for motor vehicles	0
9030.33.90	- - - Other	0
9030.39.00	- - Other, with a recording device	0
9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0
	- Other instruments and apparatus:	
9030.82	- - For measuring or checking semiconductor wafers or devices:	
9030.82.10	- - - Wafer probers	0
9030.82.90	- - - Other	0
9030.84	- - Other, with a recording device:	
9030.84.10	- - - Instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	0
9030.84.90	- - - Other	0
9030.89	- - Other:	



9030.89.10	- - - Instruments and apparatus, without a recording device, for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies, other than those covered within subheading 9030.39	0
9030.89.90	- - - Other	0
9030.90	- Parts and accessories:	
9030.90.10	- - Parts and accessories (including printed circuit assemblies) of goods of subheading 9030.40 or 9030.82	0
9030.90.30	- - Parts and accessories of optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	0
9030.90.40	- - Parts and accessories of other instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	0
9030.90.90	- - Other	0
<b>90.31</b>	<b>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.</b>	
9031.10	- Machines for balancing mechanical parts:	
9031.10.10	- - Electrically operated	0
9031.10.20	- - Not electrically operated	0
9031.20	- Test benches:	
9031.20.10	- - Electrically operated	0
9031.20.20	- - Not electrically operated	0
	- Other optical instruments and appliances:	
9031.41.00	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0
9031.49	- - Other:	
9031.49.10	- - - Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	0
9031.49.20	- - - Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	0
9031.49.30	- - - Other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	0
9031.49.90	- - - Other	0
9031.80	- Other instruments, appliances and machines:	
9031.80.10	- - Cable testers	0
9031.80.90	- - Other	0

9031.90	- Parts and accessories:	
	- - For electrically operated equipment:	
9031.90.11	- - - Parts and accessories including printed circuit assemblies of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices; parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	0
9031.90.12	- - - Of optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	0
9031.90.13	- - - Of other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	0
9031.90.19	- - - Other	0
9031.90.20	- - For non-electrically operated equipment	0
<b>90.32</b>	<b>Automatic regulating or controlling instruments and apparatus.</b>	
9032.10	- Thermostats:	
9032.10.10	- - Electrically operated	0
9032.10.20	- - Not electrically operated	0
9032.20	- Manostats:	
9032.20.10	- - Electrically operated	20
9032.20.20	- - Not electrically operated	20
	- Other instruments and apparatus:	
9032.81.00	- - Hydraulic or pneumatic	0
9032.89	- - Other:	
9032.89.10	- - - Instruments and apparatus incorporating or working in conjunction with an automatic data processing machine, for automatically regulating or controlling the propulsion, ballast or cargo handling systems of ships	0
9032.89.20	- - - Automatic instruments and apparatus for regulating or controlling chemical or electrochemical solutions in the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0
	- - - Other, electrically operated:	
9032.89.31	- - - - Automatic regulating voltage units (stabilisers)	0
9032.89.39	- - - - Other	0
9032.89.90	- - - Other	0
9032.90	- Parts and accessories:	
9032.90.10	- - Of goods of subheading 9032.89.10	0

9032.90.20	- - Of goods of subheading 9032.89.20	0
9032.90.30	- - Of other electrically operated goods	0
9032.90.90	- - Other	0
<b>90.33</b>	<b>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.</b>	
9033.00.10	- For electrically operated instruments	0
9033.00.20	- For non-electrically operated instruments	0

## Chapter 91

### Clocks and watches and parts thereof

#### Notes.

1. This Chapter does not cover:

- (a) Clock or watch glasses or weights (classified according to their constituent material);
- (b) Watch chains (heading 71.13 or 71.17, as the case may be);
- (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
- (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
- (e) Articles of heading 84.12 constructed to work without an escapement;
- (f) Ball bearings (heading 84.82); or
- (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Code	Description	Rate (%)

<b>91.01</b>	<b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</b>	
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9101.11.00	- - With mechanical display only	15
9101.19.00	- - Other	20
	- Other wrist-watches, whether or not incorporating a stop-watch facility:	
9101.21.00	- - With automatic winding	15
9101.29.00	- - Other	20
	- Other:	
9101.91.00	- - Electrically operated	20
9101.99.00	- - Other	20
<b>91.02</b>	<b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.</b>	
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9102.11.00	- - With mechanical display only	15
9102.12.00	- - With opto-electronic display only	20
9102.19.00	- - Other	20
	- Other wrist-watches, whether or not incorporating a stop-watch facility:	
9102.21.00	- - With automatic winding	15
9102.29.00	- - Other	20
	- Other:	
9102.91	- - Electrically operated:	
9102.91.10	- - - Stop-watches	20
9102.91.90	- - - Other	20
9102.99.00	- - Other	20
<b>91.03</b>	<b>Clocks with watch movements, excluding clocks of heading 91.04.</b>	
9103.10.00	- Electrically operated	20
9103.90.00	- Other	20
<b>91.04</b>	<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.</b>	

9104.00.10	- For vehicles	10
9104.00.20	- For aircraft	0
9104.00.30	- For vessels	0
9104.00.90	- Other	0
91.05	Other clocks.	
	- Alarm clocks:	
9105.11.00	- - Electrically operated	25
9105.19.00	- - Other	25
	- Wall clocks:	
9105.21.00	- - Electrically operated	25
9105.29.00	- - Other	25
	- Other:	
9105.91	- - Electrically operated:	
9105.91.10	- - - Marine chronometers	10
9105.91.90	- - - Other	25
9105.99	- - Other:	
9105.99.10	- - - Marine chronometers	10
9105.99.90	- - - Other	25
<b>91.06</b>	<b>Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).</b>	
9106.10.00	- Time-registers; time-recorders	5
9106.90	- Other:	
9106.90.10	- - Parking meters	5
9106.90.90	- - Other	5
<b>9107.00.00</b>	<b>Time switches with clock or watch movement or with synchronous motor.</b>	5
<b>91.08</b>	<b>Watch movements, complete and assembled.</b>	
	- Electrically operated:	
9108.11.00	- - With mechanical display only or with a device to which a mechanical display can be incorporated	20
9108.12.00	- - With opto-electronic display only	20
9108.19.00	- - Other	20

9108.20.00	- With automatic winding	20
9108.90.00	- Other	20
<b>91.09</b>	<b>Clock movements, complete and assembled.</b>	
9109.10.00	- Electrically operated	20
9109.90.00	- Other	20
<b>91.10</b>	<b>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.</b>	
	- Of watches:	
9110.11.00	- - Complete movements, unassembled or partly assembled (movement sets)	20
9110.12.00	- - Incomplete movements, assembled	20
9110.19.00	- - Rough movements	20
9110.90.00	- Other	20
91.11	Watch cases and parts thereof.	
9111.10.00	- Cases of precious metal or of metal clad with precious metal	20
9111.20.00	- Cases of base metal, whether or not gold	20
9111.80.00	- Other cases	20
9111.90.00	- Parts	20
<b>91.12</b>	<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.</b>	
9112.20.00	- Cases	20
9112.90.00	- Parts	20
<b>91.13</b>	<b>Watch straps, watch bands and watch bracelets, and parts thereof.</b>	
9113.10.00	- Of precious metal or of metal clad with precious metal	20
9113.20.00	- Of base metal, whether or not gold- or silver-plated	20
9113.90.00	- Other	20
<b>91.14</b>	<b>Other clock or watch parts.</b>	
9114.10.00	- Springs, including hair-springs	20
9114.30.00	- Dials	20
9114.40.00	- Plates and bridges	20

9114.90.00	- Other	20

## Chapter 92

### Musical instruments; parts and accessories of such articles

#### Notes.

1. This Chapter does not cover:

(a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

(c) Toy instruments or apparatus (heading 95.03);

(d) Brushes for cleaning musical instruments (heading 96.03); or

(e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Code	Description	Rate (%)
<b>92.01</b>	<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</b>	
9201.10.00	- Upright pianos	3
9201.20.00	- Grand pianos	3
9201.90.00	- Other	3
<b>92.02</b>	<b>Other string musical instruments (for example, guitars, violins, harps).</b>	
9202.10.00	- Played with a bow	3
9202.90.00	- Other	3
<b>92.05</b>	<b>Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.</b>	
9205.10.00	- Brass-wind instruments	3
9205.90	- Other:	
9205.90.10	- - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	3

9205.90.90	- - Other	3
<b>9206.00.00</b>	<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).</b>	<b>3</b>
<b>92.07</b>	<b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).</b>	
9207.10.00	- Keyboard instruments, other than accordions	5
9207.90.00	- Other	3
<b>92.08</b>	<b>Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.</b>	
9208.10.00	- Musical boxes:	3
9208.90	- Other:	
9208.90.10	- - Decoy calls, whistles, call horns and other mouth-blown sound signalling instruments	3
9208.90.90	- - Other	3
<b>92.09</b>	<b>Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.</b>	
9209.30.00	- Musical instrument strings	3
	- Other:	
9209.91	- - Parts and accessories for pianos:	
9209.91.10	- - - Strung backs, keyboards and metal frames for upright pianos	3
9209.91.90	- - - Other	3
9209.92.00	- - Parts and accessories for the musical instruments of heading 92.02	3
9209.94.00	- - Parts and accessories for the musical instruments of heading 92.07	3
9209.99.00	- - Other	3

## **SECTION XIX**

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

#### **Chapter 93**

#### **Arms and ammunition; parts and accessories thereof**

**Notes.**



1. This Chapter does not cover:

- (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) Armoured fighting vehicles (heading 87.10);
- (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
- (e) Bows, arrows, fencing foils or toys (Chapter 95); or
- (f) Collectors' pieces or antiques (heading 97.05 or 97.06).

2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Code	Description	Rate (%)
<b>93.01</b>	<b>Military weapons, other than revolvers, pistols and the arms of heading 93.07.</b>	
9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars)	0
9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0
9301.90.00	- Other	0
<b>9302.00.00</b>	<b>Revolvers and pistols, other than those of heading 93.03 or 93.04.</b>	0
<b>93.03</b>	<b>Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).</b>	
9303.10.00	- Muzzle-loading firearms	0
9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	0
9303.30.00	- Other sporting, hunting or target-shooting rifles	0
9303.90.00	- Other	0
<b>93.04</b>	<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.</b>	
9304.00.10	- Air guns, operating at a pressure of less than 7 kgf/cm <sup>2</sup>	30
9304.00.90	- Other	0
<b>93.05</b>	<b>Parts and accessories of articles of headings 93.01 to 93.04.</b>	

9305.10.00	- Of revolvers or pistols	0
9305.20.00	- Of shotguns or rifles of heading 93.03	0
	- Other:	
9305.91	- - Of military weapons of heading 93.01:	
9305.91.10	- - - Of leather or textile material	0
9305.91.90	- - - Other	0
9305.99	- - Other:	
	- - - Of goods of subheading 9304.00.90:	
9305.99.11	- - - - Of leather or textile material	0
9305.99.19	- - - - Other	0
	- - - Other:	
9305.99.91	- - - - Of leather or textile material	30
9305.99.99	- - - - Other	30
<b>93.06</b>	<b>Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.</b>	
	- Shotgun cartridges and parts thereof; air gun pellets:	
9306.21.00	- - Cartridges	0
9306.29.00	- - Other	0
9306.30	- Other cartridges and parts thereof:	
	- - For revolvers and pistols of heading 93.02:	
9306.30.11	- - - .22 calibre cartridges	0
9306.30.19	- - - Other	0
9306.30.20	- - Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	0
	- - Other:	
9306.30.91	- - - .22 calibre cartridges	0
9306.30.99	- - - Other	0
9306.90.00	- Other	0
<b>9307.00.00</b>	<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.</b>	<b>5</b>

**SECTION XX**  
**MISCELLANEOUS MANUFACTURED ARTICLES**  
**Chapter 94**

**Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings**

**Notes.**

1. This Chapter does not cover:

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

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

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

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

3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

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

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>
<b>94.01</b>	<b>Seats (other than those of heading 94.02), whether or not</b>	

	<b>convertible into beds, and parts thereof.</b>	
9401.10.00	- Seats of a kind used for aircraft	0
9401.20	- Seats of a kind used for motor vehicles:	
9401.20.10	- - For vehicles of heading 87.02, 87.03 or 87.04	25
9401.20.90	- - Other	25
9401.30.00	- Swivel seats with variable height adjustment	25
9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	25
	- Seats of cane, osier, bamboo or similar materials:	
9401.51.00	- - Of bamboo or rattan	25
9401.59.00	- - Other	25
	- Other seats, with wooden frames:	
9401.61.00	- - Upholstered	25
9401.69.00	- - Other	25
	- Other seats, with metal frames:	
9401.71.00	- - Upholstered	25
9401.79.00	- - Other	25
9401.80.00	- Other seats	25
9401.90	- Parts:	
9401.90.10	- - Of seats of subheading 9401.10.00	0
	- - Of seats of subheading 9401.20:	
9401.90.31	- - - Headrest stiffeners for seats of subheading 9401.20.10	20
9401.90.39	- - - Other	20
9401.90.40	- - Of seats of subheading 9401.30.00	20
	- - Other:	
9401.90.92	- - - Of plastics	20
9401.90.99	- - - Other	20
<b>94.02</b>	<b>Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.</b>	
9402.10	- Dentists', barbers' or similar chairs and parts thereof:	
9402.10.10	- - Dentists' chairs and parts thereof	0
9402.10.30	- - Barbers' chairs and parts thereof	0
9402.10.90	- - Other	0
9402.90	- Other:	

