HARMONIZED SYSTEM:

ECOWAS COMMON

EXTERNAL TARIFF
AND
OTHER SCHEDULES

GHANA

2017

ACT 905

THE NINE HUNDRED AND FIFTH

ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA

ENTITLED

CUSTOMS (AMENDMENT) ACT, 2015

AN ACT to amend the Customs ACT 2015 to insert the Harmonized System as a Schedule to the ACT and to provide for related matters.

DATE OF ASSENT: *30th December, 2015*

PASSED by Parliament and assented to by the President:

ACT 891 amended

1. The Customs Act, 2015 (Act 891) referred to in this act as the principal enactment is amended by the substitution for the Schedule of the following:

SCHEDULES

ACT 905 CUSTOMS (AMENDMENT) ACT, 2015.

EDITORIAL NOTES

The features of the revised edition of the Ghana Harmonized System and Customs Tariff Schedules 2017 comprise:

(a) The columns in the tables making up the Schedules which have been numbered and placed in bracket for ease of reference while footnotes have been used where appropriate to guide the user.

(b) A layout and setting of the second schedule through to the seventh schedule which have been done and tables of miscellaneous Administrative charges have been provided.

FOREWORD

A. GENERAL INFORMATION

1. This is a separate volume of schedules to the principal enactment – The Customs Act, 2015 (Act 891). The legal authority for the issuance of this volume to conform with the Harmonized System is derived from Section 1 and 2 of the Customs Act, 2015 (Act 891).

2. This form of Tariff is based on the internationally accepted system of classification known as the Harmonized Commodity Description and Coding System – the Harmonized System or HS for short. This Nomenclature provides a systematic classification for all the goods of international trade and commerce, designed to ensure, with the aid of the General Interpretative Rules (GIR) and Notes to the sections and chapters, that each article falls in one place and in one place only.

3. This Tariff cannot contain any changes which enter into force after the publication date. Consequently, the information contained in this publication may be subject to change during this year.

4. This Tariff is structured to show the various rules and rates applying to the specific commodities when imported, exported, manufactured or produced in Ghana.

5. This issue incorporates all the headings, subheadings, GIR and Notes and follows the numerical sequence of the Sixth Edition (2017) of the World Customs Organization (WCO) Harmonized Commodity Description and Coding System. It covers the following:

- Incorporation of the ECOWAS Common External Tariff (CET)
- New commodity descriptions and codes
- Changes in some headings and subheadings
- Expansion of the scope of some headings
- Applicable taxes and rates
- Exemptions and
- Concessionary duty rating for manufacturers

6. This current edition is set out as follows:

(i) Restatement of the General Rules for the Interpretation of the Harmonized system.

(ii) The First Schedule made up of Chapters 1 to 97.

(iii) The use of Reserved Chapter 98 of the Harmonized System (HS) for National Tariff Administration. It has been utilized for National Tariff Administration purposes as Goods admissible at concessionary duty rates when imported by manufacturers approved by the Commissioner - General.

(iv) The Second Schedule containing the ECOWAS Preferential Rates, which in turn is set out in two parts as follows:

PART A - Unprocessed Products of ECOWAS origin which are exempted from Import Duties and Taxes

PART B - Traditional Handicraft Products approved for full exemptions from Import Duties

(v) The Third Schedule, which covers exemptions, is presented in three parts as follows:

PART A - Import Exemptions for Government, privileged persons, organizations and institutions.

PART B - General Exemptions.

PART C - Exemptions under the Value Added Tax Act, 2013 (Act 870) as amended. This is further divided into two sub-parts:

I. Exemptions for Government, privileged persons, organizations and institutions

II. Import Exemptions

(vi) The Fourth Schedule covers Export Duties and comes in two parts as follows:

PART A - Export Duties on Domestic Goods (i.e. goods grown, produced or manufactured in Ghana).

PART B - Export Duty Exemptions for privileged persons, organizations or institutions.

(vii) The Fifth Schedule covers Excise Duties, which is also in two parts:

PART A - Goods liable to Excise Duties

PART B - Exemptions from Excise Duties for privileged persons, organizations or Institutions

(viii) The Sixth Schedule covers Import Prohibitions, which is also in two parts:

PART A - Absolute Prohibitions

PART B - Conditional Prohibitions

(ix) The Seventh Schedule covers Export Prohibitions

PART A - Absolute Prohibitions

PART B - Conditional Prohibitions

(x) Penalties on Importation of Overage Vehicle

B. SPECIAL CHARGING PROVISIONS

1. Liability of goods at the time of importation -

(a) Import duties – All goods are chargeable with duty at the rates set out in the First Schedule unless exempted under any provision set out in the subsequent schedules.

(b) Value Added Tax (VAT) – All chargeable goods are subject to the rates set out in the schedule unless specifically exempted.

(c) Goods exempted from duty conditionally – Claims to exemption from duty in respect of imported goods on the grounds that they are intended for an entitled importer or some specific purpose statutorily provided for in the tariff, must be proved to the satisfaction of the proper officer of Ghana Revenue Authority (Customs

Division) and supported by an appropriate certificate as to “use”. Such certificates must be submitted at the time of making entry of the goods, and signed by the importer (not a clearing agent)

(d) Goods temporarily imported – goods imported for a temporary use or purpose, with certain exceptions, and goods in transit through Ghana, or for transshipment may be imported without payment of duty subject to compliance with certain conditions. Information as to the conditions and procedures may be obtained at the main Custom Houses.

(e) Re-importation of goods previously exported – Claims that goods chargeable with import duty were previously exported or re-exported from Ghana must be supported by a Re-importation Certificate (Form C and E No. 37) issued by the proper officer of Ghana Revenue Authority (Customs Division) at the time of shipment from Ghana, or such other documentary evidence as the Commissioner – General may in any particular instance accept.

(f) Passengers’ baggage – Merchandise may not be imported in passengers’ baggage. The procedure to be followed by all passengers on arrival in Ghana who wish to avail themselves of the statutory concessions in respect of unaccompanied baggage sent in advance or left behind is set out in Notice published in the Commercial and Industrial Bulletin No. 43 or 20th July, 1973.

(g) Rectified spirit, mineralized or industrial methylated spirit – The requirements to be fulfilled by importers of rectified spirit, mineralized or industrial methylated spirit are prescribed in G. N. No. 1886 first published in Gazette No. 76 dated 2nd November, 1975.

2. Liability of goods at the time of exportation - All goods delivered for exportation are chargeable with duty, or are exempt from duty, according to the provisions of the Third and Fourth Schedules

3. Liability of excise duty - All goods are liable when delivered or appropriated to a chargeable purpose ex-factory of a manufacturer, according to the provisions of the Fifth Schedule unless specifically exempted under the same Schedule.

4. Meaning of “per cent”- Except where the context otherwise provides “per cent” or the symbol ”%” means percentage of value.

5. Value - The value to be declared on Customs entries/declarations (whether for goods free of or exempted from duty, goods subject to a specific duty or goods subject to duty ad valorem) is the value as defined in the Customs Act, 2015 (Act 891) as the case may be.

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5 Products of animal origin, not elsewhere specified or included.

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98 *(Reserved for special uses by Contracting Parties)*
99 *(Reserved for special uses by Contracting Parties)*

ABBREVIATIONS AND SYMBOLS

AC	alternating current
ASTM	American Society for Testing Materials
Bq	becquerel
°C	degree(s) Celsius
Cc	cubic centimetre(s)
Cg	Centigram(s)
cm	centimetre(s)
cm^2	square centimetre(s)
cm^3	cubic centimetre(s)
cN	centinewton(s)
cP	centipoises
DC	direct current
eV	Electron volt(s)
Gen	General
GHz	Gigahertz
giF/S	gram of fissile isotopes
g	gram(s)
g.v.w.	gross vehicle weight
Hz	hertz
IR	infra-red
ISO	International Organization for Standardization
INN	International Non-Proprietary Name
IUPAC	International Union of Pure and Applied Chemistry
Kcal	Kilocalorie(s)
kg	kilogram(s)
kgf	kilogram force
kN	Kilonewton(s)
kPa	kilopascal(s)
kV	kilovolts(s)
kVA	kilovolts(s) - ampere(s)
kvar	kilovolts(s) – ampere(s) – reactive
kW	kilowatt(s)
l	litre(s)
MHz	Megahertz
m	metre(s)
m-	meta-
m^2	Square metre(s)
µCi	Microcurie
Mm	Millimetre
mN	Millinewton(s)
Mpa	megapascal(s)
N	xewton(s)
No.	Number
o-	ortho-
p-	para-
T	tonne(s)
UV	ultra-violet
V	volt(s)
vol.	volume
W	watt(s)
wt	Weight
%	percent
x°	x degree(s)
	Example
1500g/m^2	means one thousand five hundred grams per square metre
15°C	means fifteen degrees Celsius

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

   (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

   (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

   (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

   (c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:

   (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;

   (b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

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FIRST SCHEDULE

Section I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

1.- Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.

2.- Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

Chapter 1

Live animals

Note.

1.- This Chapter covers all live animals except :

(a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;

(b) Cultures of micro-organisms and other products of heading 30.02; and

(c) Animals of heading 95.08.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
01.01		**Live horses, asses, mules and hinnies.**				
		- Horses :				
	0101.21.00.00	-- Pure-bred breeding animals	u	5	15	
	0101.29.00.00	-- Other	u	10	15	
		- Asses:				
	0101.30.10.00	-- Pure-bred breeding animals	u	5	15	
	0101.30.90.00	-- Other	u	10	15	
	0101.90.00.00	- Other	u	10	15	
01.02		**Live bovine animals.**				
		- Cattle :				
	0102.21.00.00	-- Pure-bred breeding animals	u	5	15	
	0102.29.00.00	-- Other	u	10	15	
		- Buffalo :				
	0102.31.00.00	-- Pure-bred breeding animals	u	5	15	
	0102.39.00.00	-- Other	u	10	15	
	0102.90.00.00	- Other	u	10	15	
01.03		**Live swine.**				
	0103.10.00.00	- Pure-bred breeding animals	u	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other :				
	0103.91.00.00	-- Weighing less than 50 kg	u	10	15	
	0103.92.00.00	-- Weighing 50 kg or more	u	10	15	
01.04		**Live sheep and goats.**				
		- Sheep:				
	0104.10.10.00	-- Pure-bred breeding animals	u	5	15	
	0104.10.90.00	-- Other	u	10	15	
		- Goats:				
	0104.20.10.00	-- Pure-bred breeding animals	u	5	15	
	0104.20.90.00	-- Other	u	10	15	
01.05		**Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls.**				
		- Weighing not more than 185 g :				
		-- Fowls of the species *Gallus domesticus:*				
	0105.11.10.00	--- Breeders	u	5	15	
	0105.11.90.00	--- Other	u	10	15	
	0105.12.00.00	-- Turkeys	u	5	15	
	0105.13.00.00	-- Ducks	u	5	15	
	0105.14.00.00	-- Geese	u	5	15	
	0105.15.00.00	-- Guinea fowls	u	5	15	
		- Other :				
	0105.94.00.00	-- Fowls of the species *Gallus domesticus*	u	10	15	
	0105.99.00.00	-- Other	u	10	15	
01.06		**Other live animals.**				
		- Mammals :				
	0106.11.00.00	-- Primates	u	10	15	
	0106.12.00.00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	u	10	15	
	0106.13.00.00	-- Camels and other camelids (*Camelidae*)	u	10	15	
	0106.14.00.00	-- Rabbits and hares	u	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	0106.19.00.00	-- Other	u	10	15	
	0106.20.00.00	- Reptiles (including snakes and turtles)	u	10	15	
		- Birds :				
	0106.31.00.00	-- Birds of prey	u	10	15	
	0106.32.00.00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	10	15	
	0106.33.00.00	-- Ostriches; emus (*Dromaius novaehollandiae*)	u	10	15	
	0106.39.00.00	-- Other	u	10	15	
		- Insects :				
	0106.41.00.00	-- Bees	u	5	15	
	0106.49.00.00	-- Other	u	10	15	
	0106.90.00.00	- Other	u	10	15	

Chapter 2

Meat and edible meat offal

Note.

1.- This Chapter does not cover :

(a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;

(b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or

(c) Animal fat, other than products of heading 02.09 (Chapter 15).

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Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
02.01		**Meat of bovine animals, fresh or chilled.**				
	0201.10.00.00	- Carcasses and half-carcasses	Kg	35	15	
	0201.20.00.00	- Other cuts with bone in	Kg	35	15	
	0201.30.00.00	- Boneless	Kg	35	15	
02.02		**Meat of bovine animals, frozen.**				
	0202.10.00.00	- Carcasses and half-carcasses	Kg	35	15	
	0202.20.00.00	- Other cuts with bone in	Kg	35	15	
	0202.30.00.00	- Boneless	Kg	35	15	
02.03		**Meat of swine, fresh, chilled or frozen.**				
		- Fresh or chilled :				
	0203.11.00.00	-- Carcasses and half-carcasses	Kg	35	15	
	0203.12.00.00	-- Hams, shoulders and cuts thereof, with bone in	kg	35	15	
	0203.19.00.00	-- Other	kg	35	15	
		- Frozen :				
	0203.21.00.00	-- Carcasses and half-carcasses	kg	35	15	
	0203.22.00.00	-- Hams, shoulders and cuts thereof, with bone in	kg	35	15	
	0203.29.00.00	-- Other	kg	35	15	
02.04		**Meat of sheep or goats, fresh, chilled or frozen.**				
	0204.10.00.00	- Carcasses and half-carcasses of lamb, fresh or chilled	kg	35	15	
		- Other meat of sheep, fresh or chilled :				
	0204.21.00.00	-- Carcasses and half-carcasses	kg	35	15	
	0204.22.00.00	-- Other cuts with bone in	kg	35	15	
	0204.23.00.00	-- Boneless	kg	35	15	
	0204.30.00.00	- Carcasses and half-carcasses of lamb, frozen	Kg	35	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other meat of sheep, frozen :				
	0204.41.00.00	-- Carcasses and half-carcasses	kg	35	15	
	0204.42.00.00	-- Other cuts with bone in	kg	35	15	
	0204.43.00.00	-- Boneless	kg	35	15	
	0204.50.00.00	- Meat of goats	kg	35	15	
02.05	0205.00.00.00	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.**	kg	20	15	
02.06		**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.**				
	0206.10.00.00	- Of bovine animals, fresh or chilled	kg	35	15	
		- Of bovine animals, frozen :				
	0206.21.00.00	-- Tongues	kg	35	15	
	0206.22.00.00	-- Livers	kg	35	15	
	0206.29.00.00	-- Other	kg	35	15	
	0206.30.00.00	- Of swine, fresh or chilled	kg	35	15	
		- Of swine, frozen :				
	0206.41.00.00	-- Livers	kg	35	15	
	0206.49.00.00	-- Other	kg	35	15	
	0206.80.00.00	- Other, fresh or chilled	kg	35	15	
	0206.90.00.00	- Other, frozen	kg	35	15	
02.07		**Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.**				
		- Of fowls of the species *Gallus domesticus* :				
	0207.11.00.00	-- Not cut in pieces, fresh or chilled	kg	35	15	
	0207.12.00.00	-- Not cut in pieces, frozen	kg	35	15	
	0207.13.00.00	-- Cuts and offal, fresh or chilled	kg	35	15	
	0207.14.00.00	-- Cuts and offal, frozen	kg	35	15	
		- Of turkeys :				
	0207.24.00.00	-- Not cut in pieces, fresh or chilled	kg	35	15	
	0207.25.00.00	-- Not cut in pieces, frozen	kg	35	15	
	0207.26.00.00	-- Cuts and offal, fresh or chilled	kg	35	15	
	0207.27.00.00	-- Cuts and offal, frozen	kg	35	15	
		- Of ducks :				
	0207.41.00.00	-- Not cut in pieces, fresh or chilled	kg	35	15	
	0207.42.00.00	-- Not cut in pieces, frozen	kg	35	15	
	0207.43.00.00	-- Fatty livers, fresh or chilled	kg	35	15	
	0207.44.00.00	-- Other, fresh or chilled	kg	35	15	
	0207.45.00.00	-- Other, frozen	Kg	35	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Of geese :				
	0207.51.00.00	-- Not cut in pieces, fresh or chilled	kg	35	15	
	0207.52.00.00	-- Not cut in pieces, frozen	kg	35	15	
	0207.53.00.00	-- Fatty livers, fresh or chilled	kg	35	15	
	0207.54.00.00	-- Other, fresh or chilled	kg	35	15	
	0207.55.00.00	-- Other, frozen	kg	35	15	
	0207.60.00.00	- Of guinea fowls	kg	35	15	
02.08		**Other meat and edible meat offal, fresh, chilled or frozen.**				
	0208.10.00.00	- Of rabbits or hares	kg	20	15	
	0208.30.00.00	- Of primates	kg	20	15	
	0208.40.00.00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	kg	20	15	
	0208.50.00.00	- Of reptiles (including snakes and turtles)	kg	20	15	
	0208.60.00.00	- Of camels and other camelids (*Camelidae*)	kg	20	15	
	0208.90.00.00	- Other	kg	20	15	
02.09		**Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.**				
	0209.10.00.00	- Of pigs	kg	20	15	
	0209.90.00.00	- Other	kg	20	15	
02.10		**Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.**				
		- Meat of swine :				
	0210.11.00.00	-- Hams, shoulders and cuts thereof, with bone in	kg	20	15	
	0210.12.00.00	-- Bellies (streaky) and cuts thereof	kg	20	15	
	0210.19.00.00	-- Other	kg	20	15	
	0210.20.00.00	- Meat of bovine animals	kg	35	15	
		- Other, including edible flours and meals of meat or meat offal :				
	0210.91.00.00	-- Of primates	kg	20	15	
	0210.92.00.00	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	kg	20	15	
	0210.93.00.00	-- Of reptiles (including snakes and turtles)	kg	20	15	
	0210.99.00.00	-- Other	kg	20	15	

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

1.- This Chapter does not cover :

(a) Mammals of heading 01.06;

(b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);