9402.90.10	- - Furniture specially designed for medical, surgical or veterinary purposes and parts thereof	0
9402.90.90	- - Other	0
<b>94.03</b>	<b>Other furniture and parts thereof.</b>	
9403.10.00	- Metal furniture of a kind used in offices	20
9403.20	- Other metal furniture:	
9403.20.10	- - Fume cupboards	15
9403.20.90	- - Other	10
9403.30.00	- Wooden furniture of a kind used in offices	25
9403.40.00	- Wooden furniture of a kind used in the kitchen	25
9403.50.00	- Wooden furniture of a kind used in the bedroom	25
9403.60	- Other wooden furniture:	
9403.60.10	- - Fume cupboards	20
9403.60.90	- - Other	25
9403.70	- Furniture of plastics:	
9403.70.10	- - Baby walkers	25
9403.70.20	- - Fume cupboards	20
9403.70.90	- - Other	20
	- Furniture of other materials, including cane, osier, bamboo or similar materials:	
9403.81.00	- - Of bamboo or rattan	25
9403.89	- - Other:	
9403.89.10	- - - Fume cupboards	20
9403.89.90	- - - Other	25
9403.90	- Parts:	
9403.90.10	- - Of baby walkers of subheading 9403.70.10	20
9403.90.90	- - Other	20
<b>94.04</b>	<b>Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.</b>	
9404.10.00	- Mattress supports	25
	- Mattresses:	
9404.21.00	- - Of cellular rubber or plastics, whether or not covered	25
9404.29	- - Of other materials:	

9404.29.10	- - - Spring mattresses	25
9404.29.20	- - - Other, hyperthermia / hypothermia type	25
9404.29.90	- - - Other	25
9404.30.00	- Sleeping bags	25
9404.90	- Other:	
9404.90.10	- - Quilts, bedspreads and mattress-protectors	20
9404.90.90	- - Other	20
<b>94.05</b>	<b>Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.</b>	
9405.10	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:	
9405.10.20	- - Lamps for operating rooms	0
	- - Other:	
9405.10.30	- - - Spotlights	5
9405.10.40	- - - Fluorescent lamps and lighting fittings	20
9405.10.90	- - - Other	30
9405.20	- Electric table, desk, bedside or floor-standing lamps:	
9405.20.10	- - Lamps for operating rooms	0
9405.20.90	- - Other	25
9405.30.00	- Lighting sets of a kind used for Christmas trees	25
9405.40	- Other electric lamps and lighting fittings:	
9405.40.20	- - Searchlights	25
9405.40.40	- - Other spotlights	5
9405.40.50	- - Other, of a kind used for lighting public open spaces or thoroughfares	20
9405.40.60	- - Other exterior lighting	20
9405.40.70	- - Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships, or lighthouses, of base metal	5
9405.40.80	- - Pilot lamps with fittings for electro-thermic domestic appliances of heading 85.16	10
	- - Other:	
9405.40.91	- - - Fibre-optic headband lamps of a kind designed for medical use	0
9405.40.99	- - - Other	10
9405.50	- Non-electrical lamps and lighting fittings:	

	- - Of oil-burning type:	
9405.50.11	- - - Of brass of a kind used for religious rites	25
9405.50.19	- - - Other	25
9405.50.40	- - Hurricane lamps	25
9405.50.90	- - Other	5
9405.60	- Illuminated signs, illuminated name-plates and the like:	
9405.60.10	- - Warning signs, street name signs, road and traffic signs	20
9405.60.90	- - Other	20
	- Parts:	
9405.91	- - Of glass:	
9405.91.10	- - - For lamps for operating rooms	0
9405.91.20	- - - For spotlights	5
9405.91.40	- - - Globes or chimneys	20
9405.91.50	- - - For searchlights	20
9405.91.90	- - - Other	5
9405.92	- - Of plastics:	
9405.92.10	- - - For lamps for operating rooms	0
9405.92.20	- - - For spotlights	5
9405.92.30	- - - For searchlights	20
9405.92.90	- - - Other	5
9405.99	- - Other:	
9405.99.10	- - - Lampshades of textile material	20
9405.99.20	- - - Lampshades of other material	20
9405.99.30	- - - Of lamps of subheading 9405.50.11 or 9405.50.19	20
9405.99.40	- - - For searchlights or spotlights	20
9405.99.90	- - - Other	20
<b>94.06</b>	<b>Prefabricated buildings.</b>	
	- Greenhouses fitted with mechanical or thermal equipment:	
9406.00.11	- - Of plastics	3
9406.00.19	- - Other	3
	- Other prefabricated buildings:	
9406.00.92	- - Of wood	15
9406.00.94	- - Of iron or steel	15
9406.00.95	- - Of plastics or of aluminium	15
9406.00.96	- - Of concrete or of artificial stone	15

9406.00.99	- - Other	15
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## Chapter 95

### Toys, games and sports requisites; parts and accessories thereof

#### Notes.

1. This Chapter does not cover:

- (a) Candles (heading 34.06);
  - (b) Fireworks or other pyrotechnic articles of heading 36.04;
  - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
  - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
  - (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
  - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
  - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
  - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
  - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
  - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (l) Bells, gongs or the like of heading 83.06;
  - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
  - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
  - (o) Children's bicycles (heading 87.12);
  - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
  - (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
  - (r) Decoy calls or whistles (heading 92.08);
  - (s) Arms or other articles of Chapter 93;
  - (t) Electric garlands of all kinds (heading 94.05);
  - (u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
  - (v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.



3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4. Subject to the provisions of Note 1 above, heading 95.03 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

#### **Subheading Notes.**

1. Subheading 9504.50 covers:

(a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or

(b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>
<b>95.03</b>	<b>Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.</b>	
9503.00.10	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	10
	- Dolls:	
9503.00.21	- - Dolls, whether or not dressed	10
	- - Parts and accessories:	
9503.00.22	- - - Garments and garment accessories; footwear and headgear	10
9503.00.29	- - - Other	10
9503.00.30	- Electric trains, including tracks, signals and other accessories therefor	10
9503.00.40	- Reduced size ("scale") models and similar recreational models, working or not	10
9503.00.50	- Other construction sets and constructional toys, of materials other than plastics	20
9503.00.60	- Stuffed toys representing animals or non-human creatures	20
9503.00.70	- Puzzles of all kinds	10
	- Other:	
9503.00.91	- - Numerical, alphabetical or animal blocks or cut-outs; word builder sets; word making and talking sets; toy printing sets; toy counting frames (abaci); toy sewing machines; toy typewriters	20

9503.00.92	- - Skipping ropes	20
9503.00.93	- - Marbles	20
9503.00.99	- - Other	20
<b>95.04</b>	<b>Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.</b>	
9504.20	- Articles and accessories for billiards of all kinds:	
9504.20.20	- - Tables for billiards of all kinds	25
9504.20.30	- - Billiard chucks	20
9504.20.90	- - Other	25
9504.30	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment:	
9504.30.10	- - Pintables or slot machines	20
9504.30.20	- - Parts of wood, paper or plastics	20
9504.30.90	- - Other	20
9504.40.00	- Playing cards	25
9504.50.00	- Video game consoles and machines, other than those of subheading 9504.30	20
9504.90	- Other:	
9504.90.10	- - Bowling requisites of all kinds	25
9504.90.20	- - Darts and parts and accessories therefor	25
	- - Gambling equipment and paraphernalia:	
9504.90.31	- - - Tables designed for use with casino games	25
9504.90.39	- - - Other	25
	- - Other:	
	- - - Tables designed for games:	
9504.90.92	- - - - Of wood or of plastics	25
9504.90.93	- - - - Other	25
	- - - Other:	
9504.90.94	- - - - Of wood or of plastics	25
9504.90.99	- - - - Other	25
<b>95.05</b>	<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.</b>	
9505.10.00	- Articles for Christmas festivities	25

9505.90.00	- Other	25
<b>95.06</b>	<b>Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.</b>	
	- Snow-skis and other snow-ski equipment:	
9506.11.00	- - Skis	5
9506.12.00	- - Ski-fastenings (ski-bindings)	5
9506.19.00	- - Other	5
	- Water-skis, surf-boards, sailboards and other water-sport equipment:	
9506.21.00	- - Sailboards	5
9506.29.00	- - Other	5
	- Golf clubs and other golf equipment:	
9506.31.00	- - Clubs, complete	5
9506.32.00	- - Balls	5
9506.39.00	- - Other	5
9506.40	- Articles and equipment for table-tennis:	
9506.40.10	- - Tables	5
9506.40.90	- - Other	5
	- Tennis, badminton or similar rackets, whether or not strung:	
9506.51.00	- - Lawn-tennis rackets, whether or not strung	5
9506.59.00	- - Other	5
	- Balls, other than golf balls and table-tennis balls:	
9506.61.00	- - Lawn-tennis balls	5
9506.62.00	- - Inflatable	5
9506.69.00	- - Other	5
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	5
	- Other:	
9506.91.00	- - Articles and equipment for general physical exercise, gymnastics or athletics	5
9506.99.00	- - Other	5
<b>95.07</b>	<b>Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.</b>	

9507.10.00	- Fishing rods	5
9507.20.00	- Fish-hooks, whether or not snelled	5
9507.30.00	- Fishing reels	5
9507.90.00	- Other	5
<b>95.08</b>	<b>Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and traveling menageries; travelling theatres.</b>	
9508.10.00	- Travelling circuses and travelling menageries	10
9508.90.00	- Other	10

## Chapter 96

### Miscellaneous manufactured articles

#### Notes.

1. This Chapter does not cover:

- (a) Pencils for cosmetic or toilet uses (Chapter 33);
- (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- (c) Imitation jewellery (heading 71.17);
- (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
- (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
- (g) Articles of Chapter 91 (for example, clock or watch cases);
- (h) Musical instruments or parts or accessories thereof (Chapter 92);
- (ij) Articles of Chapter 93 (arms and parts thereof);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (toys, games, sports requisites); or
- (m) Works of art, collectors' pieces or antiques (Chapter 97).

2. In heading 96.02 the expression "vegetable or mineral carving material" means:

- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
- (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>
<b>96.01</b>	<b>Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).</b>	
9601.10.00	- Worked ivory and articles of ivory	25
9601.90	- Other:	
9601.90.10	- - Worked mother-of-pearl or tortoise-shell and articles of the foregoing	25
	- - Other:	
9601.90.91	- - - Cigar or cigarette cases, tobacco jars; ornamental articles	25
9601.90.99	- - - Other	25
<b>96.02</b>	<b>Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.</b>	
9602.00.10	- Gelatin capsules for pharmaceutical products	10
9602.00.20	- Cigar or cigarette cases, tobacco jars; ornamental articles	20
9602.00.90	- Other	20
<b>96.03</b>	<b>Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).</b>	
9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:	
9603.10.10	- - Brushes	25
9603.10.20	- - Brooms	25
	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	

9603.21.00	- - Tooth brushes, including dental-plate brushes	25
9603.29.00	- - Other	25
9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	25
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	25
9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles	25
9603.90	- Other:	
9603.90.10	- - Prepared knots and tufts for broom or brush making	25
9603.90.20	- - Hand-operated mechanical floor sweepers, not motorised	25
9603.90.40	- - Other brushes	25
9603.90.90	- - Other	25
<b>96.04</b>	<b>Hand sieves and hand riddles.</b>	
9604.00.10	- Of metal	25
9604.00.90	- Other	25
<b>9605.00.00</b>	<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning.</b>	25
<b>96.06</b>	<b>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.</b>	
9606.10	- Press-fasteners, snap-fasteners and press-studs and parts therefor:	
9606.10.10	- - Of plastics	25
9606.10.90	- - Other	25
	- Buttons:	
9606.21.00	- - Of plastics, not covered with textile material	25
9606.22.00	- - Of base metal, not covered with textile material	25
9606.29.00	- - Other	25
9606.30	- Button moulds and other parts of buttons; button blanks:	
9606.30.10	- - Of plastics	25
9606.30.90	- - Other	25
<b>96.07</b>	<b>Slide fasteners and parts thereof.</b>	
	- Slide fasteners:	

9607.11.00	- - Fitted with chain scoops of base metal	20
9607.19.00	- - Other	20
9607.20.00	- Parts	15
<b>96.08</b>	<b>Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.</b>	
9608.10	- Ball point pens:	
9608.10.10	- - Of plastics	25
9608.10.90	- - Other	25
9608.20.00	- Felt tipped and other porous-tipped pens and markers	25
9608.30	- Fountain pens, stylograph pens and other pens:	
9608.30.10	- - Indian ink drawing pens	25
9608.30.90	- - Other	25
9608.40.00	- Propelling or sliding pencils	25
9608.50.00	- Sets of articles from two or more of the foregoing subheadings	25
9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir:	
9608.60.10	- - Of plastics	10
9608.60.90	- - Other	10
	- Other:	
9608.91	- - Pen nibs and nib points:	
9608.91.10	- - - Of gold or gold-plated	10
9608.91.90	- - - Other	10
9608.99	- - Other:	
9608.99.10	- - - Duplicating stylos	25
	- - - Other:	
9608.99.91	- - - - Parts of ball point pens, of plastics	25
9608.99.99	- - - - Other	25
<b>96.09</b>	<b>Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.</b>	
9609.10	- Pencils and crayons, with lead encased in a rigid sheath:	
9609.10.10	- - Black pencils	25
9609.10.90	- - Other	25

9609.20.00	- Pencil leads, black or coloured	25
9609.90	- Other:	
9609.90.10	- - Slate pencils for school slates	25
9609.90.30	- - Pencils and crayons other than those of subheading 9609.10	25
	- - Other:	
9609.90.91	- - - Writing or drawing chalks	25
9609.90.99	- - - Other	25
<b>96.10</b>	<b>Slates and boards, with writing or drawing surfaces, whether or not framed.</b>	
9610.00.10	- School slates	25
9610.00.90	- Other	25
<b>9611.00.00</b>	<b>Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.</b>	25
<b>96.12</b>	<b>Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.</b>	
9612.10	- Ribbons:	
9612.10.10	- - Of textile fabric	10
9612.10.90	- - Other	10
9612.20.00	- Ink-pads	5
<b>96.13</b>	<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.</b>	
9613.10	- Pocket lighters, gas fuelled, non-refillable:	
9613.10.10	- - Of plastics	25
9613.10.90	- - Other	25
9613.20	- Pocket lighters, gas fuelled, refillable:	
9613.20.10	- - Of plastics	25
9613.20.90	- - Other	25
9613.80	- Other lighters:	
9613.80.10	- - Piezo-electric lighters for stoves and ranges	25
9613.80.20	- - Cigarette lighters or table lighters of plastics	25



9613.80.30	- - Cigarette lighters or table lighters, other than of plastics	25
9613.80.90	- - Other	25
9613.90	- Parts:	
9613.90.10	- - Refillable cartridges or other receptacles, which constitute parts of mechanical lighters, containing liquid fuel	25
9613.90.90	- - Other	25
<b>96.14</b>	<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.</b>	
9614.00.10	- Roughly shaped blocks of wood or root for the manufacture of pipes	25
9614.00.90	- Other	25
<b>96.15</b>	<b>Combs, hair-slides and the like; hair pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.</b>	
	- Combs, hair-slides and the like:	
9615.11	- - Of hard rubber or plastics:	
9615.11.20	- - - Of hard rubber	20
9615.11.30	- - - Of plastics	20
9615.19.00	- - Other	20
9615.90	- Other:	
	- - Decorative hair pins:	
9615.90.11	- - - Of aluminium	20
9615.90.12	- - - Of iron or steel	20
9615.90.13	- - - Of plastics	20
9615.90.19	- - - Other	20
	- - Parts:	
9615.90.21	- - - Of plastics	20
9615.90.22	- - - Of iron or steel	20
9615.90.23	- - - Of aluminium	20
9615.90.29	- - - Other	20
	- - Other:	
9615.90.91	- - - Of aluminium	20
9615.90.92	- - - Of iron or steel	20
9615.90.93	- - - Of plastics	20
9615.90.99	- - - Other	20

<b>96.16</b>	<b>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.</b>	
9616.10	- Scent sprays and similar toilet sprays, and mounts and heads therefor:	
9616.10.10	- - Sprays	25
9616.10.20	- - Mounts and heads	10
9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	25
<b>96.17</b>	<b>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.</b>	
9617.00.10	- Vacuum flasks and other vacuum vessels	30
9617.00.20	- Parts	25
<b>9618.00.00</b>	<b>Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.</b>	25
<b>96.19</b>	<b>Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.</b>	
	- Disposable articles:	
9619.00.11	- - With an absorbent core of wadding of textile materials	5
9619.00.19	- - Other	15
	- Other:	
9619.00.91	- - Knitted or crocheted	20
9619.00.99	- - Other	20

## SECTION XXI

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

#### Chapter 97

#### Works of art, collectors' pieces and antiques

##### Notes.

1. This Chapter does not cover:

(a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07 ;

(b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or

(c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

2. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates

wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

4. (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

<b>Code</b>	<b>Description</b>	<b>Rate (%)</b>
<b>97.01</b>	<b>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.</b>	
9701.10.00	- Paintings, drawings and pastels	5
9701.90.00	- Other	5
<b>9702.00.00</b>	<b>Original engravings, prints and lithographs.</b>	0
<b>97.03</b>	<b>Original sculptures and statuary, in any material.</b>	
9703.00.10	- Of metal	0
9703.00.20	- Of stone	0
9703.00.30	- Of plastics	0
9703.00.40	- Of wood	0
9703.00.50	- Of clay	0
9703.00.90	- Of other materials	0
<b>9704.00.00</b>	<b>Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.</b>	20
<b>9705.00.00</b>	<b>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.</b>	0
<b>9706.00.00</b>	<b>Antiques of an age exceeding one hundred years.</b>	0

## **PART II**

### **Chapter 98 – CODES AND SPECIFIC PREFERENTIAL IMPORT DUTY RATES APPLICABLE TO A NUMBER OF GROUPS OF ARTICLES AND ARTICLES**

#### **I. NOTES AND CONDITIONS FOR APPLICATION OF SPECIFIC PREFERENTIAL IMPORT DUTY RATES SPECIFIED IN CHAPTER 98**

##### **1. Notes**

This chapter includes a number of groups of articles and articles whose codes and preferential import duty rates are specified in 97 chapters in Part I Appendix II but mentioned in Chapter 98 for specific preferential import duty rates.

This Chapter includes the following groups of articles and articles:

- 1.1. Heading 98.01: Meat and edible offal, of guinea fowls (Japanese fowls), cut in pieces, fresh, chilled or frozen;
- 1.2. Heading 98.02: Carps, breeding (other than sub-heading 0301.93.10 of part I Appendix II);
- 1.3. Heading 98.04: Crustaceans, smoked;
- 1.4. Heading 98.05: Pigeon peas (*Cajanus cajan*), suitable for sowing;
- 1.5. Heading 98.07: Kraft paper, of a kind used for making cement bags, bleached;
- 1.6. Heading 98.08: Textile fabrics, for rubberized chafer fabric;
- 1.7. Heading 98.09: Glass eyes;
- 1.8. Heading 98.10: Articles of iron or steel wire, of a kind used for the manufacture of bead wire;
- 1.9. Heading 98.11: Alloy steel containing Bo and/or chromium, excluding flat-rolled steel that is hot-rolled.
- 1.10. Heading 98.12: Diesel engines, of a kind used for vehicles of heading 8701 of a power exceeding 60kW;
- 1.11. Heading 98.14: Optical discs for laser reading systems, of a kind suitable for cinematography, recorded;
- 1.12. Sawn-off shotguns and hunting rifles;
- 1.13. Heading 98.16: Lamp's frames for miners or quarrying workers; other parts for lamps for miners, lamps for operating rooms;
- 1.14. Heading 98.17: Explosion-proof machinery, devices specialized for underground coal mining and a number of supplies and devices used for manufacturing and/or assembling such machinery and devices;
- 1.15. Heading 98.18: Articles used for manufacture, repair, maintenance of railway engines and railway cars;
- 1.16. Heading 98.19: Imported supplies and equipment for the manufacture of key mechanical engineering products and for investment in the manufacture of key mechanical engineering products;
- 1.17. Heading 98.20: Aircraft accessories and supplies;
- 1.18. Heading 98.21: Knock-down kits, whether in a whole or not, of automobile, for automobile manufacture and assembly;
- 1.19. Heading 98.22: Supplies and equipment serving the creation of equipment for manufacture of light unburned building materials and aggregate cement brick with a capacity of 7 million of standard pcs or more per year;
- 1.20. Heading 98.23: Cash vans;

- 1.21. Heading 98.25: Restylane; skin care creams, scar reduction gel.
- 1.22. Heading 98.26: Tyre cord fabric, of 1680D/2 and 1890 D/2 nylon;
- 1.23. Heading 98.27: Casing and tubing pipe, of cast steel with threads, having a diameter exceeding 2 - 3/8 inches but not exceeding 20 inches, of a kind used in drilling for oil or gas.
- 1.24. Heading 98.28: Casing and tubing pipe, of cast steel with threads, having a diameter exceeding 2 - 3/8 inches but not exceeding 20 inches, of a kind used in drilling for oil or gas;
- 1.25. Heading 98.29: Casing pipe, of welded steel with the connector, having a diameter exceeding 20 inches but not exceeding 36 inches, of a kind used in drilling for oil or gas;
- 1.26. Heading 98.30. Copper wire, of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 8 mm;
- 1.27. Heading 98.32: Hydraulic crane trucks
- 1.28. Heading 98.33: Receptionist desk registration procedures at airports or stations
- 1.29. Heading 98.34: Materials, supplies, components and auxiliary parts for manufacture and assembly of information technology products.
- 1.30. Heading 98.35: Sodium hydroxide in form of aqueous solutions, containing NaOH > 42%.
- 1.31. Heading 98.36: Chassis fitted with engines, having cabin (chassis cars, having cabin), with a g.v.w exceeding 20 t but not exceeding 45 t.
- 1.32. Heading 98.37: PolyPropylene plastic beads, in primary forms;
- 1.33. Heading 98.38: Biofuels (E5, E10); bio-diesel fuels (B5, B10).
- 1.34. Heading 98.39: Bars and rods, hot-rolled, in irregularly wound coils, of non-alloy steel;
- 1.35. Heading 98.40: Materials, spare parts imported for the manufacture of technical rubber products.
- 1.36. Heading 98.41: Greenhouses prefabricated buildings, of a kind used for agricultural manufacture.
- 1.37. Heading 98.42: N-Hexan solvent used for the manufacture of soybean meal and vegetable oil, extracted rice bran and rice bran oil;
- 1.38. Heading 98.43: Artemia cysts used as aquaculture feed.
- 1.39. Heading 98.44: Knock-down kits, whether in a whole or not, of tractors and trailer/semi-trailer trucks for manufacture/assembly of tractor and trailer/semi-trailer trucks.
- 1.40. Heading 98.45: Parts and components of automobiles for implementing the Decision No. 229/QĐ-TTg dated February 4, 2016 on the mechanism and policy for implementing the Strategy and Planning for development of Vietnam automobile industry.

## **2. Heading notes**

2.1. CKD articles of motor cars specified in Chapter 87 part I Appendix II shall be classified and applied specific preferential import duty rates according to detached knock-down kits, whether in a whole or not, for the manufacture and assembly of motor cars specified in heading 98.21 according to the guidance in point b.5 clause 3 part I Chapter 98.

a) Regarding imported CKD articles of motor vehicles for the transport of goods (trucks/lorries) with a g.v.w not exceeding 20 tonnes, the motor vehicle manufacturers may choose the form of calculation of duty rates according to preferential import duty rates applicable to each spare parts and/or components written in 97 chapters in part I Appendix II or according to the specific preferential import duty rates applicable to knock-down kits of motor cars with a g.v.w exceeding 20 tonnes specified in Chapter 98 (heading 98.21). If the enterprise calculates the duty rates according to specific parts of motor cars, the conditions specified in points b.5.1 and b.5.2 clause 3 of this part shall be satisfied.

b) Chassis fitted with engines, with cabins (chassis car with cabin) shall be declared and applied the special preferential import duty rates specified in heading 98.36.

If the chassis fitted with engines and cabins which have been applied duty rates specified in heading 98.36 are assembled into CBU vehicles inconsistent with the type of vehicle specified on the customs declaration sheet, then the customs declarant must recalculate the import duty rate according to the import tariff on the chassis fitted with engines and cabins applicable to the actual type of the CBU vehicles according to regulations in heading 98.36 of the Import tariff and shall be imposed penalties according to law. The determination of the actual type of the assembled vehicles shall be in accordance with the certificate of technical safety and quality and certificate of environmental protection applicable to manufactured and assembled automobiles issued by the Vietnam Register.

2.2. Kraft papers, of a kind used for making cement bags, bleached, of heading 98.07, must satisfy the technical standards applicable to papers for making cement bags specified in TCVN 7062:2007 issued by the Ministry of Science and Technology.

2.3. Alloy steels containing Bo and/or chromium of heading 98.11 are alloy steels (excluding flat-rolled steel that is hot-rolled) satisfying conditions specified in point f clause 1 of Notes of chapter 72 in part I Appendix II and are steels containing Bo with a content of 0.0008% or more and/or Chromium with a content of 0.3% or more and/or Titanium with a content of 0.05% or more (Bo, Chromium or Titanium is the sole element defining the characteristic of the alloy steels or Bo and/or Chromium and/or Titanium are the elements defining the characteristic of the alloy steels) . If an article of steel contain other elements satisfying the standards specified in point f clause 1 of the Notes of chapter 72, then such article shall not be classified into heading 98.11.

2.4. Tyre cord fabric, of 1680D/2 and 1890 D/2 nylon, of heading 98.26 must satisfy the following specifications:

Parameter	Tyre cord fabric	Tyre cord fabric
Twist ply:	330 ± 20	310 ± 20
Twist cable:	320 ± 20	300 ± 20
Breaking strengthen	Min 27.5	Min 30.5
Elongation at break	26 ± 4	26 ± 4
Elongation:	9.5 ± 2.0	9.5 ± 2.0
Hot air shrinkage:	Max 6.0	Max 6.0
Cord gauge	0.76 ± 0.03	0.82 ± 0.03
Adhesion H-test	Min 17.0	Min 17.0

2.5. Copper wire with a maximum size of cross-section exceeding 6 mm but not exceeding 8 mm of heading 9830 must satisfy the following specifications:

Testing subject	Unit	Standard
Appearance		According to the standard
Diameter	mm	7.620 ~ 8.380
Electrical conductance at 20°C	%IACS	Min. 100. 0
Electrical resistivity	Ω.mm <sup>2</sup> /m	Max. 0. 017241
Elongation rates	%	Min. 35
Tension	Kg/mm <sup>2</sup>	Using references

Subject of testing	Unit	Standard
Cu	.%	Min. 99. 90
Ag	ppm	Max. 25. 0
As	ppm	Max. 5. 0
Bi	ppm	Max. 1.0
Fe	ppm	Max. 10.0
Ni	ppm	Max. 10.0
Pb	ppm	Max. 5.0
S	ppm	Max. 15.0
Se	ppm	Max. 2.0
Sb	ppm	Max. 4.0
Sn	ppm	Max. 5.0
Te	ppm	Max. 2.0
O <sub>2</sub>	ppm	100 ~ 650

2.6. Restylane; skin-care cream, scar reduction gel of heading 98.25 must fulfill the requirements for application for permit for import of medical equipment prescribed by the Ministry of Health.

2.7. Bars and rods, hot-rolled, in irregularly wound coils, of non-alloy steel of heading 98.39 must satisfy technical standards specified in TCVN 1766:1975 and TCVN 8996:2011 issued by the Ministry of Science and Technology.

2.8. PolyPropylene plastic beads, in primary forms, of heading 98.37 must satisfy the following technical parameters:

Name of article	Density (g/cm <sup>3</sup> )	Melt flow rate - MFR/MI (g/10min)	Shear strength (MPa)	Flexural modulus (MPa)
PolyPropylene plastic beads, in primary forms	0.9	3.0 ±0.3	Satisfying one of the conditions 32; 33; 34; 35; 36; 45	Satisfying one of the conditions 1200; 1225; 1250; 1265; 1310; 1350; 1450; 1500; 1550; 1700

### **3. Classification, conditions for application of special preferential import duty rates in Chapter 98, reporting on inspection of use of goods applied the special preferential import duty rates.**

#### **3.1. Classification:**

When carrying out customs procedures for articles and/or groups of articles specified in clause 1 part I Chapter 98, the customs declarant must declare the goods classified according to 8-digit codes specified in 97 chapters in part I Appendix II and note the corresponding 8-digit codes of part II Chapter 98.