(c) Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or

(d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
03.01		**Live fish.**				
		- Ornamental fish :				
	0301.11.00.00	-- Freshwater	kg	10	15	
	0301.19.00.00	-- Other	kg	10	15	
		- Other live fish :				
		-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*):				
	0301.91.10.00	--- Young fish (fish fingerlings)	kg	5	15	
	0301.91.90.00	--- Other	kg	10	15	
		-- Eels (*Anguilla spp.*):				
	0301.92.10.00	--- Young fish (fish fingerlings)	kg	5	15	
	0301.92.90.00	--- Other	kg	10	15	
		-- Carp (*Cyprinus spp.,, Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni,Megalobrama spp.*):				
	0301.93.10.00	--- Young fish (fish fingerlings)	kg	5	15	
	0301.93.90.00	--- Other	kg	10	15	
		-- Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*):				
	0301.94.10.00	--- Young fish (fish fingerlings)	kg	5	15	
	0301.94.90.00	--- Other	kg	10	15	
		-- Southern bluefin tunas (*Thunnus maccoyii*):				
	0301.95.10.00	--- Young fish (fish fingerlings)	kg	5	15	
	0301.95.90.00	--- Other	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		-- Other:				
	0301.99.10.00	--- Young fish (fish fingerlings)	kg	5	15	
	0301.99.90.00	--- Other	kg	10	15	
03.02		**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.**				
		- Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99 :				
	0302.11.00.00	-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg	10	15	
	0302.13.00.00	-- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*)	kg	10	15	
	0302.14.00.00	-- Atlantic salmon (*Salmo Salar*) and Danube Salmon (*Hucho hucho*)	kg	10	15	
	0302.19.00.00	-- Other	kg	10	15	
	0302.21.00.00	-- Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	kg	10	15	
	0302.22.00.00	-- Plaice (*Pleuronectes platessa*)	kg	10	15	
	0302.23.00.00	-- Sole (*Solea spp.*)	kg	10	15	
	0302.24.00.00	-- Turbots (*Psetta maxima*)	kg	10	15	
	0302.29.00.00	-- Other	kg	10	15	
		- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheading 0302.91 to 0302.99 :				
	0302.31.00.00	-- Albacore or longfinned tunas (*Thunnus alalunga*)	kg	10	15	
	0302.32.00.00	-- Yellowfin tunas (*Thunnus albacares*)	kg	10	15	
	0302.33.00.00	-- Skipjack or stripe-bellied bonito	kg	10	15	
	0302.34.00.00	-- Bigeye tunas (*Thunnus obesus*)	kg	10	15	
	0302.35.00.00	-- Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	kg	10	15	
	0302.36.00.00	-- Southern bluefin tunas (*Thunnus maccoyii*)	kg	10	15	
	0302.39.00.00	-- Other	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp*.) seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), cobia (*Rachycentron canadum*) silver pomfrets (*Pampus spp*,) Pacific saury (*Cololabis saira*), scads (*Decapterus spp*.) capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheading 0302.91 to 0302.99 :				
	0302.41.00.00	-- Herrings (*Clupea harengus, Clupea pallasii*)	kg	10	15	
	0302.42.00.00	-- Anchovies (*Engraulis spp*.)	kg	10	15	
	0302.43.00.00	-- Sardines (*Sardina pilchardus, Sardinops spp*.), sardinella (*Sardinella spp*.), brisling or sprats (*Sprattus sprattus*)	kg	10	15	
	0302.44.00.00	-- Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	kg	10	15	
	0302.45.00.00	-- Jack and horse mackerel (*Trachurus spp*.)	kg	10	15	
	0302.46.00.00	-- Cobia (*Rachycentron canadum*)	kg	10	15	
	0302.47.00.00	-- Swordfish (*Xiphias gladius*)	kg	10	15	
	0302.49.00.00	-- Other	kg	10	15	
		- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, excluding edible fish offal of subheading 0302.91 to 0302.99 :				
	0302.51.00.00	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	kg	10	15	
	0302.52.00.00	-- Haddock (*Melanogrammus aeglefinus*)	kg	10	15	
	0302.53.00.00	-- Coalfish (Pollachius virens)	kg	10	15	
	0302.54.00.00	-- Hake (Merluccius spp., Urophycis spp.)	kg	10	15	
	0302.55.00.00	-- Alaska Pollack (*Theragra chalcogramma*)	kg	10	15	
	0302.56.00.00	-- Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	kg	10	15	
	0302.59.00.00	-- Other	kg	10	15	
		- Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus spp,, Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)*), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheading 0302.91 to 0302.99 :				
	0302.71.00.00	-- Tilapias (*Oreochromis spp*.)	kg	10	15	
	0302.72.00.00	-- Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.)	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	0302.73.00.00	-- Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbushoeveni, Megalobrama spp.*)	kg	10	15	
	0302.74.00.00	-- Eels (*Anguilla spp.*)	kg	10	15	
	0302.79.00.00	-- Other	kg	10	15	
		- Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99 :				
	0302.81.00.00	-- Dogfish and other sharks	kg	10	15	
	0302.82.00.00	-- Rays and skates (*Rajidae*)	kg	10	15	
	0302.83.00.00	-- Toothfish (*Dissostichus spp.*)	kg	10	15	
	0302.84.00.00	-- Seabass (*Dicentrarchus spp.*)	kg	10	15	
	0302.85.00.00	-- Seabream (*Sparidae*)	kg	10	15	
	0302.89.00.00	-- Other	kg	10	15	
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:				
	0302.91.00.00	-- Livers, roes and milt	kg	10	15	
	0302.92.00.00	-- Shark fins	kg	10	15	
	0302.99.00.00	-- Other	kg	10	15	
03.03		**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.**				
		- Salmonidae, excluding edible fish offal of subheading 0303.91 to 0303.99 :				
	0303.11.00.00	-- Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	kg	10	15	
	0303.12.00.00	-- Other Pacific salmon (*Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*)	kg	10	15	
	0303.13.00.00	-- Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	kg	10	15	
	0303.14.00.00	-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg	10	15	
	0303.19.00.00	-- Other	kg	10	15	
		- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheading 0303.91 to 0303.99 :				
	0303.23.00.00	-- Tilapias (*Oreochromis spp.*)	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	0303.24.00.00	-- Catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.)	kg	10	15	
	0303.25.00.00	-- Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp, Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*)	kg	10	15	
	0303.26.00.00	-- Eels (*Anguilla spp*.)	kg	10	15	
	0303.29.00.00	-- Other	kg	10	15	
		- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding edible fish offal of subheading 0303.91 to 0303.99 :				
	0303.31.00.00	-- Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	kg	10	15	
	0303.32.00.00	-- Plaice (*Pleuronectes platessa*)	kg	10	15	
	0303.33.00.00	-- Sole (*Solea spp.*)	kg	10	15	
	0303.34.00.00	-- Turbots (*Psetta maxima*)	kg	10	15	
	0303.39.00.00	-- Other	kg	10	15	
		- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheading 0303.91 to 0303.99 :				
	0303.41.00.00	-- Albacore or longfinned tunas (*Thunnus alalunga*)	kg	10	15	
	0303.42.00.00	-- Yellowfin tunas (*Thunnus albacares*)	kg	10	15	
	0303.43.00.00	-- Skipjack or stripe-bellied bonito	kg	10	15	
	0303.44.00.00	-- Bigeye tunas (*Thunnus obesus*)	kg	10	15	
	0303.45.00.00	-- Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	kg	10	15	
	0303.46.00.00	-- Southern bluefin tunas (*Thunnus maccoyii*)	kg	10	15	
	0303.49.00.00	-- Other	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Eagraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheading 0303.91 to 0303.99:				
	0303.51.00.00	-- Herrings (*Clupea harengus, Clupea pallasii*)	kg	10	15	
	0303.53.00.00	-- Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	kg	10	15	
	0303.54.00.00	-- Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	0303.55.00.00	-- Jack and horse mackerel (*Trachurus spp*.)	kg	10	15	
	0303.56.00.00	-- Cobia (*Rachycentron canadum*)	kg	10	15	
	0303.57.00.00	-- Swordfish (*Xiphias gladius*)	kg	10	15	
	0303.59.00.00	-- Other	kg	10	15	
		- Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*, excluding edible fish offal of subheading 0303.91 to 0303.99 :				
	0303.63.00.00	-- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)	kg	10	15	
	0303.64.00.00	-- Haddock (*Melanogrammus aeglefinus*)	kg	10	15	
	0303.65.00.00	-- Coalfish (*Pollachius virens*)	kg	10	15	
	0303.66.00.00	-- Hake (*Merluccius spp*., *Urophycis spp*.)	kg	10	15	
	0303.67.00.00	-- Alaska Pollack (*Theragra chalcogramma*)	kg	10	15	
	0303.68.00.00	-- Blue whitings (*Micromesistius poutassou*, *Micromesistius australis*)	kg	10	15	
	0303.69.00.00	-- Other	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99 :				
	0303.81.00.00	-- Dogfish and other sharks	kg	10	15	
	0303.82.00.00	-- Rays and skates (*Rajidae*)	kg	10	15	
	0303.83.00.00	-- Toothfish (*Dissostichus spp*.)	kg	10	15	
	0303.84.00.00	-- Seabass (*Dicentrarchus spp*.)	kg	10	15	
	0303.89.00.00	-- Other	kg	10	15	
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:				
	0303.91.00.00	-- Livers, roes and milt	kg	20	15	
	0303.92.00.00	-- Shark fins	kg	20	15	
	0303.99.00.00	-- Other	kg	20	15	
03.04		**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**				
		- Fresh or chilled fillets of tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.), carp (*Cyprinus spp*., *Carassius spp*., *Ctenopharyngodon idellus*, *Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp*., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.) :				
	0304.31.00.00	-- Tilapias (*Oreochromis spp*.)	kg	20	15	
	0304.32.00.00	-- Catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.)	kg	20	15	
	0304.33.00.00	-- Nile Perch (*Lates niloticus*)	kg	20	15	
	0304.39.00.00	-- Other	kg	20	15	
		- Fresh or chilled fillets of other fish :				
	0304.41.00.00	-- Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Huchohucho*)	kg	20	15	
	0304.42.00.00	-- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg	20	15	
	0304.43.00.00	-- Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*)	kg	20	15	