#### **3.2. Conditions for application of preferential import duty rates specified in Chapter 98:**

a) The application of specific preferential import duty rates to articles of headings 98.01, 9802, 98.04, 98.05, headings 98.07 to 98.16, headings 98.24 to 98.30, headings 98.32, 98.33, headings 98.35 to 98.39, headings 98.41 and 98.45 must comply with the description specified in the import tariff schedule specified in part II Chapter 98 and Heading notes specified in clause 2

part I Chapter 98; the preferential import duty rates shall not be applied to such articles of 97 chapters in part I Appendix II.

- The application of specific preferential import duty rates specified in part II Chapter 98 to headings 98.17 to 98.23, headings 98.34, 98.40, 98.42, 98.43 and 98.44 must fully satisfy conditions, procedures and reports and inspections of the use of imported goods must be conducted according to regulations in point b clause 3.2 part I of Chapter 98 (excluding headings 98.20, 98.21 and 98.23 for which inspections are not required). If conditions specified in point b clause 3.2 part I Chapter 98 are not fully satisfied, the preferential import duty rates prescribed in 97 chapters in part I Appendix II shall be applied.

- Any imported motor cars listed on the declaration of imported goods as cash vans that satisfies conditions specified in point b.7 clause 3.2 part I Chapter 98 shall be classified and eligible for special preferential import duty rates of heading 98.23 and shall be exempted from import reporting. If regulations in point b.7 clause 3.2 part I Chapter 98 are not fully satisfied, depending on its cylinder capacity or g.v.w, a vehicle shall be classified and eligible for corresponding preferential import duty rates of heading 87.03 or 87.04 in 97 chapters in part I Appendix II (other than heading 87.05).

b) Conditions for application of special preferential import duty rates and reporting and inspection of import and use, applicable to articles of headings 98.17 to 98.23 and headings 98.34, 98.40, 98.42, 98.43 and 98.44 are specified as follows:

b.1) Regarding imported goods being explosion machinery and equipment specialized for coal extraction and a number of supplies and equipment for the manufacture or assembly of explosion machinery and equipment specialized for underground coal extraction of heading 98.17:

b.1.1) Conditions:

- Such goods are not on the List of machinery, equipment, accessories, materials, supplies, components and semi-finished products which can be manufactured in VN which is issued by the Ministry of Planning and Investment.

- Such goods are imported to be used in underground mining pits serving the coal extraction or the manufacture or assembly of machinery and equipment to be installed in mining pits;

- Such goods are imported by, or according to the authorization of, VINACOMIN and enterprises affiliated to VINACOMIN. Any enterprise not affiliated to VINACOMIN which imports such goods must possess a written notification of bid winning issued by VINACOMIN, or an enterprise affiliated to VINACOMIN, or a contract signed with VINACOMIN, or an enterprise affiliated to VINACOMIN (the selling price shall not include the import duty amount).

b.1.2) Reporting on and inspection of the import and use:

- VINACOMIN and affiliated enterprises shall report the import and use of explosion machinery and equipment specialized for underground mining and a number of supplies and equipment for manufacturing and assembling such machinery and equipment to the customs authority of where the declaration of the imported goods is made for management, supervision and inspection of the import and use of all the imported goods. If the importing enterprise is not affiliated to VINACOMIN, it shall cooperate with the using enterprise in reporting to the customs authority the import and use of all the imported goods.

- Deadline for reporting on and inspection of the import and use of goods shall comply with tax and customs laws (applicable to goods eligible for tax exemption), where: the term “miễn thuế” (“eligible for tax exemption”) shall be replaced by “áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại nhóm 98.17” (“eligible for special preferential import duty rates in heading 98.17”).

- If goods are used for wrong purposes, the preferential import duty rates specified in 97 chapters in part I of Annex II shall be applied at the time of registration of declaration of imported goods with the customs authority.



b.2) Regarding imported goods serving the building, repair or maintenance of locomotives and railway cars of heading 98.18:

- The customs declarant shall notify the List of intended imports eligible for special preferential duty rates specified in heading 98.18 according to the Decree detailing a number of articles of the Law on Export and import duty. In the notification, the term “miễn thuế” (“eligible for tax exemption”) shall be replaced by “áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại nhóm 98.18” (“eligible for special preferential import duty rates in heading 98.18”).

- When carrying out customs procedures, apart from the notification of the abovementioned List, the customs declarant shall submit or present to the customs authority the Certificate of Vietnam Railway for proving that goods are imported to serve the building, repair or maintenance of locomotives or railway cars.

- The customs declarant shall determine his/her need for such goods and formulate a List of goods to serve the new building, repair or maintenance of locomotives/railway cars (hereinafter referred to as the List) and send an application for certification of the List directly or by post to Vietnam Railway. An application for certification comprises:

- + An official application for certification of the List of goods imported to serve the new building, repair or maintenance of locomotives/railway cars: 1 original copy;

- + A List of goods imported to serve the new building, repair or maintenance of locomotives/railway cars: 1 original copy.

- After receiving the application for certification submitted by the customs declarant, Vietnam Railway shall receive, check and process it. If the application is not satisfactory, within 03 working days from the day on which the application is received, Vietnam Railway shall notify the customs declarant in writing and request for completion. Within 10 days from the day on which the satisfactory application is received, Vietnam Railway shall consider issuing the customs declarant with the Certificate of goods imported to serve the new building, repair and maintenance of locomotives/railway cars. The Certificate shall be made in 02 copies, 01 of which shall be kept by the customs declarant to be submitted to the customs authority during the import procedures, the other shall be retained by the customs declarant.

- Any customs declarant eligible for duty incentives under the special preferential import duty rates specified in heading 98.18 must report the import and use of goods in the fiscal year to the customs authority that received the notification of the List of intended imports eligible for the special preferential import duty rates specified in heading 98.18.

- Deadline for reporting on and inspection of the import and use of goods shall comply with tax and customs laws management (applicable to goods eligible for tax exemption), where: the term “miễn thuế” (“eligible for tax exemption”) shall be replaced by “áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại nhóm 98.18” (“eligible for special preferential import duty rates in heading 98.18”).

- If goods are used for wrong purposes, the preferential import duty rates specified in 97 chapters in part I of Annex II shall be applied at the time of registration of declaration of imported goods with the customs authority.

b.3) Regarding imported goods being supplies or equipment which serve the manufacture of key mechanical engineering products or serve the project on investment in the manufacture of key mechanical engineering products according to regulations issued by the Prime Minister on the assistance in the development of the manufacture of key mechanical engineering of heading 98.19:

- The customs declarant shall notify the List of supplies and equipment serving the manufacture of key mechanical engineering products and the List of supplies and equipment serving the project on investment in the manufacture of key mechanical engineering products applying the special preferential duty rates specified in heading 98.19 according to the Decree detailing a number of articles of the Law on Export and import duty. In the notification, the term “miễn thuế”

("eligible for tax exemption") shall be replaced by "áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại nhóm 98.19" ("eligible for special preferential import duty rates in heading 98.18").

- When carrying out customs procedures, if goods are supplies and equipment imported to serve the manufacture of key mechanical engineering products, then apart from the notification of the List of goods planned to be imported under the special preferential import duty rates in heading 98.19, the customs declarant shall submit and present to the customs authority written certificates of the Steering Committee of the key mechanical engineering product program proving that the enterprise has registered the business of manufacturing key mechanical engineering products.

- The customs declarant shall send an application for certification that the enterprise has the business of manufacturing key mechanical engineering products directly or by post to the Ministry of Industry and Trade.

An application for certification comprises:

+ An official application for certification of enterprise of manufacture of key mechanical engineering products: 01 original copy;

+ A List of key mechanical engineering products to be certified, specifying name of the products; specifications, technical properties; quality standards; production capacity; place of manufacture; unit price; description; experience of the enterprise of the manufacture of the products; the explanation of the function of the products (in accordance with provisions of Annex I - Decision No. 10/2009/QĐ-TTg): 01 original copy.

- After receiving the application for certification submitted by the customs declarant, the Ministry of Industry and Trade shall receive, check and process it. If the application is not satisfactory, within 03 working days from the day on which the application is received, the Ministry of Industry and Trade shall notify the customs declarant in writing and request for completion. Within 10 days from the day on which the satisfactory application is received, the Ministry of Industry and Trade shall consider issuing the customs declarant with a writing certifying the enterprise of manufacture of key mechanical engineering products. The Certificate shall be made in 02 copies, 01 of which shall be kept by the customs declarant to be submitted to the customs authority during the import procedures, the other shall be retained by the customs declarant.

- Any customs declarant eligible for duty incentives under the special preferential import duty rates specified in heading 98.19 must report the import and use of goods in the fiscal year to the customs authority receiving the notification of the List of intended imports eligible for the special preferential import duty rates specified in heading 98.19.

- Deadline for reporting on and inspection of the import and use of goods shall comply with tax and customs laws management (applicable to goods eligible for tax exemption), where: the term "miễn thuế" ("eligible for tax exemption") shall be replaced by "áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại nhóm 98.19" ("eligible for special preferential import duty rates in heading 98.19").

- If goods are used for wrong purposes, the preferential import duty rates specified in 97 chapters in part I of Annex II shall be applied at the time of registration of declaration of imported goods with the customs authority.

b.4) Regarding imported goods being aircraft accessories and supplies used for aircrafts of heading 98.20:

- Regulated entities: any organization manufacturing, maintaining or testing aircrafts, aircraft engines, aircraft propellers and aircraft equipment in Vietnam having the permit granted by the Ministry of Transport according to regulations of Vietnam the Law on Civil aviation that import directly or according to authorization/entrustment.

- Regarding spare parts: When carry out the import of goods, the enterprise shall present the certificate of conformity to the standards applicable to aircrafts according to the form prescribed by International Civil Aircraft Organization, like: of FAA (USA), EASA (Europe) or similar certificates according to regulations of ICAO. Each spare part shall be enclosed with a certificate

containing the manufacturer, conditions of the equipment and manufacture number associated with the product when being imported.

- Regarding supplies: Imported supplies shall be mentioned on the reference documents for spare parts of aircraft supplies (IPC) of the manufacturer or the guidance on development of aircraft, or the guidelines on flight for airmen or the List of spent supplies verified by the Civil Aviation Authority of Vietnam and shall obtain a certificate of quality issued by the manufacturer (the certificate of conformance – COC) of the shipment or the number of shipment.

b.5) Regarding imported goods being knock-down kits, whether in a whole or not, of automobile, for automobile manufacture and assembly of heading 98.21:

Spare parts imported in knock-down kits, whether in a whole or not, shall be classified according to their codes and shall be eligible for preferential import duty rates applicable to each spare part/accessory specified in 97 chapters of part I Appendix II if they satisfy conditions specified in point b.5.1 and point b.5.2 of this clause.

b.5.1) Conditions:

- Spare parts are directly imported by, or imported according to the authorization/entrustment of, an enterprise satisfying the Standards for automobile manufacture and assembly enterprises prescribed by the Ministry of Industry and Trade.

For the case of import entrustment, an entrustment contract shall be made; for the case of import for business, a sale contract with an enterprise eligible for carry out the assembly of automobile shall be made according to regulations of the Ministry of Industry and Trade and shall be presented when carrying out import customs procedures.

- Spare parts (details, groups of details, parts) are finished products that have not been assembled or are unfinished products having basic features of a finished product with the separation level at least equal to the separation level of an automobile spare parts according to regulations of the Ministry of Science and Technology on import substitution rates applicable to automobile (motor cars).

b.5.2) If there are a number of spare parts unconformable to the separation level specified in point b.5.1 of this clause in the knock-down kits, whether in a whole or not, such spare parts shall be classified and eligible for the preferential import duty rates applicable to the whole knock-down kits according to the codes and duty rates applicable to each spare part as prescribed in 97 chapters of part I Appendix II, provided that the enterprise has made a commitment to fulfilling the following conditions:

- Total value of imported spare parts unconformable to the regulated separation levels must not exceed 10% of total value of spare parts (including the imported and domestic ones) for the manufacture and assembly of a completed motor car or a chassis car (the data are calculated for all types of cars the enterprise manufactures/assembles in a fiscal year). Where, total value of spare parts (imported or domestic ones) for manufacturing/assembling to formulate a made-up car includes the value of parts that are processed/manufactured/assembled by the enterprise themselves, if any.

- Such spare parts do not include: bodywork, body, (regardless of types of cars) or cabin (applicable to trucks).

Any enterprise calculate duty amount according to regulations in point b.5.2 of this clause shall report the import and use of goods in the fiscal year to the customs authority. Time limit for report and inspection of the import and use of goods shall comply with tax and customs laws

b.5.3) If a spare part imported for manufacturing/assembling motor cars does not satisfy conditions specified in points b.5.1 and b.5.2 of this clause, the knock-down kits shall be classified and eligible for specific preferential import duty rates prescribed in heading 98.21 specified in part II Chapter 98 according to the types of cars (excluding cases specified in point b.5.4) and shall be exempted from finalizing the import and use of the goods.

b.5.4) Regarding knock-down kits, whether in a whole or not, or chassis fitted with engines (chassis cars) that are imported for assembling ambulance, hearses, prison vans of heading 87.03; refrigerated lorries, refuse/garbage collection vehicles, tanker vehicles, bulk-cement lorries, hooklift lorries, armoured cargo vehicles for transporting valuables of heading 87.04 and specialized vehicles of heading 87.05, or for manufacturing/assembling motor cars according to an outward processing contract or according to an exporting processing not subject to satisfying conditions of separation levels according to regulations of the Ministry of Science and Technology on import substitution rates; the calculation of import duty rates for the knock-down kits or chassis cars shall comply with the preferential import duty rates specified in part I Appendix II for specific car parts or chassis cars.

b.5.5) If the enterprise imports a knock-down kit or a chassis car for manufacturing/assembling a type of car specified in point b.5.4 and the import duty payable on the knock-down kit/chassis car is higher than the import duty payable on such type of car in CBU, then a part of the paid import duty shall be refunded as follows:

$$\begin{array}{lcl} \text{Refundable} & & \text{Import duty payable on all the} \\ \text{import duty} & = & \text{made-up knock-down kits/chassis} \\ & & \text{cars, calculated according to the} \\ & & \text{preferential import duty rates for} \\ & & \text{each parts as prescribed in part I} \\ & & \text{of the import tariff at the time of} \\ & & \text{calculation of duty} & - & \text{of the import tariff at the time of} \\ & & & & \text{calculation of preferential import} \\ & & & & \text{duty for the spare parts/chassis} \\ & & & & \text{cars} \end{array}$$

Where:

- Dutiable values of import in the above formula shall be consistent with the dutiable values of import applied to the Declaration of imported spare parts/chassis cars.

- If the import duty payable on the knock-down kit/chassis car is higher than the import duty payable on such type of car in CBU, then the different amount shall not be required to be paid.

- Duty refund application: when a specialized motor car has obtained a certificate of roadworthiness from the Ministry of Public Security, the enterprise shall submit the Customs Department of where the import procedures are carried out the following documents to claim import duty refund procedures:

+ An application for duty refund: 01 original copy, containing:

\* Name and code of the enterprise

\* (Numbers of the declaration of imported goods applying for duty refund; names of goods, ordinal numbers of types of goods, quantity of goods on the customs declaration sheet (applicable to the application for partial duty refund); quantity of specialized motor cars that have been manufactured/assembled; Numbers of contracts related to the imported goods applying for duty refund;

\*(The amount of paid import duty; the amount of duty that is applied to be refunded.

+ The Certificate of quality of specialized motor cars issued by the Vietnam Register: 01 photocopy;

+ The Certificate of roadworthiness issued by the Ministry of Public Security: 01 photocopy.

Regarding written customs declaration, 01 original copy of import customs declaration that is granted customs clearance as prescribed in tax and customs laws.

- Procedures for duty refund shall comply with tax and customs laws.

b.6) Regarding imported goods being supplies and equipment serving the projects on production of light unburned building materials and aggregate cement brick with a capacity of 7 million of

standard pcs or more per year according to Decision No. 567/QĐ-TTg dated April 28, 2010 by the Prime Minister of heading 98.22:

- The customs declarant shall notify the List of goods planned to be imported under the special preferential duty rates specified in heading 98.22 according to the Decree detailing a number of articles of the Law on Export and import duty. In the notification, the term “miễn thuế” (“eligible for tax exemption”) shall be replaced by “áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại nhóm 98.22” (“eligible for special preferential import duty rates in heading 98.22”).

- When carrying out the customs procedures, apart from the notification of the List of goods planned to be imported under the special preferential import duty rates in heading 98.22, the customs declarant shall submit or present to the customs authority the certificate of enterprise of manufacture of light unburned building materials and aggregate cement brick with a capacity of 7 million of standard pcs or more per year issued by the Ministry of Construction (or the Department of Construction)

- The customs declarant shall, by himself/herself, determine the need for use and formulate a List of supplies and equipment serving the projects on production of unburned building materials that are light and the manufacture of aggregate cement brick with a capacity of 7 million of standard pcs or more per year (hereinafter referred to as the List) and send the application for certification of the List directly or by post to the Ministry of Construction (or the Department of Construction). An application for certification comprises:

- + An application for certification of the List of supplies and equipment serving the plans for production of unburned building materials that are light and the manufacture of aggregate cement brick with a capacity of 7 million of standard pcs or more per year: 01 original copy;

- + The List of supplies and equipment serving the plans for production of unburned building materials that are light and the manufacture of aggregate cement brick with a capacity of 7 million of standard pcs or more per year: 01 original copy;

- + An import contract: 01 certified true copy;

- + A description of the project: 01 original copy.

- After receiving the application for certification submitted by the customs declarant, the Ministry of Construction (or the Department of Construction) shall receive, check and process it. If the application is not satisfactory, within 03 working days from the day on which the application is received the Ministry of Construction (or the Department of Construction) shall notify the customs declarant in writing and request for completion. Within 10 days from the day on which the satisfactory application is received, the Ministry of Construction (or the Department of Construction) shall consider issuing the customs declarant with the writing certifying that supplies and equipment serve the plans for production of unburned building materials that are light and the manufacture of aggregate cement brick with a capacity of 7 million of standard pcs or more per year. The certificate shall be made in 02 copies, 01 of which shall be kept by the customs declarant to be submitted to the customs authority during the import procedures, the other shall be retained by the customs declarant.

- Any customs declarant importing or authorizing the import such goods shall undertake to use conformably the supplies/equipment serving the project on production of light unburned building materials and reinforced cement bricks with a capacity of 7 million or more standard bricks per year.

- Application and procedures for import or authorization of import of supplies/equipment serving the project on production of unburned building material manufacturing equipment shall comply with tax and customs laws.

- Any customs declarant eligible for duty incentives under the special preferential import duty rates specified in heading 98.22 must report the import and use of goods in the fiscal year to the customs authority receiving the notification of the List of goods planned to be imported which are applied the special preferential import duty rates specified in heading 98.22.

- Deadline for reporting on and inspection of the import and use of goods shall comply with tax and customs laws (applicable to goods eligible for tax exemption), where: the term “miễn thuế” (“eligible for tax exemption”) shall be replaced by “áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại nhóm 98.22” (“eligible for special preferential import duty rates in heading 98.19”).

- If goods are used for wrong purposes, the preferential import duty rates specified in 97 chapters in part I of Annex II shall be applied at the time of registration of declaration of imported goods with the customs authority.

b.7) Regarding imported goods being cash vans of heading 98.23:

- When importing a cash van, apart from required documents applicable to imported goods, the customs declarant shall present to the customs authority the certificate of conformity to the standards for cash vans prescribed by Vietnam State Bank issued by Vietnam State Bank.

- The customs shall complete the Form No. 1 enclosed with this Decree and send the application directly or by post to the State bank of Vietnam. An application for certification comprises:

+ An application form for the certificate of conformity to the standards for cash vans: 01 original copy

+ A contract on import of cash vans and relevant economic contracts serving the determination of entities using the cash van: 01 certified true copy or a duplicate enclosed with the original copy for comparison;

+ A catalog and specifications of the cash van (verified by the van tightening unit and the standard truck manufacturer): 01 certified true copy or duplicate enclosed with the original copy for comparison;

+ The Certificate of Origin, the Certificate of Quantity, the Certificate of Quality: 01 duplicate from the master register or 01 certified true copy or 01 duplicate enclosed with the original for comparison;

+ The Establishment Decision or the Certificate of Enterprise registration of the importing enterprise and the entities using the cash van: 01 duplicate from the master register or 01 certified true copy or 01 duplicate enclosed with the original for comparison.

- After receiving the application for certification submitted by the customs declarant, the State bank of Vietnam shall receive, check and process it. If the application is not satisfactory, within 03 working days from the day on which the application is received, the State bank of Vietnam shall notify the customs declarant in writing and request for completion. Within 10 days from the day on which the satisfactory application is received, the State bank of Vietnam shall consider issuing the customs declarant with the Certificate of conformity to the standards for cash vans according to regulations of the State bank of Vietnam using the Form No. 02 enclosed with this Decree. The certificate shall specify the quantity of pages; all pages shall be appended overlapping seals. The certificate shall be made in 4 copies, 02 of which shall be sent to the customs declarant (01 copy shall be submitted to the customs authority when carrying out the customs procedures, 01 copy shall be retained by the customs declarant), 02 copies shall be retained by Vietnam State Bank.

- Cash vans shall be used by Vietnam State bank and its affiliated units; credit institutions; State Treasuries; the Vietnam Development Bank.

- No later than 03 months since the customs procedures finished, the customs declarant shall send Vietnam State Bank photocopies of invoices for sale of cash vans prescribed in this point, bearing the verification of the entity using the cash van, to serve the retention and management of Vietnam State Bank.

- Any entities fails to comply with the abovementioned regulations or changes the use purposes of goods or the target users shall pay the import duties according to the type of vehicles of heading 87.03 or 87.04 in accordance with the preferential import duty rates prescribed according to cylinder capacity or the g.v.w of the vehicle specified in part I Appendix II of the preferential import tariff schedule (taxes shall not be calculated according to the duty rates of heading 87.05).

b.8) Regarding goods imported by key information technology products manufacturing and assembling enterprises which are materials, supplies, spare parts, accessories and auxiliary parts serving the manufacture of key information technology (IT) products of heading 98.34:

- The customs declarant shall notify the List of intended imports eligible for the special preferential duty rates specified in heading 98.34 according to the Decree detailing a number of articles of the Law on Export and import duty. In the notification, the term “miễn thuế” (“eligible for tax exemption”) shall be replaced by “áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại nhóm 98.34” (“eligible for special preferential import duty rates in heading 98.34”).

- When carrying out customs procedures, apart from the notification of the List of goods planned to be imported under the special preferential import duty rates in heading 98.34, the customs declarant shall submit or present to the customs authority the certificate of verification of the List of intended imports eligible for special preferential import duty rates of heading 98.34 issued by the Ministry of Information and Communications.

- The customs declarant shall, by himself or herself, determine the need and formulate the List of materials, supplies, accessories and auxiliary parts serving the manufacture of key IT products (hereinafter referred to as the List), specifying the names of products, HS codes of the materials, supplies, accessories and auxiliary serving the manufacture of key IT products in the List and send the application for certification of the List directly or by post to the Ministry of Information and Communications. An application for certification comprises:

- + The Certificate of Enterprise registration or the Establishment Decision/Establishment License or the certificate of Investment Registration Certificate/Decision on investment policy: 01 certified true copy or 01 duplicate enclosed with the original for comparison;

- + The Form No. 2 enclosed with this Decree: 01 original;

- + The description of the manufacturing process of the product: 01 original;

- + Documents proving technical ability of manufacturing the products on the List approved by the organization/enterprise which specify information about the manufacture line, equipment, employees, technical means, etc.: 01 duplicate certified and appended the true copy seal of the organization.

- After receiving the application for certification submitted by the customs declarant, the Ministry of Information and Communications shall receive, check and process it. If the application is not satisfactory, within 03 working days from the day on which the application is received, the Ministry of Information and Communications shall notify the customs declarant in writing and request for completion. Within 10 days from the day on which the satisfactory application is received, the Ministry of Information and Communications shall consider issuing the customs declarant with the certificate of verification of the List using the Form No. 4 enclosed with this Decree. The certificate shall be made in 02 copies, 01 of which shall be kept by the customs declarant to be submitted to the customs authority during the import procedures, the other shall be retained by the customs declarant.

- Any customs declarant eligible for duty incentives under the special preferential import duty rates specified in heading 98.34 must report the import and use of goods in the fiscal year to the customs authority receiving the notification of the List of intended imports eligible for the special preferential import duty rates specified in heading 98.34.

- Deadline for reporting on and inspection of the import and use of goods shall comply with tax and customs laws (applicable to goods exempt from tax), where: the term “miễn thuế” (“eligible for tax exemption”) shall be replaced by “áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại nhóm 98.34” (“eligible for special preferential import duty rates in heading 98.34”).

Import duties for articles of heading 98.34 that are used unconformably to the approved purposes shall be calculated according to the preferential import duty rates provided for the corresponding codes of 97 chapters at the time of registration of declaration of imported goods with the customs authority.

b.9) Regarding imported goods being materials, spare parts imported for the manufacture of technical rubber products of heading 98.40:

b.9.1) Conditions:

- Imported goods are materials, supplies and spare parts for manufacturing technical rubber products.
- Such goods are imported by an enterprise manufacturing technical rubber products.
- Spare parts/accessories imported for manufacturing technical rubber products are not on the List of spare parts/accessories having been produced in Vietnam issued by the Ministry of Planning and Investment and the Ministry of Planning and Investment.

b.9.2) Importing procedures:

The customs declarant shall notify the List of intended imports eligible for the special preferential duty rates specified in heading 98.40 according to the Decree detailing a number of articles of the Law on Export and import duty. In the notification, the term “miễn thuế” (“eligible for tax exemption”) shall be replaced by “áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại nhóm 98.40” (“eligible for special preferential import duty rates in heading 98.40”).

- Any entity eligible for duty incentives under the special preferential import duty rates specified in heading 98.40 must report the import and use of goods in the fiscal year to the customs authority receiving the notification of the List of intended imports eligible for the special preferential import duty rates specified in heading 98.40.

- Deadline for reporting on and inspection of the import and use of goods shall comply with tax and customs laws (applicable to goods exempt from tax), where: the term “miễn thuế” (“eligible for tax exemption”) shall be replaced by “áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại nhóm 98.40” (“eligible for the special preferential import duty rates in heading 98.34”).

Import duties for articles of heading 98.40 that are used unconformably to the approved purposes shall be calculated according to the preferential import duty rates provided for the corresponding codes of 97 chapters at the time of registration of declaration of imported goods with the customs authority.

b.10) Regarding imported goods being N-Hexan solvent used for the manufacture of soybean meal and vegetable oil, extracted rice bran and rice bran oil of heading 98.42:

b.10.1) Conditions:

- The imported goods shall be N-Hexan solvent used for the manufacture of soybean meal and vegetable oil, extracted rice bran and rice bran oil.
- Goods shall be imported by manufacturers of soybean meal and vegetable oil, extracted rice bran and rice bran oil.

b.10.2) Importing procedures:

- The customs declarant shall notify the List of intended imports eligible for the special preferential duty rates specified in heading 98.42 according to the Decree detailing a number of articles of the Law on Export and import duty. In the notification, the term “miễn thuế” (“eligible for tax exemption”) shall be replaced by “áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại nhóm 98.42” (“eligible for special preferential import duty rates in heading 98.42”).

- Any entity eligible for duty incentives under the special preferential import duty rates specified in heading 98.42 must report the import and use of goods in the fiscal year to the customs authority receiving the notification of the List of intended imports eligible for the special preferential import duty rates specified in heading 98.42.

-Deadline for reporting on and inspection of the import and use of goods shall comply with tax and customs laws (applicable to goods eligible for tax exemption), where: the term “miễn thuế”



("eligible for tax exemption") shall be replaced by "áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại nhóm 98.42" ("eligible for special preferential import duty rates in heading 98.42").