	0304.44.00.00	-- Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*	kg	20	15	
	0304.45.00.00	-- Swordfish (*Xiphias gladius*)	kg	20	15	
	0304.46.00.00	-- Toothfish (*Dissostichus spp*.)	kg	20	15	
	0304.47.00.00	-- Dogfish and other sharks	kg	20	15	
	0304.48.00.00	-- Rays and skates (*Rajidae*)	kg	20	15	
	0304.49.00.00	-- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other, fresh or chilled :				
	0304.51.00.00	-- Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.), carp (*Cyprinus spp*., *Carassius spp*., *Ctenopharyngodon idellus*, *Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp*., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.)	kg	20	15	
	0304.52.00.00	-- Salmonidae	kg	20	15	
	0304.53.00.00	-- Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*	kg	20	15	
	0304.54.00.00	-- Swordfish (*Xiphias gladius*)	kg	20	15	
	0304.55.00.00	-- Toothfish (*Dissostichus spp*.)	kg	20	15	
	0304.56.00.00	-- Dogfish and other sharks	kg	20	15	
	0304.57.00.00	-- Rays and skates (*Rajidae*)	kg	20	15	
	0304.59.00.00	-- Other	kg	20	15	
		- Frozen fillets of tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.), carp (*Cyprinus spp*., *Carassius spp*., *Ctenopharyngodon idellus*, *Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp*., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.) :				
	0304.61.00.00	-- Tilapias (*Oreochromis spp*.)	kg	20	15	
	0304.62.00.00	-- Catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.)	kg	20	15	
	0304.63.00.00	-- Nile Perch (*Lates niloticus*)	kg	20	15	
	0304.69.00.00	-- Other	kg	20	15	
		- Frozen fillets of fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae :*				
	0304.71.00.00	-- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)	kg	20	15	
	0304.72.00.00	-- Haddock (*Melanogrammus aeglefinus*)	kg	20	15	
	0304.73.00.00	-- Coalfish (*Pollachius virens*)	kg	20	15	
	0304.74.00.00	-- Hake (*Merluccius spp*., *Urophycis spp*.)	kg	20	15	
	0304.75.00.00	-- Alaska Pollack (*Theragra chalcogramma*)	kg	20	15	
	0304.79.00.00	-- Other	kg	20	15	
		- Frozen fillets of other fish :				
	0304.81.00.00	-- Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Huchohucho*)	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	0304.82.00.00	-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg	20	15	
	0304.83.00.00	-- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	kg	20	15	
	0304.84.00.00	-- Swordfish (*Xiphias gladius*)	kg	20	15	
	0304.85.00.00	-- Toothfish (*Dissostichus spp.*)	kg	20	15	
	0304.86.00.00	-- Herrings (*Clupea harengus, Clupea pallasii*)	kg	20	15	
	0304.87.00.00	-- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*)	kg	20	15	
	0304.88.00.00	-- Dogfish, other sharks, rays and skates (*Rajidae*)	kg	20	15	
	0304.89.00.00	-- Other	kg	20	15	
		- Other, frozen :				
	0304.91.00.00	-- Swordfish (*Xiphias gladius*)	kg	20	15	
	0304.92.00.00	-- Toothfish (*Dissostichus spp.*)	kg	20	15	
	0304.93.00.00	-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	kg	20	15	
	0304.94.00.00	-- Alaska Pollack (*Theragra chalcogramma*)	kg	20	15	
	0304.95.00.00	-- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae,* other than Alaska Pollack (*Theragra chalcogramma*)	kg	20	15	
	0304.96.00.00	-- Dogfish and other sharks	kg	20	15	
	0304.97.00.00	-- Rays and skates (*Rajidae*)	kg	20	15	
	0304.99.00.00	-- Other	kg	20	15	
03.05		**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.**				
	0305.10.00.00	- Flours, meals and pellets of fish, fit for human consumption	kg	10	15	
	0305.20.00.00	- Livers, roes and milt of fish, dried, smoked, salted or in brine	kg	20	15	
		- Fish fillets, dried, salted or in brine, but not smoked :				
	0305.31.00.00	-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	0305.32.00.00	-- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	kg	20	15	
	0305.39.00.00	-- Other	kg	20	15	
		- Smoked fish, including fillets, other than edible fish offal :				
	0305.41.00.00	-- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	kg	20	15	
	0305.42.00.00	-- Herrings (*Clupea harengus, Clupea pallasii*)	kg	20	15	
	0305.43.00.00	-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg	20	15	
	0305.44.00.00	-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	kg	20	15	
	0305.49.00.00	-- Other	kg	20	15	
		- Dried fish, other than edible fish offal, whether or not salted but not smoked :				
	0305.51.00.00	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	kg	20	15	
	0305.52.00.00	-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	kg	20	15	
	0305.53.00.00	-- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, other than cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	kg	20	15	
	0305.54.00.00	-- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Eagraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*)	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	0305.59.00.00	-- Other	kg	20	15	
		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :				
	0305.61.00.00	-- Herrings (*Clupea harengus, Clupea pallasii*)	kg	20	15	
	0305.62.00.00	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	kg	20	15	
	0305.63.00.00	-- Anchovies (*Engraulis spp.*)	kg	20	15	
	0305.64.00.00	-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	kg	20	15	
	0305.69.00.00	-- Other	kg	20	15	
		- Fish fins, heads, tails, maws and other edible fish offal :				
	0305.71.00.00	-- Shark fins	kg	20	15	
		-- Fish heads, tails and maws:				
	0305.72.10.00	--- Cod head	kg	20	15	
	0305.72.90.00	--- Other	kg	20	15	
	0305.79.00.00	-- Other	kg	20	15	
03.06		**Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.**				
		- Frozen :				
	0306.11.00.00	-- Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*)	kg	20	15	
	0306.12.00.00	-- Lobsters (*Homarus spp.*)	kg	20	15	
	0306.14.00.00	-- Crabs	kg	20	15	
	0306.15.00.00	-- Norway lobsters (*Nephrops norvegicus*)	kg	20	15	
	0306.16.00.00	-- Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*)	kg	20	15	
	0306.17.00.00	-- Other shrimps and prawns	kg	20	15	
		-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:				
	0306.19.10.00	--- Flours, meals and pellets	kg	10	15	
	0306.19.90.00	--- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Live, fresh or chilled :				
	0306.31.00.00	-- Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*)	kg	20	15	
	0306.32.00.00	-- Lobsters (*Homarus spp.*)	kg	20	15	
	0306.33.00.00	-- Crabs	kg	20	15	
	0306.34.00.00	-- Norway lobsters (*Nephrops norvegicus*)	kg	20	15	
	0306.35.00.00	-- Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*)	kg	20	15	
	0306.36.00.00	-- Other shrimps and prawns	kg	20	15	
		-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:				
	0306.39.10.00	--- Flours, meals and pellets	kg	10	15	
	0306.39.90.00	--- Other	kg	20	15	
		- Other:				
	0306.91.00.00	-- Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*)	kg	20	15	
	0306.92.00.00	-- Lobsters (*Homarus spp*)	kg	20	15	
	0306.93.00.00	-- Crabs	kg	20	15	
	0306.94.00.00	-- Norway lobsters (*Nephrops norvegicus*)	kg	20	15	
	0306.95.00.00	-- Shrimps and prawns	kg	20	15	
		-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:				
	0306.99.10.00	--- Flours, meals and pellets	kg	10	15	
	0306.99.90.00	--- Other	kg	20	15	
03.07		**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.**				
		- Oysters :				
	0307.11.00.00	-- Live, fresh or chilled	kg	20	15	
	0307.12.00.00	-- Frozen	kg	20	15	
	0307.19.00.00	-- Other	kg	20	15	
		- Scallops, including queen scallops, of the genera *Pecten, Chlamys* or *Placopecten* :				
	0307.21.00.00	-- Live, fresh or chilled	kg	20	15	
	0307.22.00.00	-- Frozen	kg	20	15	
	0307.29.00.00	-- Other	kg	20	15	
		- Mussels (*Mytilus spp., Perna spp.*) :				
	0307.31.00.00	-- Live, fresh or chilled	kg	20	15	
	0307.32.00.00	-- Frozen	kg	20	15	
	0307.39.00.00	-- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Cuttle fish and squid :				
	0307.42.00.00	-- Live, fresh or chilled	kg	20	15	
	0307.43.00.00	-- Frozen	kg	20	15	
	0307.49.00.00	-- Other	kg	20	15	
		- Octopus (*Octopus spp.*) :				
	0307.51.00.00	-- Live, fresh or chilled	kg	20	15	
	0307.52.00.00	-- Frozen	kg	20	15	
	0307.59.00.00	-- Other	kg	20	15	
	0307.60.00.00	- Snails, other than sea snails	kg	20	15	
		- Clams, cockles and ark shells (families *Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae* and *Veneridae*) :				
	0307.71.00.00	-- Live, fresh or chilled	kg	20	15	
	0307.72.00.00	-- Frozen	kg	20	15	
	0307.79.00.00	-- Other	kg	20	15	
		- Abalone (*Haliotis spp.*) and stromboid conchs (*Strombus spp.*):				
	0307.81.00.00	-- Live, fresh or chilled abalone (*Haliotis spp.*)	kg	20	15	
	0307.82.00.00	-- Live, fresh or chilled stromboid conchs (*Strombus spp.*)	kg	20	15	
	0307.83.00.00	-- Frozen abalone (*Haliotis spp.*)	kg	20	15	
	0307.84.00.00	-- Frozen stromboid conchs (*Strombus spp.*)	kg	20	15	
	0307.87.00.00	-- Other abalone (*Haliotis spp.*)	kg	20	15	
	0307.88.00.00	-- Other stromboid conchs (*Stromboid spp*)	kg	20	15	
		- Other, including flours, meals and pellets, fit for human consumption :				
	0307.91.00.00	-- Live, fresh or chilled	kg	20	15	
	0307.92.00.00	-- Frozen	kg	20	15	
	0307.99.00.00	-- Other	kg	20	15	
03.08		**Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.**				
		- Sea cucumbers (*Stichopus japonicus, Holothuroidea*) :				
	0308.11.00.00	-- Live, fresh or chilled	kg	20	15	
	0308.12.00.00	-- Frozen	kg	20	15	
	0308.19.00.00	-- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Sea urchins (*Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus*) :				
	0308.21.00.00	-- Live, fresh or chilled	kg	20	15	
	0308.22.00.00	-- Frozen	kg	20	15	
	0308.29.00.00	-- Other	kg	20	15	
	0308.30.00.00	- Jellyfish (*Rhopilema spp.*)	kg	20	15	
	0308.90.00.00	- Other	kg	20	15	