- Import duties for articles of heading 98.42 that are used unconformably to the approved purposes shall be calculated according to the preferential import duty rates provided for the corresponding codes of 97 chapters at the time of registration of declaration of imported goods with the customs authority.

b.11) Regarding imported goods being Artemia cysts used as aquaculture feed of heading 98.43

- The customs declarant shall notify the List of intended imports eligible for the special preferential duty rates specified in heading 98.43 according to the Decree detailing a number of articles of the Law on Export and import duty. In the notification, the term "miễn thuế" ("eligible for tax exemption") shall be replaced by "áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại nhóm 98.43" ("eligible for special preferential import duty rates in heading 98.43").

- Any entity eligible for duty incentives under the special preferential import duty rates specified in heading 98.43 must report the import and use of goods in the fiscal year to the customs authority receiving the notification of the List of intended imports eligible for the special preferential import duty rates specified in heading 98.43.

- Deadline for reporting on and inspection of the import and use of goods shall comply with tax and customs laws (applicable to goods exempt from tax), where: the term "miễn thuế" ("eligible for tax exemption") shall be replaced by "áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại nhóm 98.43" ("eligible for special preferential import duty rates in heading 98.43").

- Import duties for articles of heading 98.43 that are used unconformably to the approved purposes shall be calculated according to the preferential import duty rates provided for the corresponding codes of 97 chapters at the time of registration of declaration of imported goods with the customs authority.

b.12) Regarding imported goods being knock-down kits, whether in a whole or not, of tractors and trailer/semi-trailer trucks for manufacture/assembly of tractor and trailer/semi-trailer trucks of heading 98.44:

b.12.1) Conditions:

- The imported goods shall be knock-down kits, whether in a whole or not, of tractors and trailer/semi-trailer trucks for manufacture/assembly of tractor and trailer/semi-trailer trucks of heading 98.44.

- Spare parts shall be directly imported by, or imported according to the authorization/entrustment of, an enterprise satisfying the Standards for automobile manufacture and assembly enterprises prescribed by the Ministry of Industry and Trade. For the case of import entrustment, an entrustment contract shall be made; for the case of import for business, a sale contract with an enterprise eligible for carry out the assembly of automobile shall be made according to regulations of the Ministry of Industry and Trade and shall be presented when carrying out import customs procedures.

b.12.2) Importing procedures:

- The customs declarant shall notify the List of intended imports eligible for the special preferential duty rates specified in heading 98.44 according to the Decree detailing a number of articles of the Law on Export and import duty. In the notification, the term "miễn thuế" ("eligible for tax exemption") shall be replaced by "áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại nhóm 98.44" ("eligible for special preferential import duty rates in heading 98.44").

- Any entity eligible for duty incentives under the special preferential import duty rates specified in heading 98.44 must report the import and use of goods in the fiscal year to the customs authority receiving the notification of the List of intended imports eligible for the special preferential import duty rates specified in heading 98.44.

- Deadline for reporting on and inspection of the import and use of goods shall comply with tax and customs laws (applicable to goods exemption from tax duty), where: the term “miễn thuế” (“eligible for tax exemption”) shall be replaced by “áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại nhóm 98.44” (“eligible for special preferential import duty rates in heading 98.44”).

- Import duties for articles of heading 98.44 that are used unconformably to the approved purposes shall be calculated according to the preferential import duty rates provided for the corresponding codes of 97 chapters at the time of registration of declaration of imported goods with the customs authority.

## II. LIST OF GROUPS OF ARTICLES, ARTICLES AND PREFERENTIAL IMPORT DUTY RATES

Code			Description	Corresponding Code in Part I Appendix II			Duty rate (%)
9801	00	00	Meat and edible offal, of guinea fowls (Japanese fowls), cut in pieces, fresh, chilled or frozen.	0207	60	00	15
9802	00	00	Carps, breeding (other than heading 0301.93.10).	0301	99	40	0
98.04			Crustaceans, smoked				
			- Frozen:				
9804	11	00	- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	0306	11	00	27
9804	12	00	- - Lobsters (Homarus spp.)	0306	12	00	27
9804	14		- - Crabs:				
9804	14	10	- - - Soft shell crabs	0306	14	10	27
9804	14	90	- - - Other	0306	14	90	27
9804	15	00	- - Norway lobsters (Nephrops norvegicus)	0306	15	00	27
9804	16	00	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	0306	16	00	27
9804	17		- - Other shrimps and prawns:				
9804	17	10	- - - Giant tiger prawns (Penaeus monodon)	0306	17	10	27
9804	17	20	- - - White-leg shrimps (Litopenaeus vannamei)	0306	17	20	27
9804	17	30	- - - Giant river prawns (Macrobrachium rosenbergii)	0306	17	30	27
9804	17	90	- - - Other	0306	17	90	27
9804	19	00	- - Other, including flours, meals and pellets of crustaceans, fit for human	0306	19	00	27

			consumption				
			- Not frozen:				
9804	21		- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.):				
9804	21	10	- - - In airtight containers	0306	21	91	27
9804	21	90	- - - Other	0306	21	99	27
9804	22		- - Lobsters (Homarus spp.):				
9804	22	10	- - - In airtight containers	0306	22	91	27
9804	22	99	- - - Other	0306	22	99	27
9804	23		- - Crabs:				
9804	23	10	- - - In airtight containers	0306	24	91	27
9804	23	90	- - - Other	0306	24	99	27
9804	24	00	- - Norway lobsters (Nephrops norvegicus)	0306	25	00	27
9804	25		- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon):				
9804	25	10	- - - In airtight containers	0306	26	91	27
9804	25	90	- - - Other	0306	26	99	27
9804	26		- - Other shrimps and prawns:				
9804	26	10	- - - In airtight containers	0306	27	91	27
9804	26	90	- - - Other	0306	27	99	27
9804	27		- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:				
9804	27	10	- - - In airtight containers	0306	29	91	27
9804	27	90	- - - Other	0306	29	99	27
9805	00	00	<b>Pigeon peas (Cajanus cajan), suitable for sowing.</b>	0713	60	00	0
9807	00	00	<b>Kraft paper, of a kind used for making cement bags, bleached.</b>	4804	29	00	3
9808	00	00	<b>Textile fabrics, impregnated, coated, covered or laminated with plastics, other than those with polyvinyl chloride or polyurethane, for rubberized chafer fabric.</b>	5903	90	00	0
9809	00	00	<b>Glass eyes.</b>	7018	90	00	0

<b>98.10</b>			<b>Iron or steel, of a kind used for the production of bead wire.</b>				
9810	00	10	- Bars and rods, hot-rolled, in irregularly wound coils, on-alloy iron or steel, with the diameter of the circular cross-section under 14 mm, of a kind used for manufacturing bead wire	7213	91	90	0
9810	00	90	- Articles of iron or steel wire, of a kind used for the manufacture of bead wire	7326	20	90	0
<b>9811</b>	<b>00</b>		<b>Alloy steel containing Bo and/or Chromium and/or Titan, excluding flat-rolled steel that is hot-rolled.</b>				
9811	00	10	Alloy steel containing Bo and/or Chromium and/or Titan, excluding flat-rolled steel that is hot-rolled.	72.24 72.25 72.26 72.27 72.28			10
9811	00	90	Alloy steel containing Bo and/or Chromium and/or Titan, excluding flat-rolled steel that is hot-rolled.	72.29			3
<b>98.12</b>			<b>Diesel engines, of a kind used for vehicles of heading 8701 of a power exceeding 60kW.</b>				
9812	00	10	- Fully assembled	8408 8408 8408 8408	20 20 20 20	10 21 22 23	5
9812	00	90	- Of a kind used for vehicles of sub-heading 8701.10	8408	20	93	5
<b>9814</b>	<b>00</b>	<b>00</b>	<b>Optical discs for laser reading systems, of a kind suitable for cinematography, recorded.</b>	8523	49	19	5
<b>98.15</b>			<b>Other firearms and similar devices which operate by the firing of an explosive charge.</b>				
9815	00	10	- Sawn-off shotguns	9303	20	00	30
9815	00	90	- Hunting riffles	9303	30	00	30

9816	00	00	Lamp's frames for miners or quarrying workers; other parts for lamps for miners, lamps for operating rooms.	9405	99	90	0
98.17			Explosion-proof machinery, devices specialized for underground coal mining and a number of supplies and devices used for manufacturing and/or assembling such machinery and devices.				
9817	10	00	- Explosion-proof air fans, of a kind used in underground mining, of a capacity exceeding 125 kW	8414	59	99	3
9817	20	00	- Drills and hammers for working in the hand, of a kind used in underground mining	8467	21	00	3
9817	30		- Dry-type transformer, dry-type electrical substation in full sets, of a kind used for working in caves, explosion rooms in underground mining, of a kind with a power handling capacity exceeding kVA and a maximum voltage of 66kV or more:				
9817	30	10	- - Matching transformers	8504	33	11	3
				8504	34	11	
				8504	34	13	
				8504	34	22	
9817	30	90	- - Other	8504	33	19	3
				8504	34	12	
				8504	34	14	
				8504	34	23	
98.18			Articles used for production, repair, maintenance of railway engines and railway cars.				
9818	11		- Articles made of cellular rubber:				
9818	11	10	- - Electrical insulator hoods	4016	99	53	0
9818	11	90	- - Other	4016	99	59	0
9818	12		- U or I sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extrude, with a height of 80 mm or more:				
9818	12	10	- - U sections	7216	31	00	0

9818	12	90	- - I sections	7216	32	00	0
9818	13		- Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles:				
9818	13	10	- - Screws for metals	7318	15	00	0
9818	13	90	- - Cotters and cotter-pins	7318	24	00	0
9818	14		- Springs and leaves for springs, of iron or steel:				
9818	14	10	- - Springs and leaves for springs	7320	10	90	0
9818	14	90	- - Helical springs	7320	20	90	0
9818	15	00	- Air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	7322	90	00	10
9818	16	00	- Other cast articles, of iron or steel, other than those of non-malleable cast iron	7325	99	90	0
9818	17	00	- Automatic door closers	8302	60	00	10
9818	18	00	- Compression-ignition internal combustion engines of a power exceeding 100 kW	8408	90	50	0
9818	19		- Parts suitable for use solely or principally with the engines of headings 8407 or 8408, other than those used for engines in heading 8429, 8430; of a kind used for engines of vehicles in headings 8701, 8711 and other vehicles in chapter 87; of a kind used for ships in chapter 89:				
9818	19	10	- - Carburetors and parts thereof	8409	99	71	0
9818	19	20	- - Cylinder blocks	8409	99	72	0
9818	19	30	- - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	8409	99	73	0
9818	19	40	- - Other cylinder liners	8409	99	74	0
9818	19	50	- - Cylinder heads and head covers	8409	99	75	0
9818	19	60	- - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	8409	99	76	0
9818	19	70	- - Other pistons	8409	99	77	0
9818	19	90	- - Other	8409	99	79	0
9818	20		- Pumps for liquids not fitted with a measuring device:				
9818	20	10	- - Hand water pumps	8413	20	10	0

			- - Water pumps or injection pumps, of a kind used for reciprocating internal combustion piston engine:				
9818	20	21	- - - Centrifugal type	8413	30	29	0
9818	20	29	- - - Other	8413	30	99	0
			- - Single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than pumps with shafts common with the prime mover:				
9818	20	31	- - - With an inlet diameter not exceeding 200 mm	8413	70	11	0
9818	20	39	- - - Other	8413	70	19	0
9818	20	90	- - Parts of pumps of subheadings 8413.70.11 and 8413.70.19	8413	91	30	0
9818	21		- Other fans, with a capacity exceeding 125kW, excluding table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:				
9818	21	10	- - Blowers	8414	59	50	0
			- - Other:				
9818	21	21	- - - With protective screen	8414	59	91	0
9818	21	29	- - - Other	8414	59	99	0
9818	22		- Air conditioning machines used for railway rolling stock:				
			- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):				
9818	22	11	- - - With a power not exceeding 26.38 kW	8415	81	21	0
9818	22	19	- - - Other	8415	81	29	0
9818	22	20	- - Other air conditioning machines, incorporating a refrigerating unit, of a kind used in railway rolling stock, with a power not exceeding 26.38kW	8415	82	29	0
			- - Parts:				
9818	22	31	- - - Of machines with a refrigeration capacity exceeding 26.38 kW but not exceeding 52.75 kW, with an air flow rate of each evaporator unit not exceeding 67.96 m3/min	8415	90	36	0
9818	22	39	- - - Of machines with a refrigeration capacity exceeding 52.75 kW, with an air flow rate of each evaporator unit not exceeding 67.96 m3/min	8415	90	46	0

9818	23	00	- Other refrigerating or freezing equipment, excluding beverage coolers, drinking water coolers, water chillers with a capacity exceeding 21.10 kW and scale ice-maker units	8418	69	90	0
9818	24	00	- Heat exchange units, excluding cooling towers	8419	50	90	0
9818	25	00	- Other automatic data processing machines, excluding personal computers	8471	41	90	0
			- Safety or relief valves:				
9818	26	10	- - Of plastics, with an internal diameter exceeding 10 cm but not exceeding 25 cm	8481	40	20	0
9818	26	90	- - Other, excluding those of copper or copper alloys with an internal diameter not exceeding 2.5 cm	8481	40	90	0
9818	27	00	- Tapered roller bearings, including cone and tapered roller assemblies	8482	20	00	0
9818	28	00	- Other transmission shafts (including cam shafts and crank shafts) and cranks	8483	10	90	0
9818	29	00	- Other gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	8483	40	90	0
9818	30	00	- Gaskets and similar joints of metal sheeting combined with other textile material or of two or more layers of metal	8484	10	00	0
9818	31	00	- Generating sets with spark-ignition internal combustion piston engines , of an output exceeding 100 kVA but not exceeding 10,000 kVA	8502	20	30	0
9818	32	00	- Parts including printed circuit assemblies for telephone plugs; connection and contact elements for wire and cables; wafer prober, of a kind used for a voltage not exceeding 1,000 V	8538	90	11	0
9818	33	00	- Carbon brushes	8545	20	00	0
<b>9819</b>	<b>00</b>	<b>00</b>	<b>Imported supplies and equipment for the manufacture of key mechanical engineering products and for investment in the manufacture of key mechanical engineering products</b>	Classified to chapters in Appendixes I and II with different code numbers according to the nature of each article			0
<b>9820</b>	<b>00</b>	<b>00</b>	<b>Aircraft accessories and supplies.</b>	Classified to			0



				chapters in Appendixes I and II with different code numbers according to the nature of each article			
<b>98.21</b>			<b>Separate knock-down kits, whether in a whole or not, of automobile, for automobile manufacture and assembly.</b>				
			- For the transport of 10 persons or more, including the drivers:				
9821	10		- - Of compression-ignition internal combustion piston engine (diesel or semi-diesel):				
9821	10	11	- - - For the transport of 30 persons or more and specially designed for use in airports	8702	10	71	5
				8702	10	79	
9821	10	19	- - - Other	8702	10	60	70
				8702	10	81	
				8702	10	89	
				8702	10	90	
			- - Other:				
9821	10	21	- - - For the transport of 30 persons or more and specially designed for use in airports	8702	90	93	5
9821	10	29	- - - Other	8702	90	92	70
				8702	90	94	
				8702	90	95	
				8702	90	99	
9821	21		- Of motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars:				
9821	21	10	- - Vehicles specially designed for travelling on snow; golf cars and similar vehicles:	8703	10	10	70
				8703	10	90	
			- - Other vehicles, with spark-ignition internal combustion reciprocating piston engine:				
9821	21	21	- - - Of a cylinder capacity not exceeding 1,000 cc	8703	21	10	70
				8703	21	24	
				8703	21	29	

				8703	21	92	
				8703	21	99	
9821	21	22	--- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	8703	22	19	70
				8703	22	92	
				8703	22	99	
			--- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc				
9821	21	23	---- Motor-homes	8703	23	40	61
9821	21	24	---- Motor cars (including station wagons, SUVs and sports cars, but not including vans)	8703	23	61	70
				8703	23	62	
				8703	23	63	
				8703	23	64	
			---- Other:				
9821	21	25	----- Of a cylinder capacity not exceeding 2,500 cc	8703	23	91	70
				8703	23	92	
				8703	23	93	
9821	21	26	----- Of a cylinder capacity exceeding 2,500 cc	8703	23	94	61
			--- Of a cylinder capacity exceeding 3,000 cc				
9821	21	27	---- Motor cars (including station wagons, SUVs and sports cars, but not including vans), four-wheel drive	8703	24	51	51
9821	21	28	---- Other four-wheel drive	8703	24	91	51
9821	21	29	---- Other	8703	24	59	61
				8703	24	70	
				8703	24	99	
			-- Other motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel):				
9821	21	31	--- Of a cylinder capacity not exceeding 1,500 cc	8703	31	20	70
				8703	31	50	
				8703	31	91	
				8703	31	99	
9821	21	32	--- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	8703	32	52	70
				8703	32	53	
				8703	32	54	

				8703	32	59	
				8703	32	60	
				8703	32	92	
				8703	32	93	
				8703	32	94	
				8703	32	99	
9821	21	39	- - - Of a cylinder capacity exceeding 2,500 cc	8703	33	53	
				8703	33	54	
				8703	33	55	
				8703	33	59	70
				8703	33	70	
				8703	33	91	
				8703	33	99	
9821	21	90	- - Other	8703	90	12	
				8703	90	19	
				8703	90	70	70
				8703	90	90	
9821	30		- Of motor vehicles for the transport of goods:				
			- - Of dumpers designed for off-highway use:				
9821	30	11	- - - G.v.w not exceeding 5 t	8704	10	23	53
9821	30	12	- - - G.v.w exceeding 5 t but not exceeding 10 t	8704	10	24	50
9821	30	13	- - - G.v.w exceeding 10 t but not exceeding 20 t	8704	10	25	50
9821	30	14	- - - G.v.w exceeding 20 t but not exceeding 24 t	8704	10	26	7
9821	30	15	- - - G.v.w exceeding 24 t but not exceeding 45 t	8704	10	27	7
9821	30	19	- - - G.v.w exceeding 45 t	8704	10	28	0
			- - Of other motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel):				
9821	30	21	- - - G.v.w not exceeding 5 t	8704	21	29	70
9821	30	22	- - - G.v.w exceeding 5 t but not exceeding 6 t	8704	22	29	50
9821	30	23	- - - G.v.w exceeding 6 t but not exceeding 10 t	8704	22	51	50

9821	30	24	--- G.v.w exceeding 10 t but not exceeding 20 t	8704	22	59	30
9821	30	25	--- G.v.w exceeding 20 t but not exceeding 24 t	8704	23	29	7
9821	30	26	--- G.v.w exceeding 24 t but not exceeding 45 t	8704	23	66	7
				8704	23	69	
9821	30	29	--- G.v.w exceeding 45 t	8704	23	86	0
				8704	23	89	
			-- Of other, with spark-ignition internal combustion piston engine:				
9821	30	31	--- G.v.w not exceeding 5 t	8704	31	29	70
9821	30	32	--- G.v.w exceeding 5 t but not exceeding 6 t	8704	32	29	70
9821	30	33	--- G.v.w exceeding 6 t but not exceeding 10 t	8704	32	46	70
9821	30	34	--- G.v.w exceeding 10 t but not exceeding 20 t	8704	32	49	45
9821	30	35	--- G.v.w exceeding 20 t but not exceeding 24 t	8704	32	69	7
9821	30	36	--- G.v.w exceeding 24 t but not exceeding 45 t	8704	32	86	7
				8704	32	89	
9821	30	39	--- G.v.w exceeding 45 t	8704	32	98	0
				8704	32	99	
			-- Other:				
9821	30	91	--- G.v.w not exceeding 5 t	8704	90	91	70
9821	30	92	--- G.v.w exceeding 5 t but not exceeding 10 t	8704	90	92	70
9821	30	93	--- G.v.w exceeding 10 t but not exceeding 20 t	8704	90	93	70
9821	30	94	--- G.v.w exceeding 20 t but not exceeding 45 t	8704	90	94	7
9821	30	99	--- Other	8704	90	99	0
98.22			<b>Supplies and equipment serving the plans for production of unburned building materials that are light and the manufacture of aggregate cement brick, of a capacity of 7 million of standard pcs or more per year.</b>				
9822	10	00	- Bucket trucks, wheel loaders	Classified to chapters in		0	
9822	20	00	- Hydraulic press machines			0	

9822	30	00	- Cutting machines	Appendixes I and II with different code numbers according to the nature of each article			0
9822	40	00	- Autoclaves				0
9822	50	00	- Brick setting machines				0
9822	90	00	- Aluminum powder (containing Al>85%)				0
<b>9823</b>	<b>00</b>	<b>00</b>	<b>Cash vans</b>	8705	90	90	10
<b>9825</b>	<b>00</b>	<b>00</b>	<b>Restylane; scar reduction gel</b>	3304	99	90	10
<b>9826</b>	<b>00</b>	<b>00</b>	<b>Tyre cord fabric, of 1680D/2 and 1890 D/2 nylon</b>	5902	10	91	3
<b>98.27</b>			<b>Casing and tubing pipe, of cast steel with threads, having a diameter exceeding 2 - 3/8 inches but not exceeding 20 inches, of a kind used in drilling for oil or gas.</b>				
9827	10	00	- Of stainless steel	7304	24	00	5
9827	90	00	- Other	7304	29	00	5
<b>9828</b>	<b>00</b>	<b>00</b>	<b>Casing pipe, of welded steel with the connector, having a diameter exceeding 20 inches but not exceeding 36 inches, of a kind used in drilling for oil or gas.</b>	7305	20	00	10
<b>98.29</b>			<b>Casing and tubing pipe, of welded steel with threads, having a diameter of exceeding 2 - 3/8 inches but not exceeding 20 inches, of a kind used in drilling for oil or gas.</b>				
9829	10	00	- Of stainless steel	7306	21	00	10
9829	20	00	- Other	7306	29	00	10
<b>9830</b>	<b>00</b>	<b>00</b>	<b>Copper wire, of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 8 mm.</b>	7408	11	10	0
<b>98.32</b>			<b>Hydraulic crane trucks</b>				
9832	10	00	- Of a kind having compression-ignition internal combustion piston engine (diesel or semi-diesel)	8704	21	29	15
				8704	22	29	
				8704	22	51	

				8704	22	59	
				8704	23	29	
9832	90	00	- With spark-ignition internal combustion reciprocating piston engine	8704	31	29	15
				8704	32	29	
				8704	32	46	
				8704	32	49	
				8704	32	69	
9833	00	00	<b>Receptionist desk registration procedures at airports or stations</b>	9403	60	90	10
9834			<b>Materials, supplies, components and auxiliary parts for production and assembly of information technology products</b>				
9834	11	00	Rubber, laser engraved, PU coated keyboard, capable of withstanding a maximum temperature of 150°C	4016	99	99	0
9834	12		- Other products, of iron or steel:				
9834	12	10	- - Screws, of steel, INOX 304, with standard 1 threaded, anti-rust plating , with diameter of under 1.4 mm	7318	15	00	0
9834	12	90	- - Materials, supplies, spare parts and auxiliary parts for production of key information technology products	7326	90	99	0
9834	13	00	Tin solder bars, without lead, conformable to RoHS standards	8003	00	10	0
9834	14	00	Lead-free melt rosin core solder wire, with a diameter of not exceeding 1.2 mm , conformable to RoHS standards	8311	90	00	0
9834	15	00	Vibration motor for phones, with a diameter of not exceeding 30 mm, of a power not exceeding 0.5 W	8501	10	49	0
9834	16	00	Motor, of a power not exceeding 5W	8501	10	29	0
9834	17	00	Transformer coils, used for electronic and telecommunication equipment, with nominal power of under 0.1 kVA	8504	31	99	0
9834	18	00	Lithium batteries with a thickness of not exceeding 7 mm, a length of not exceeding 100 mm and a width of not exceeding 100 mm	8506	50	00	0
9834	19	00	Crystal screen with dimension of < 5 inches	8517	70	32	0

9834	20	00	Mini USB connector, used for battery charging and data transfer from phones to PC	8536	90	93	0
9834	21	00	Fuse for electronic devices, with a nominal current not exceeding 1.5A	8536	10	12	0
				8536	10	92	
9834	22	00	Semiconductor/electromagnetic relays with a voltage not exceeding 28V	8536	41	90	0
9834	23	00	Audio and video sockets and vacuum tube sockets used for TV, with a current of not exceeding 1.5 A	8536	69	22	0
9834	24	00	USB sockets and connectors, network sockets for connection of signal cables	8536	90	99	0
9834	25	00	Plastic-wrapped power cables fitted with connectors,, with core diameter not exceeding 5 mm	8544	42	91	0
9834	26	00	Flat multicore data transfer cables	8544	42	99	0
9834	27	00	Cables used for information devices	8544	49	29	0
9834	28	00	Power transformers, signal transformers, high voltage transformers for the production of key IT products	8504	34	29	0
9834	29	00	Lithium batteries and battery packs for production of key IT products	8506	50	00	0
9834	30	00	Materials, supplies, spare parts and auxiliary parts for production of key information technology products	8536	69	99	0
9834	31	00	Camera controller	8537	10	19	0
9834	32	00	Power cable attached to the circuit board of 220v, plastic wrapped	8544	42	92	0
9834	33	00	Other parts, excluding parts of controller, adapter, connector, printed circuit board, antenna	8517	70	92	0
9834	34	00	Microphone	8518	10	90	0
9834	35	00	Headsets, with or without a microphone, and sets of 1 microphone and 1 or multiple loudspeakers	8518	30	20	0
9834	36	00	Sets of microphone and loudspeakers, excluding those of mobile phone or other wireless phones	8518	30	59	0
9834	37	00	Flash lights	9006	69	00	0
9834	38	00	Other grains, boards, films, plates and bands, of plastic, used for manufacturing IT products	3921	90	90	0
9834	39	00	Articles of headings 39.01 to 39.14, made of plastic or other materials, used for	3926	90	59	0

			manufacturing IT products				
9834	40	00	Stranded wire, ropes and cables used for manufacturing IT products	7312	10	99	0
9834	41	00	Connectors containing 1 jack to be plugged in the printed circuits boards and the other jack to be connected to signal transferring cables, for current of under 16A	8536	69	92	0
9835	00	00	<b>Sodium hydroxide in form of aqueous solutions, containing NaOH &gt; 42%</b>	2815	12	00	3
98.36			<b>Chassis fitted with engines, having cabin (chassis cars, having cabin), with a g.v.w exceeding 20 t but not exceeding 45 t.</b>				
			- Of motor vehicles for the transport of goods:				
			- - Of dumpers designed for off-highway use:				
9836	10	10	- - - G.v.w exceeding 20 t but not exceeding 24 t	8704	10	26	40
9836	10	90	- - - G.v.w exceeding 24 t but not exceeding 45 t	8704	10	27	10
			- - Of other motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel):				
9836	20		- - - G.v.w exceeding 20 t but not exceeding 24 t				
9836	20	10	- - - - Refrigerated trucks	8704	23	21	18
9836	20	20	- - - - Garbage collection vehicles having a garbage compressing device	8704	23	22	18
9836	20	30	- - - - Tanker vehicles; bulk-cement trucks	8704	23	23	18
9836	20	40	- - - - Armoured cargo vehicles for transporting valuables	8704	23	24	10
9836	20	50	- - - - Hooklift trucks	8704	23	25	18
9836	20	90	- - - - Other	8704	23	29	24
9836	30		- - - G.v.w exceeding 24 t but not exceeding 45 t				
9836	30	10	- - - - Refrigerated trucks	8704	23	61	18
9836	30	20	- - - - Garbage collection vehicles having a garbage compressing device	8704	23	62	18
9836	30	30	- - - - Tanker vehicles; bulk-cement trucks	8704	23	63	18