Chapter 4

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

Notes.

1.- The expression "milk" means full cream milk or partially or completely skimmed milk.

2.- For the purposes of heading 04.05 :

(a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 % or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2 % by weight and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.

(b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80 % by weight.

3.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics :

(a) a milkfat content, by weight of the dry matter, of 5 % or more;

(b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and

(c) they are moulded or capable of being moulded.

4.- This Chapter does not cover :

(a) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);

(b) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substances (for example, oleic fats) (heading 19.01 or 21.06); or

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

Subheading Notes.

1.- For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2.- For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
04.01		**Milk and cream, not concentrated nor containing added sugar or other sweetening matter.**				
	0401.10.00.00	- Of a fat content, by weight, not exceeding 1 %	kg	20	15	
	0401.20.00.00	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	kg	20	15	
	0401.40.00.00	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	kg	20	15	
	0401.50.00.00	- Of a fat content, by weight, exceeding 10 %	kg	20	15	
04.02		**Milk and cream, concentrated or containing added sugar or other sweetening matter.**				
		- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %:				
	0402.10.10.00	-- In packings of 25 kg or more	kg	5	15	
		-- In packings of less than 25 kg:				
	0402.10.21.00	--- Of a kind, the sale of which is reserved exclusively for registered pharmacies	kg	5	15	
	0402.10.29.00	--- Other	kg	10	15	
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 % :				
		-- Not containing added sugar or other sweetening matter:				
	0402.21.10.00	--- In packings of 25 kg or more	kg	5	15	
		--- In packings of less than 25 kg:				
	0402.21.21.00	---- Of a kind, the sale of which is reserved exclusively for registered pharmacies	kg	5	15	
	0402.21.29.00	---- Other	kg	10	15	
		-- Other:				
	0402.29.10.00	--- In packings of 25 kg or more	kg	5	15	
		--- In packings of less than 25 kg:				
	0402.29.21.00	---- Of a kind, the sale of which is reserved exclusively for registered pharmacies	kg	5	15	
	0402.29.29.00	---- Other	kg	10	15	
		- Other :				
		-- Not containing added sugar or other sweetening matter:				
	0402.91.10.00	--- In packings of 25 kg or more	kg	10	15	
	0402.91.20.00	--- In packings of less than 25 kg	kg	20	15	
	0402.99.00.00	-- Other	kg	20	15	
04.03		**Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.**				
		- Yogurt:				
	0403.10.10.00	-- Plain, not containing fruit or cocoa	kg	35	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	0403.10.20.00	-- Containing fruit but not containing cocoa	kg	35	15	
	0403.10.30.00	-- Containing cocoa but not containing fruit	kg	35	15	
	0403.10.90.00	-- Other	kg	35	15	
		- Other:				
		-- Buttermilk:				
	0403.90.11.00	--- In powder form	kg	5	15	
	0403.90.19.00	--- Other	kg	5	15	
		-- Other:				
	0403.90.91.00	--- In powder form	kg	10	15	
	0403.90.99.00	--- Other	kg	20	15	
04.04		**Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.**				
	0404.10.00.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	kg	5	15	
	0404.90.00.00	- Other	kg	20	15	
04.05		**Butter and other fats and oils derived from milk; dairy spreads.**				
	0405.10.00.00	- Butter	kg	20	15	
	0405.20.00.00	- Dairy spreads	kg	20	15	
		- Other:				
	0405.90.10.00	-- Butterfat and butteroil	kg	5	15	
	0405.90.90.00	-- Other	kg	20	15	
04.06		**Cheese and curd.**				
	0406.10.00.00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	kg	20	15	
	0406.20.00.00	- Grated or powdered cheese, of all kinds	kg	20	15	
	0406.30.00.00	- Processed cheese, not grated or powdered	kg	20	15	
	0406.40.00.00	- Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*	kg	20	15	
	0406.90.00.00	- Other cheese	kg	20	15	
04.07		**Birds' eggs, in shell, fresh, preserved or cooked.**				
		- Fertilised eggs for incubation :				
	0407.11.00.00	-- Of fowls of the species *Gallus domesticus*	kg	5	15	
	0407.19.00.00	-- Other	kg	5	15	
		- Other fresh eggs :				
	0407.21.00.00	-- Of fowls of the species *Gallus domesticus*	kg	35	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	0407.29.00.00	-- Other	kg	35	15	
	0407.90.00.00	- Others	kg	35	15	
04.08		**Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.**				
		- Egg yolks :				
	0408.11.00.00	-- Dried	kg	20	15	
	0408.19.00.00	-- Other	kg	20	15	
		- Other :				
	0408.91.00.00	-- Dried	kg	20	15	
	0408.99.00.00	-- Other	kg	20	15	
04.09	0409.00.00.00	**Natural honey.**	kg	20	15	
04.10	0410.00.00.00	**Edible products of animal origin, not elsewhere specified or included.**	kg	20	15	

Chapter 5

Products of animal origin, not elsewhere specified or included

Notes.

1.- This Chapter does not cover :

(a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

(b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);

(c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or

(d) Prepared knots or tufts for broom or brush making (heading 96.03).

2.- For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3.- Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4.- Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, *inter alia*, horse hair and horsehair waste, whether or not put up as a layer with or without supporting material

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
05.01	0501.00.00.00	**Human hair, unworked, whether or not washed or scoured; waste of human hair.**	kg	5	15	
05.02		**Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.**				
	0502.10.00.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	kg	5	15	
	0502.90.00.00	- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
[05.03]						
05.04	0504.00.00.00	**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.**	kg	5	15	
05.05		**Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.**				
	0505.10.00.00	- Feathers of a kind used for stuffing; down	kg	5	15	
	0505.90.00.00	- Other	kg	5	15	
05.06		**Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.**				
	0506.10.00.00	- Ossein and bones treated with acid	kg	5	15	
	0506.90.00.00	- Other	kg	5	15	
05.07		**Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.**				
		- Ivory; ivory powder and waste:				
	0507.10.10.00	-- Elephant tusks	kg	5	15	
	0507.10.90.00	-- Other	kg	5	15	
	0507.90.00.00	- Other	kg	5	15	
05.08	0508.00.00.00	**Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.**	kg	5	15	
[05.09]						

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
05.10	0510.00.00.00	**Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.**	kg	5	15	
05.11		**Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.**				
	0511.10.00.00	- Bovine semen	-	5	15	
		- Other :				
	0511.91.00.00	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	kg	5	15	
	0511.99.00.00	-- Other	kg	5	15	

Section II

VEGETABLE PRODUCTS

Note.

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

Chapter 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

Notes.

1.- Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2.- Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
06.01		**Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.**				
	0601.10.00.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	u	5	15	
	0601.20.00.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	u	5	15	
06.02		**Other live plants (including their roots), cuttings and slips; mushroom spawn.**				
	0602.10.00.00	- Unrooted cuttings and slips	u	5	15	
	0602.20.00.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	u	5	15	
	0602.30.00.00	- Rhododendrons and azaleas, grafted or not	u	5	15	
	0602.40.00.00	- Roses, grafted or not	u	5	15	
	0602.90.00.00	- Other	kg	5	15	
06.03		**Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**				
		- Fresh :				
	0603.11.00.00	-- Roses	kg	20	15	
	0603.12.00.00	-- Carnations	kg	20	15	
	0603.13.00.00	-- Orchids	kg	20	15	
	0603.14.00.00	-- Chrysanthemums	kg	20	15	
	0603.15.00.00	-- Lilies (*Lilium spp.*)	kg	20	15	
	0603.19.00.00	-- Other	kg	20	15	
	0603.90.00.00	- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
06.04		**Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**				
	0604.20.00.00	- Fresh	kg	20	15	
	0604.90.00.00	- Other	kg	20	15	

Chapter 7

Edible vegetables and certain roots and tubers

Notes.

1.- This Chapter does not cover forage products of heading 12.14.

2.- In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn *(Zea mays var. saccharata)*, fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram *(Majorana hortensis* or *Origanum majorana)*.

3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than :

(a) dried leguminous vegetables, shelled (heading 07.13);

(b) sweet corn in the forms specified in headings 11.02 to 11.04;

(c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);

(d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).

4.- However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).

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Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
07.01		**Potatoes, fresh or chilled.**				
	0701.10.00.00	- Seed	kg	5	0	
	0701.90.00.00	- Other	kg	35	15	
07.02	0702.00.00.00	**Tomatoes, fresh or chilled.**	kg	20	15	
07.03		**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.**				
	0703.10.00.00	- Onions and shallots	kg	35	15	
	0703.20.00.00	- Garlic	kg	20	15	
	0703.90.00.00	- Leeks and other alliaceous vegetables	kg	20	15	
07.04		**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.**				
	0704.10.00.00	- Cauliflowers and headed broccoli	kg	20	15	
	0704.20.00.00	- Brussels sprouts	kg	20	15	
	0704.90.00.00	- Other	kg	20	15	
07.05		**Lettuce** (*Lactuca sativa*) **and chicory** (*Cichorium spp.*)**, fresh or chilled.**				
		- Lettuce :				
	0705.11.00.00	-- Cabbage lettuce (head lettuce)	kg	20	15	
	0705.19.00.00	-- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Chicory :				
	0705.21.00.00	-- Witloof chicory (*Cichorium intybus var. foliosum*)	kg	20	15	
	0705.29.00.00	-- Other	kg	20	15	
07.06		**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.**				
	0706.10.00.00	- Carrots and turnips	kg	20	15	
	0706.90.00.00	- Other	kg	20	15	
07.07	0707.00.00.00	**Cucumbers and gherkins, fresh or chilled.**	kg	20	15	
07.08		**Leguminous vegetables, shelled or unshelled, fresh or chilled.**				
	0708.10.00.00	- Peas (*Pisum sativum*)	kg	20	15	
	0708.20.00.00	- Beans (*Vigna spp., Phaseolus spp.*)	kg	20	15	
	0708.90.00.00	- Other leguminous vegetables	kg	20	15	
07.09		**Other vegetables, fresh or chilled.**				
	0709.20.00.00	- Asparagus	kg	20	15	
	0709.30.00.00	- Aubergines (egg-plants)	kg	20	15	
	0709.40.00.00	- Celery other than celeriac	kg	20	15	
		- Mushrooms and truffles :				
	0709.51.00.00	-- Mushrooms of the genus *Agaricus*	kg	20	15	
	0709.59.00.00	-- Other	kg	20	15	
	0709.60.00.00	- Fruits of the genus *Capsicum* or of the genus *Pimenta*	kg	20	15	
	0709.70.00.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	20	15	
		- Other :				
	0709.91.00.00	-- Globe artichokes	kg	20	15	
	0709.92.00.00	-- Olives	kg	20	15	
	0709.93.00.00	-- Pumpkins, squash and gourds (*Cucurbita spp.*)	kg	20	15	
		-- Other:				
	0709.99.10.00	--- Sweet corn	kg	20	15	
	0709.99.90.00	--- Other	kg	20	15	
07.10		**Vegetables (uncooked or cooked by steaming or boiling in water), frozen.**				
	0710.10.00.00	- Potatoes	kg	35	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Leguminous vegetables, shelled or unshelled :				
	0710.21.00.00	-- Peas (*Pisum sativum*)	kg	20	15	
	0710.22.00.00	-- Beans (*Vigna spp., Phaseolus spp.*)	kg	20	15	
	0710.29.00.00	-- Other	kg	20	15	
	0710.30.00.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	20	15	
	0710.40.00.00	- Sweet corn	kg	20	15	
	0710.80.00.00	- Other vegetables	kg	20	15	
	0710.90.00.00	- Mixtures of vegetables	kg	20	15	
07.11		**Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.**				
	0711.20.00.00	- Olives	kg	20	15	
	0711.40.00.00	- Cucumbers and gherkins	kg	20	15	
		- Mushrooms and truffles :				
	0711.51.00.00	-- Mushrooms of the genus *Agaricus*	kg	20	15	
	0711.59.00.00	-- Other	kg	20	15	
	0711.90.00.00	- Other vegetables; mixtures of vegetables	kg	20	15	
07.12		**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.**				
	0712.20.00.00	- Onions	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Mushrooms, wood ears (*Auricularia spp.*), jelly fungi (*Tremella spp.*) and truffles :				
	0712.31.00.00	-- Mushrooms of the genus *Agaricus*	kg	20	15	
	0712.32.00.00	-- Wood ears (*Auricularia spp.*)	kg	20	15	
	0712.33.00.00	-- Jelly fungi (*Tremella spp.*)	kg	20	15	
	0712.39.00.00	-- Other	kg	20	15	
	0712.90.00.00	- Other vegetables; mixtures of vegetables	kg	20	15	
07.13		**Dried leguminous vegetables, shelled, whether or not skinned or split.**				
		- Peas (*Pisum sativum*):				
	0713.10.10.00	-- Seeds	kg	5	0	
	0713.10.90.00	-- Other	kg	20	15	
		- Chickpeas (garbanzos):				
	0713.20.10.00	-- Seeds	kg	5	0	
	0713.20.90.00	-- Other	kg	20	15	
		- Beans (*Vigna spp., Phaseolus spp.*) :				
		-- Beans of the species *Vigna mungo (L.) Hepper* or *Vigna radiata (L.) Wilczek:*				
	0713.31.10.00	--- Seeds	kg	5	0	
	0713.31.90.00	--- Other	kg	20	15	
		-- Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*):				
	0713.32.10.00	--- Seeds	kg	5	0	
	0713.32.90.00	--- Other	kg	20	15	
		-- Kidney beans, including white pea beans (*Phaseolus vulgaris*):				
	0713.33.10.00	--- Seeds	kg	5	0	
	0713.33.90.00	--- Other	kg	20	15	
		- Bambara beans (*Vigna subterranea* or *Voandzeia subterranea*):				
	0713.34.10.00	--- Seeds	kg	5	0	
	0713.34.90.00	--- Other	kg	20	15	
		- Cow peas (*Vigna unguiculata*):				
	0713.35.10.00	--- Seeds	kg	5	0	
	0713.35.90.00	--- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	0713.39.00.00	-- Other	kg	20	15	
		- Lentils:				
	0713.40.10.00	-- Seeds	kg	5	0	
	0713.40.90.00	-- Other	kg	20	15	
		- Broad beans (*Vicia faba var. major*) and horse beans (*Vicia faba var. equina, Vicia faba var. minor*):				
	0713.50.10.00	-- Seeds	kg	5	0	
	0713.50.90.00	-- Other	kg	20	15	
		- Pigeon peas (*Cajanus cajan*):				
	0713.60.10.00	-- Seeds	kg	5	0	
	0713.60.90.00	-- Other	kg	20	15	
	0713.90.00.00	- Other	kg	20	15	
07.14		**Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.**				
	0714.10.00.00	- Manioc (cassava)	kg	20	15	
	0714.20.00.00	- Sweet potatoes	kg	20	15	
	0714.30.00.00	- Yams (*Dioscorea spp.*)	kg	20	15	
	0714.40.00.00	- Taro (*Colocasia spp.*)	kg	20	15	
	0714.50.00.00	- Yautia (*Xanthosoma spp.*)	kg	20	15	
	0714.90.00.00	- Other	kg	20	15	

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

1.- This Chapter does not cover inedible nuts or fruits.

2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes :

(a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),

(b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

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Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
08.01		**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.**				
		- Coconuts :				
	0801.11.00.00	-- Desiccated	kg	20	15	
	0801.12.00.00	-- In the inner shell (endocarp)	kg	20	15	
	0801.19.00.00	-- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Brazil nuts :				
	0801.21.00.00	-- In shell	kg	20	15	
	0801.22.00.00	-- Shelled	kg	20	15	
		- Cashew nuts :				
	0801.31.00.00	-- In shell	kg	20	15	
	0801.32.00.00	-- Shelled	kg	20	15	
08.02		**Other nuts, fresh or dried, whether or not shelled or peeled.**				
		- Almonds :				
	0802.11.00.00	-- In shell	kg	20	15	
	0802.12.00.00	-- Shelled	kg	20	15	
		- Hazelnuts or filberts (*Corylus spp.*) :				
	0802.21.00.00	-- In shell	kg	20	15	
	0802.22.00.00	-- Shelled	kg	20	15	
		- Walnuts :				
	0802.31.00.00	-- In shell	kg	20	15	
	0802.32.00.00	-- Shelled	kg	20	15	
		- Chestnuts (*Castanea spp.*) :				
	0802.41.00.00	-- In shell	kg	20	15	
	0802.42.00.00	-- Shelled	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Pistachios :				
	0802.51.00.00	-- In shell	kg	20	15	
	0802.52.00.00	-- Shelled	kg	20	15	
		- Macadamia nuts :				
	0802.61.00.00	-- In shell	kg	20	15	
	0802.62.00.00	-- Shelled	kg	20	15	
	0802.70.00.00	- Kola nuts (*Cola spp*.)	kg	20	15	
	0802.80.00.00	- Areca nuts	kg	20	15	
	0802.90.00.00	- Other	kg	20	15	
08.03		**Bananas, including plantains, fresh or dried.**				
		- Plantains:				
	0803.10.10.00	-- Fresh	kg	20	15	
	0803.10.20.00	-- Dried	kg	20	15	
		- Other:				
	0803.90.10.00	-- Fresh	kg	20	15	
	0803.90.20.00	-- Dried	kg	20	15	
08.04		**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.**				
	0804.10.00.00	- Dates	kg	5	15	
	0804.20.00.00	- Figs	kg	20	15	
	0804.30.00.00	- Pineapples	kg	20	15	
	0804.40.00.00	- Avocados	kg	20	15	
		- Guavas, mangoes and mangosteens:				
	0804.50.10.00	-- Mangoes	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	0804.50.90.00	-- Other	kg	20	15	
08.05		**Citrus fruit, fresh or dried.**				
	0805.10.00.00	- Oranges	kg	20	15	
		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:				
	0805.21.00.00	-- Mandarins (including tangerines and satsumas)	kg	20	15	
	0805.22.00.00	-- Clementines	kg	20	15	
	0805.29.00.00	-- Other	kg	20	15	
	0805.40.00.00	- Grapefruit, including pomelos	kg	20	15	
	0805.50.00.00	- Lemons (*Citrus limon, Citrus limonum*) and limes (*Citrus aurantifolia, Citrus latifolia*)	kg	20	15	
	0805.90.00.00	- Other	kg	20	15	
08.06		**Grapes, fresh or dried.**				
	0806.10.00.00	- Fresh	kg	20	15	
	0806.20.00.00	- Dried	kg	20	15	
08.07		**Melons (including watermelons) and papaws (papayas), fresh.**				
		- Melons (including watermelons) :				
	0807.11.00.00	-- Watermelons	kg	20	15	
	0807.19.00.00	-- Other	kg	20	15	
	0807.20.00.00	- Papaws (papayas)	kg	20	15	
08.08		**Apples, pears and quinces, fresh.**				
	0808.10.00.00	- Apples	kg	20	15	
	0808.30.00.00	- Pears	kg	20	15	
	0808.40.00.00	- Quinces	kg	20	15	
08.09		**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.**				
	0809.10.00.00	- Apricots	kg	20	15	
		- Cherries :				
	0809.21.00.00	-- Sour cherries (*Prunus cerasus*)	kg	20	15	
	0809.29.00.00	-- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	0809.30.00.00	- Peaches, including nectarines	kg	20	15	
	0809.40.00.00	- Plums and sloes	kg	20	15	
08.10		**Other fruit, fresh.**				
	0810.10.00.00	- Strawberries	kg	20	15	
	0810.20.00.00	- Raspberries, blackberries, mulberries and loganberries	kg	20	15	
	0810.30.00.00	- Black, white or red currants and gooseberries	kg	20	15	
	0810.40.00.00	- Cranberries, bilberries and other fruits of the genus *Vaccinium*	kg	20	15	
	0810.50.00.00	- Kiwifruit	kg	20	15	
	0810.60.00.00	- Durians	kg	20	15	
	0810.70.00.00	- Persimmons	kg	20	15	
	0810.90.00.00	- Other	kg	20	15	
08.11		**Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.**				
	0811.10.00.00	- Strawberries	kg	20	15	
	0811.20.00.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg	20	15	
	0811.90.00.00	- Other	kg	20	15	
08.12		**Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.**				
	0812.10.00.00	- Cherries	kg	20	15	
	0812.90.00.00	- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
08.13		**Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.**				
	0813.10.00.00	- Apricots	kg	20	15	
	0813.20.00.00	- Prunes	kg	20	15	
	0813.30.00.00	- Apples	kg	20	15	
		- Other fruit:				
	0813.40.10.00	-- Tamarind	kg	20	15	
	0813.40.90.00	-- Other	kg	20	15	
	0813.50.00.00	- Mixtures of nuts or dried fruits of this Chapter	kg	20	15	
08.14	0814.00.00.00	**Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.**	kg	5	15	

Chapter 9

Coffee, tea, maté and spices

Notes.