9836	30	40	---- Armoured cargo vehicles for transporting valuables	8704	23	64	10
9836	30	50	---- Hooklift trucks	8704	23	65	18
9836	30	60	---- Dumpers	8704	23	66	24
9836	30	90	---- Other	8704	23	69	24
			-- Of other, with spark-ignition internal combustion piston engine:				
9836	40		--- G.v.w exceeding 20 t but not exceeding 24 t				
9836	40	10	---- Refrigerated trucks	8704	32	61	18
9836	40	20	---- Garbage collection vehicles having a garbage compressing device	8704	32	62	18
9836	40	30	---- Tanker vehicles; bulk-cement trucks	8704	32	63	18
9836	40	40	---- Armoured cargo vehicles for transporting valuables	8704	32	64	10
9836	40	50	---- Hooklift trucks	8704	32	65	18
9836	40	90	---- Other	8704	32	69	30
9836	50		--- G.v.w exceeding 24 t but not exceeding 45 t				
9836	50	10	---- Refrigerated trucks	8704	32	81	18
9836	50	20	---- Garbage collection vehicles having a garbage compressing device	8704	32	82	18
9836	50	30	---- Tanker vehicles; bulk-cement trucks	8704	32	83	18
9836	50	40	---- Armoured cargo vehicles for transporting valuables	8704	32	84	10
9836	50	50	---- Hooklift trucks	8704	32	85	18
9836	50	60	---- Dumpers	8704	32	86	24
9836	50	90	---- Other	8704	32	89	24
			-- Of other:				
9836	90	00	--- G.v.w exceeding 20 t but not exceeding 45 t	8704	90	94	24
<b>9837</b>	<b>00</b>	<b>00</b>	<b>PolyPropylene plastic beads, in primary forms</b>	3902	10	90	0
<b>9838</b>	<b>00</b>	<b>00</b>	Biofuels (E5, E10)	2710	12	14	20
			Bio-diesel fuels (B5, B10)	2710	20	00	7
98.39			Bars and rods, hot-rolled, in irregularly wound coils, of non-alloy steel				

9839	10	00	- Bars and coils, of circular cross-section measuring less than 14 mm in diameter:	7213	91	90	0
9839	20	00	- Other bars and coils	7213	99	90	0
<b>98.40</b>			<b>Materials, supplies, spare parts imported for the manufacture of technical rubber products</b>				
9840	11	00	Metal segment, with a dimension of (14 x 24) mm	7318	29	00	0
9840	12	00	Steel rings	7318	22	00	0
9840	13	00	Copper washers, used to be fitted with rubber products, of a dimension of (10.13 x 0.8) mm	7415	21	00	10
9840	14	00	Nickel plated aluminum inner core, with a dimension of (85 x 38) mm, used in the manufacture of insulators	7616	99	99	0
9840	15	00	Adhesive chemlok 205 glue	3506	99	00	5
9840	16	00	#304 steel washers, of a kind to be fitted with rubber products.	7318	22	00	0
9840	17	00	#304-S steel spring washers, of a kind to be fitted with rubber products	7318	21	00	0
9840	18	00	Aluminium rings type 3077 (Mini), with a dimension of (99.71 x 84.73 x 14.30) mm, of a kind used for the manufacture of rubber products	7616	99	99	0
9840	19	00	Stearic acid	3823	11	00	0
9840	20	00	Kaolin (stone powder), of a kind used for the manufacture of rubber products	6804	10	00	0
9840	21	00	0-35b rubber gaskets, of a kind to be fitted with roofing nails	4016	93	90	0
9840	22	00	Vulcanised rubber sheets	4008	19	00	0
9840	23	00	Carbon blacks type N330,770,660, in form of grain, of a kind used for manufacturing rubber products	2803	00	40	0
9840	24	00	Rubber covered aluminum netting, with a dimension of (410 x 490) mm	7616	99	99	0
9840	25	00	Paraffinic oil, of a kind used for manufacturing rubber products	2710	19	90	0
9840	26	00	Sunthene 480 compound plasticisers , in liquid form, of a kind used for the manufacture of rubber products	3812	20	00	0
9840	27	00	Zinc oxide white seal 99.8% (ZNO), of a kind used for the manufacture of rubber products	2817	00	10	0

9840	28	00	Steel rings (129.8 x 2.8) mm, of a kind to be fitted with rubber products	7318	22	00	0
<b>9841</b>			<b>Greenhouses prefabricated buildings, of a kind used for agricultural production</b>				
9841	10	00	- Of wood	9406	00	92	5
9841	20	00	- Of iron or steel	9406	00	94	5
9841	30	00	- Of plastics or of aluminium	9406	00	95	5
9841	40	00	- Of concrete or of artificial stone	9406	00	96	5
9841	50	00	- Other	9406	00	99	5
<b>9842</b>	<b>00</b>	<b>00</b>	<b>N-Hexan solvent used for the manufacture of soybean meal and vegetable oil, extracted rice bran and rice bran oil.</b>	<b>2710</b>	<b>12</b>	<b>60</b>	<b>2</b>
<b>9843</b>	<b>00</b>	<b>00</b>	<b>Artemia cysts used as aquaculture feed</b>	0511	91	00	0
<b>98.44</b>			<b>Knock-down kits, whether in a whole or not, of tractors and trailer/semi-trailer trucks for manufacture/assembly of tractor and trailer/semi-trailer trucks</b>				
9844	10		- Of tractors (excluding tractors of heading 87.09):				
			- - Other:				
9844	10	90	- - - Other	8701	90	90	0
9844	20		- Of trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:				
9844	20	10	- - Trailers and semi-trailers of the caravan type, for housing or camping	8716	10	00	0
9844	20	20	- - Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	8716	20	00	0
			- - Other trailers and semi-trailers for the transport of goods:				
9844	20	31	- - - Tanker trailers and tanker semi-trailers	8716	31	00	0
			- - - Other:				
9844	20	32	- - - - Agricultural trailers and semi-trailers	8716	39	40	0
			- - - - Other:				
9844	20	33	- - - - - Having a carrying capacity (payload) exceeding 200 t	8716	39	91	0

9844	20	39	- - - - - Other	8716	39	99	0
9844	20	90	- - Other trailers and semi-trailers	8716	40	00	0
<b>98.45</b>			<b>Parts and components of automobiles for implementing the Decision No. 229/QĐ-TTg dated February 4, 2016 on the mechanism and policy for implementing the Strategy and Planning for development of Vietnam automobile industry</b>				
<b>9845</b>	<b>11</b>	<b>00</b>	<b>- Tempered safety glass (toughened glass, with impact resistance of 5 to 8 times as high as normal glass, thermal shock resistance of 3 times as high as normal glass).</b>	7007	11	10	25
9845	12	00	-Safety glass, laminated safety glass (with a thickness of 6 to 12 mm per laminated glass to increase the endurance, with a capability of limiting UV)	7007	21	10	25
9845	13	00	-Cylinder liners used for oil pipelines of gear boxes of automobiles	8409	99	44	15
9845	14	00	-Leaf spring bushes used for vehicles of 1.25 t or more	8483	30	30	15
9845	15	00	-Spare bushes used for gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters.	8483	40	90	15
9845	16	00	- Brake fluid lines	8708	30	29	15
9845	17	00	- HS14, HS19, GT10, GT2, HDC gear boxes	8708	40	13	15
9845	18	00		8708	40	14	20
9845	19	00		8708	40	19	15
9845	20	00		8708	40	25	20
9845	21	00		8708	40	27	20
9845	22	00		8708	40	29	20
9845	23	00	- Liners used for oil pipelines of gear boxes of automobiles.	8708	40	92	15
9845	24	00	- Hoops	8708	70	32	25
9845	29	00	- Exhaust piping	8708	92	20	25

### PART III

**PREFERENTIAL IMPORT DUTY RATES APPLICABLE TO A NUMBER OF ARTICLES FOR IMPLEMENTING THE WTO COMMITMENT FOR 2017, 2018 AND FROM 2019 ONWARDS**

1. Preferential import duty rates applicable to a number of articles of heading 03.03, completely built cars of headings 87.03 and 87.04 are specified as follows:

Code	Description	Duty rate (%)		
		From January 01, 2017 to December 31, 2017	From January 01, 2018 to December 31, 2018	From January 01, 2019 onwards
<b>03.03</b>	<b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.</b>			
	- Salmonidae, excluding livers and roes:			
0303.19.00	- - Other	15	15	15
<b>87.03</b>	<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b>			
	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:			
8703.23	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:			
8703.23.40	- - - Motor-homes	58	55	52
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), others:			
8703.23.64	- - - - Of a cylinder capacity exceeding 2,500 cc	58	55	52
	- - - Other:			
8703.23.94	- - - - Of a cylinder capacity exceeding 2,500 cc	58	55	52
8703.24	- - Of a cylinder capacity exceeding 3,000 cc			
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), others:			
8703.24.51	- - - - Four-wheel drive	47	47	47
8703.24.59	- - - - Other	58	55	52
8703.24.70	- - - Motor-homes	58	55	52
	- - - Other:			

8703.24.91	- - - - Four-wheel drive	47	47	47
8703.24.99	- - - - Other	58	55	52
<b>87.04</b>	<b>Motor vehicles for the transport of goods.</b>			
8704.10	- Dumpers designed for off-highway use:			
	- - Other:			
8704.10.23	- - - g.v.w. not exceeding 5 t	50	50	50
8704.10.24	- - - g.v.w. exceeding 5 t but not exceeding 10 t	50	50	50
8704.10.25	- - - g.v.w. exceeding 10 t but not exceeding 20 t	50	50	50
8704.10.26	- - - G.v.w exceeding 20 t but not exceeding 24 t	50	50	50

2. From January 01, 2017 onwards, preferential import duty rates of the separate Separate knock-down kits, whether in a whole or not, of automobile, for manufacturing automobiles of code 9821.21.23 (with corresponding code 8703.23.40); 9821.21.24 (with corresponding code 8703.23.64); 9821.21.26 (with corresponding code 8703.23.94); 9821.21.27 (with corresponding code 8703.24.51); 9821.21.29 (with corresponding code 8703.24.59, 8703.24.70, 8703.24.99); 9821.21.28 (with corresponding code 8703.24.91); 9821.30.11 (with corresponding code 8704.10.23) specified in Part II of Annex II enclosed with this Decree shall be applied the duty rates applicable to completely built cars of the same type according to the roadmaps specified in clause 1 of this Part.

### ANNEX III

#### NOMENCLATURE OF GOODS AND FLAT TAXES AND COMPOUND TARIFF ON USED PASSENGER TRANSPORT VEHICLES WITH 15 SEATS OR FEWER, INCLUDING THE DRIVER'S

(Enclosed with Decree No. 122/2016/NĐ-CP dated September 01, 2016 by the Government)

##### 1. Flat taxes:

a) For passenger transport vehicles with a capacity of 09 seats or fewer (including the driver's) with the cylinder capacity under 1,500cc:

Description	Corresponding heading in the Preferential import tariff	Measuring unit	Duty rate (USD)
- Under 1,000 cc	8703	Pcs	5.000
- From 1,000 cc to under 1,500 cc	8703	Pcs	10.000

b) For automobiles with a capacity of from 10 to 15 seats (including the driver's):

Description	Corresponding heading in the Preferential import tariff	Measuring unit	Duty rate (USD)
- 2,000 cc or less	8702	Pcs	9.500

- Exceeding 2,000 cc but not exceeding 3,000 cc	8702	Pcs	13.000
- Exceeding 3,000 cc	8702	Pcs	17.000

2. Compound tariffs on automobiles with a capacity of not exceeding 09 seats (including the driver's) of heading 87.03 in the Preferential import tariff is determined as follows:

a) For automobiles with a cylinder capacity of from 1,500 cc to under 2,500 cc: compound tariff =  $X + 5,000$  USD;

b) For automobiles with a cylinder capacity of not under 2,500: compound tariff =  $X + 15,000$  USD;

c) The "X" mentioned in point a and point b is determined as follows:

X = the taxable price applicable to used automobile multiplied by the duty rate applicable to new automobiles of the same type of Chapter 87 in Part I of Annex II - preferential import tariff  
preferential import tariff enclosed with this Decree by the time of registration of customs declaration sheet./.

## ANNEX IV

### NOMENCLATURE OF GOODS AND SCHEDULE OF OUT-OF-QUOTA IMPORT TARIFF THEREON

(Enclosed with Decree No. 122/2016/NĐ-CP dated September 01, 2016 by the Government)

Code			Description	Out-of-quota duty rate (%)
<b>04.07</b>			<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>	
			- Other fresh eggs:	
0407	21	00	- - Of fowls of the species Gallus domesticus	80
0407	29		- - Other:	
0407	29	10	- - - Of ducks	80
0407	29	90	- - - Other	80
0407	90		- Other:	
0407	90	10	- - Of fowls of the species Gallus domesticus	80
0407	90	20	- - Of ducks	80
0407	90	90	- - Other	80
<b>17.01</b>			<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>	
			- Raw sugar not containing added flavouring or colouring matter:	
1701	12	00	- - Beet sugar	80
1701	13	00	- - Cane sugar specified in Subheading Note 2 to this Chapter	80
1701	14	00	- - Other cane sugar	80

			- Other:	
1701	91	00	- - Containing added flavouring or colouring matter	100
1701	99		- - Other:	
			- - - Refined sugar:	
1701	99	11	- - - - White	85
1701	99	19	- - - - Other	85
1701	99	90	- - - Other	85
<b>24.01</b>			<b>Unmanufactured tobacco; tobacco refuse.</b>	
2401	10		- Tobacco, not stemmed/stripped:	
2401	10	10	- - Virginia type, flue-cured	80
2401	10	20	- - Virginia type, other than flue-cured	90
2401	10	40	- - Burley type	80
2401	10	50	- - Other, flue-cured	80
2401	10	90	- - Other	90
2401	20		- Tobacco, partly or wholly stemmed/stripped:	
2401	20	10	- - Virginia type, flue-cured	80
2401	20	20	- - Virginia type, other than flue-cured	90
2401	20	30	- - Oriental type	90
2401	20	40	- - Burley type	80
2401	20	50	- - Other, flue-cured	80
2401	20	90	- - Other	90
2401	30		- Tobacco refuse:	
2401	30	10	- - Tobacco stems	80
2401	30	90	- - Other	90
<b>25.01</b>			<b>Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.</b>	
2501	00	10	- Table salt	60
2501	00	20	- Rock salt	60
2501	00	50	- Sea water	50
2501	00	90	- Other	50