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

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading;

(b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
09.01		**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.**				
		- Coffee, not roasted :				
		-- Not decaffeinated:				
		--- Arabica:				
	0901.11.11.00	---- Cherry-red	kg	10	15	
	0901.11.12.00	---- Extra-prima, prima, superior	kg	10	15	
	0901.11.13.00	---- Normal, small, very small sized	kg	10	15	
	0901.11.19.00	---- Other	kg	10	15	
		--- Robusta :				
	0901.11.21.00	---- Cherry-red	kg	10	15	
	0901.11.22.00	---- Extra prima, prima, superior excellent grade zero	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	0901.11.23.00	---- Extra prima, normal excellent, small, very small sized grade four	kg	10	15	
	0901.11.24.00	---- Normal extra prima, small, very small sized grade two	kg	10	15	
		---- Extra prima, prima , superior:				
	0901.11.25.10	----- Grade one	kg	10	15	
	0901.11.25.20	----- Grade two	kg	10	15	
	0901.11.25.90	----- Grade three	kg	10	15	
		---- Normal, small, very small sized:				
	0901.11.26.10	----- Grade one	kg	10	15	
	0901.11.26.20	----- Grade three	kg	10	15	
	0901.11.26.30	----- Grade four	kg	10	15	
	0901.11.26.90	----- Other	kg	10	15	
	0901.11.27.00	---- Green coffee, broken	kg	10	15	
	0901.11.28.00	---- Black coffee	kg	10	15	
	0901.11.29.00	---- Other	kg	10	15	
		--- Arabusta :				
	0901.11.31.00	---- Cherry-red	kg	10	15	
	0901.11.32.00	---- Extra-prima, prima, superior	kg	10	15	
	0901.11.33.00	---- Normal, small, very small sized	kg	10	15	
	0901.11.34.00	---- Other	kg	10	15	
		--- Liberica :				
	0901.11.41.00	---- Cherry-red	kg	10	15	
	0901.11.42.00	---- Extra-prima, prima, superior	kg	10	15	
	0901.11.43.00	---- Normal, small, very small sized	kg	10	15	
	0901.11.44.00	---- Other	kg	10	15	
		--- Other types :				
	0901.11.51.00	---- Cherry-red	kg	10	15	
	0901.11.52.00	---- Extra-prima, prima, superior	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	0901.11.53.00	---- Normal, small, very small sized	kg	10	15	
	0901.11.54.00	---- Other	kg	10	15	
		-- Decaffeinated:				
	0901.12.10.00	--- Robusta	kg	10	15	
	0901.12.20.00	--- Arabusta	kg	10	15	
	0901.12.90.00	--- Other	kg	10	15	
		- Coffee roasted :				
		-- Not decaffeinated:				
	0901.21.10.00	--- Uncrushed	kg	20	15	
	0901.21.20.00	--- Crushed	kg	20	15	
		-- Decaffeinated:				
	0901.22.10.00	--- Uncrushed	kg	20	15	
	0901.22.20.00	--- Crushed	kg	20	15	
	0901.90.00.00	- Other	kg	20	15	
09.02		**Tea, whether or not flavoured.**				
	0902.10.00.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	kg	10	15	
	0902.20.00.00	- Other green tea (not fermented)	kg	10	15	
	0902.30.00.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	kg	10	15	
	0902.40.00.00	- Other black tea (fermented) and other partly fermented tea	kg	10	15	
09.03	0903.00.00.00	**Maté.**	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
09.04		**Pepper of the genus *Piper*; dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*.**				
		- Pepper :				
	0904.11.00.00	-- Neither crushed nor ground	kg	20	15	
	0904.12.00.00	-- Crushed or ground	kg	20	15	
		- Fruits of the genus *Capsicum* or of the genus *Pimenta* :				
	0904.21.00.00	-- Dried, neither crushed nor ground	kg	20	15	
	0904.22.00.00	-- Crushed or ground	kg	20	15	
09.05		**Vanilla**				
	0905.10.00.00	- Neither crushed nor ground	kg	20	15	
	0905.20.00.00	- Crushed or ground	kg	20	15	
09.06		**Cinnamon and cinnamon-tree flowers.**				
		- Neither crushed nor ground :				
	0906.11.00.00	-- Cinnamon (*Cinnamomum zeylanicum Blume*)	kg	20	15	
	0906.19.00.00	-- Other	kg	20	15	
	0906.20.00.00	- Crushed or ground	kg	20	15	
09.07		**Cloves (whole fruit, cloves and stems).**				
	0907.10.00.00	- Neither crushed nor ground	kg	20	15	
	0907.20.00.00	- Crushed or ground	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
09.08		**Nutmeg, mace and cardamoms.**				
		- Nutmeg :				
	0908.11.00.00	-- Neither crushed nor ground	kg	20	15	
	0908.12.00.00	-- Crushed or ground	kg	20	15	
		- Mace :				
	0908.21.00.00	-- Neither crushed nor ground	kg	20	15	
	0908.22.00.00	-- Crushed or ground	kg	20	15	
		- Cardamoms :				
	0908.31.00.00	-- Neither crushed nor ground	kg	20	15	
	0908.32.00.00	-- Crushed or ground	kg	20	15	
09.09		**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.**				
		- Seeds of coriander :				
	0909.21.00.00	-- Neither crushed nor ground	kg	20	15	
	0909.22.00.00	-- Crushed or ground	kg	20	15	
		- Seeds of cumin :				
	0909.31.00.00	-- Neither crushed nor ground	kg	20	15	
	0909.32.00.00	-- Crushed or ground	kg	20	15	
		- Seeds of anise, badian, caraway or fennel; juniper berries :				
	0909.61.00.00	-- Neither crushed nor ground	kg	20	15	
	0909.62.00.00	-- Crushed or ground	kg	20	15	
09.10		**Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.**				
		- Ginger :				
	0910.11.00.00	-- Neither crushed nor ground	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	0910.12.00.00	-- Crushed or ground	kg	20	15	
	0910.20.00.00	- Saffron	kg	20	15	
	0910.30.00.00	- Turmeric (curcuma)	kg	20	15	
		- Other spices :				
	0910.91.00.00	-- Mixtures referred to in Note 1 (b) to this Chapter	kg	20	15	
	0910.99.00.00	-- Other	kg	20	15	

Chapter 10

Cereals

Notes.

1.- (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.

2.- Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
10.01		**Wheat and meslin.**				
		- Durum wheat :				
	1001.11.00.00	-- Seed	kg	5	0	
	1001.19.00.00	-- Other	kg	5	15	
		- Other :				
	1001.91.00.00	-- Seed	kg	5	0	
	1001.99.00.00	-- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
10.02		**Rye.**				
	1002.10.00.00	- Seed	kg	5	0	
	1002.90.00.00	- Other	kg	5	15	
10.03		**Barley.**				
	1003.10.00.00	- Seed	kg	5	0	
	1003.90.00.00	- Other	kg	5	15	
10.04		**Oats.**				
	1004.10.00.00	- Seed	kg	5	0	
	1004.90.00.00	- Other	kg	5	15	
10.05		**Maize (corn).**				
	1005.10.00.00	- Seed	kg	5	0	
	1005.90.00.00	- Other	Kg	20	15	
10.06		**Rice.**				
		- Rice in the husk (paddy or rough):				
	1006.10.10.00	-- Seed	kg	5	0	
	1006.10.90.00	-- Other	kg	5	15	
	1006.20.00.00	- Husked (brown) rice	kg	20	15	
		- Semi-milled or wholly milled rice, whether or not polished or glazed:				
	1006.30.10.00	-- In packings of more than 5 kg or in bulk	kg	20	15	
	1006.30.90.00	-- In packings of 5 kg or less	kg	20	15	
	1006.40.00.00	- Broken rice	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
10.07		**Grain sorghum.**				
	1007.10.00.00	- Seed	kg	5	0	
	1007.90.00.00	- Other	kg	20	15	
10.08		**Buckwheat, millet and canary seeds; other cereals.**				
	1008.10.00.00	- Buckwheat	kg	5	15	
		- Millet :				
	1008.21.00.00	-- Seed	kg	5	0	
	1008.29.00.00	-- Other	kg	20	15	
	1008.30.00.00	- Canary seeds	kg	5	15	
	1008.40.00.00	- Fonio (*Digitaria spp*.)	kg	5	15	
	1008.50.00.00	- Quinoa (*Chenopodium quinoa*)	kg	5	15	
	1008.60.00.00	- Triticale	kg	5	15	
	1008.90.00.00	- Other cereals	kg	5	15	

Chapter 11

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

Notes.

1.- This Chapter does not cover :

(a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);

(b) Prepared flours, groats, meals or starches of heading 19.01;

(c) Corn flakes or other products of heading 19.04;

(d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;

(e) Pharmaceutical products (Chapter 30); or

(f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2.- (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product :

(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

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

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

Otherwise, they fall in heading 11.03 or 11.04.

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

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

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
11.01	1101.00.00.00	**Wheat or meslin flour.**	kg	20	15	
11.02		**Cereal flours other than of wheat or meslin.**				
	1102.20.00.00	- Maize (corn) flour	kg	20	15	
		- Other:				
	1102.90.10.00	-- Of millet or sorghum	kg	20	15	
	1102.90.90.00	-- Of other cereals	kg	20	15	
11.03		**Cereal groats, meal and pellets.**				
		- Groats and meal :				
	1103.11.00.00	-- Of wheat	kg	5	15	
	1103.13.00.00	-- Of maize (corn)	kg	10	15	
	1103.19.00.00	-- Of other cereals	kg	10	15	
	1103.20.00.00	- Pellets	kg	10	15	
11.04		**Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.**				
		- Rolled or flaked grains :				
	1104.12.00.00	-- Of oats	kg	10	15	
	1104.19.00.00	-- Of other cereals	kg	10	15	
		- Other worked grains (for example, hulled, pearled, sliced or kibbled) :				
	1104.22.00.00	-- Of oats	kg	10	15	
	1104.23.00.00	-- Of maize (corn)	kg	10	15	
	1104.29.00.00	-- Of other cereals	kg	10	15	
	1104.30.00.00	- Germ of cereals, whole, rolled, flaked or ground	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
11.05		**Flour, meal, powder, flakes, granules and pellets of potatoes.**				
	1105.10.00.00	- Flour, meal and powder	kg	10	15	
	1105.20.00.00	- Flakes, granules and pellets	kg	10	15	
11.06		**Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.**				
	1106.10.00.00	- Of the dried leguminous vegetables of heading 07.13	kg	20	15	
		- Of sago or of roots or tubers of heading 07.14:				
		-- Of cassava:				
	1106.20.11.00	--- Flour and powder	kg	20	15	
	1106.20.12.00	--- Meal/dough	kg	20	15	
	1106.20.20.00	-- Of yam	kg	20	15	
		-- Other:				
	1106.20.91.00	--- Cocoyam flour	kg	20	15	
	1106.20.99.00	--- Other	kg	20	15	
		- Of the products of Chapter 8:				
	1106.30.10.00	-- Plantain flour	kg	20	15	
	1106.30.90.00	-- Other	kg	20	15	
11.07		**Malt, whether or not roasted.**				
	1107.10.00.00	- Not roasted	kg	5	15	
	1107.20.00.00	- Roasted	kg	5	15	
11.08		**Starches; inulin.**				
		- Starches :				
		-- Wheat starch:				
	1108.11.10.00	--- Pharmaceutical grade	kg	10	15	
	1108.11.90.00	--- Other	kg	10	15	
		-- Maize (corn) starch:				
	1108.12.10.00	--- Pharmaceutical grade	kg	10	15	
	1108.12.90.00	--- Other	kg	10	15	
		-- Potato starch:				
	1108.13.10.00	--- Pharmaceutical grade	kg	10	15	
	1108.13.90.00	--- Other	kg	10	15	
		-- Manioc (cassava) starch:				
	1108.14.10.00	--- Pharmaceutical grade	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	1108.14.90.00	--- Other	kg	10	15	
		-- Other starches:				
	1108.19.10.00	--- Pharmaceutical grade	kg	10	15	
	1108.19.90.00	--- Other	kg	10	15	
	1108.20.00.00	- Inulin	kg	10	15	
11.09	1109.00.00.00	**Wheat gluten, whether or not dried.**	kg	10	15	

Chapter 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

Notes.

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

2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.

3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

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

(a) Leguminous vegetables or sweet corn (Chapter 7);

(b) Spices or other products of Chapter 9;

(c) Cereals (Chapter 10); or

(d) Products of headings 12.01 to 12.07 or 12.11.

4.- Heading 12.11 applies, *inter alia*, to the following plants or parts thereof : basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to :

(a) Medicaments of Chapter 30;

(b) Perfumery, cosmetic or toilet preparations of Chapter 33; or

(c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

5.- For the purposes of heading 12.12, the term "seaweeds and other algae" does not include :

(a) Dead single-cell micro-organisms of heading 21.02;

(b) Cultures of micro-organisms of heading 30.02; or

(c) Fertilisers of heading 31.01 or 31.05.

Subheading Note.

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
12.01		**Soya beans, whether or not broken.**				
	1201.10.00.00	- Seed	kg	5	0	
	1201.90.00.00	- Other	kg	10	15	
12.02		**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.**				
	1202.30.00.00	- Seed	kg	5	0	
		- Other :				
		-- In shell:				
	1202.41.10.00	--- Used for manufacturing oil	kg	5	15	
	1202.41.90.00	--- Other	kg	10	15	
		-- Shelled, whether or not broken:				
	1202.42.10.00	--- Used for manufacturing oil	kg	5	15	
	1202.42.90.00	--- Other	kg	10	15	
12.03	1203.00.00.00	**Copra.**	kg	5	15	
12.04	1204.00.00.00	**Linseed, whether or not broken.**	kg	5	15	
12.05		**Rape or colza seeds, whether or not broken.**				
	1205.10.00.00	- Low erucic acid rape or colza seeds	kg	5	15	
	1205.90.00.00	- Other	kg	5	15	
12.06	1206.00.00.00	**Sunflower seeds, whether or not broken.**	kg	5	15	
12.07		**Other oil seeds and oleaginous fruits, whether or not broken.**				
	1207.10.00.00	- Palm nuts and kernels	kg	5	15	
		- Cotton seeds :				
	1207.21.00.00	-- Seed	kg	5	15	
	1207.29.00.00	-- Other	kg	5	15	
	1207.30.00.00	- Castor oil seeds	kg	5	15	
	1207.40.00.00	- Sesamum seeds	kg	5	15	
	1207.50.00.00	- Mustard seeds	kg	5	15	
	1207.60.00.00	- Safflower (*Carthamus tinctorius*) seeds	kg	5	15	
	1207.70.00.00	- Melon seeds	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other :				
	1207.91.00.00	-- Poppy seeds	kg	5	15	
		-- Other:				
	1207.99.10.00	--- Shea nuts (karate nuts)	kg	5	15	
	1207.99.90.00	--- Other	kg	5	15	
12.08		**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.**				
	1208.10.00.00	- Of soya beans	kg	10	15	
	1208.90.00.00	- Other	kg	10	15	
12.09		**Seeds, fruit and spores, of a kind used for sowing.**				
	1209.10.00.00	- Sugar beet seeds	kg	5	0	
		- Seeds of forage plants :				
	1209.21.00.00	-- Lucerne (alfalfa) seeds	kg	5	15	
	1209.22.00.00	-- Clover (*Trifolium spp.*) seeds	kg	5	15	
	1209.23.00.00	-- Fescue seeds	kg	5	15	
	1209.24.00.00	-- Kentucky blue grass (*Poa pratensis L.*) seeds	kg	5	15	
	1209.25.00.00	-- Rye grass (*Lolium multiflorum Lam., Lolium perenne L.*) seeds	kg	5	15	
	1209.29.00.00	-- Other	kg	5	15	
	1209.30.00.00	- Seeds of herbaceous plants cultivated principally for their flowers	kg	5	15	
		- Other :				
	1209.91.00.00	-- Vegetable seeds	kg	5	15	
	1209.99.00.00	-- Other	kg	5	15	
12.10		**Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.**				
	1210.10.00.00	- Hop cones, neither ground nor powdered nor in the form of pellets	kg	5	15	
	1210.20.00.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	kg	5	15	
12.11		**Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.**				
	1211.20.00.00	- Ginseng roots	kg	5	15	

eading	TSN	Commodity Description	SU	CET ID	VAT	IE
	1211.30.00.00	- Coca leaf	kg	5	15	
	1211.40.00.00	- Poppy straw	kg	5	15	
	1211.50.00.00	- Ephedra	kg	5	15	
		- Other:				
	1211.90.10.00	-- Pyrethrum	kg	5	15	
	1211.90.20.00	-- Bark and wood used in pharmacy and medicine	kg	5	15	
	1211.90.90.00	-- Other	kg	5	15	
12.12		**Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety** *Cichorium intybus sativum***) of a kind used primarily for human consumption, not elsewhere specified or included.**				
		- Seaweeds and other algae :				
	1212.21.00.00	-- Fit for human consumption	kg	5	15	
	1212.29.00.00	-- Other	kg	5	15	
		- Other :				
	1212.91.00.00	-- Sugar beet	kg	5	15	
	1212.92.00.00	-- Locust beans (carob)	kg	5	15	
	1212.93.00.00	-- Sugar cane	kg	5	15	
	1212.94.00.00	-- Chicory roots	kg	5	15	
	1212.99.00.00	-- Other	kg	5	15	
12.13		**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.**				
	1213.00.10.00	- Corn husks	kg	5	15	
	1213.00.90.00	- Other	kg	5	15	
12.14		**Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.**				
	1214.10.00.00	- Lucerne (alfalfa) meal and pellets	kg	5	15	
	1214.90.00.00	- Other	kg	5	15	

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Note.

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

The heading does not apply to :

(a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);

(b) Malt extract (heading 19.01);

(c) Extracts of coffee, tea or maté (heading 21.01);

(d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);

(e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;

(f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);

(g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);

(h) Tanning or dyeing extracts (heading 32.01 or 32.03);

(ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or

(k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

_____

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
13.01		**Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).**				
	1301.20.00.00	- Gum Arabic	kg	5	15	
	1301.90.00.00	- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
13.02		**Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.**				
		- Vegetable saps and extracts :				
	1302.11.00.00	-- Opium	kg	5	15	
	1302.12.00.00	-- Of liquorice	kg	5	15	
	1302.13.00.00	-- Of hops	kg	5	15	
	1302.14.00.00	-- Of ephedra	kg	5	15	
	1302.19.00.00	-- Other	kg	5	15	
	1302.20.00.00	- Pectic substances, pectinates and pectates	kg	5	15	
		- Mucilages and thickeners, whether or not modified, derived from vegetable products :				
	1302.31.00.00	-- Agar-agar	kg	5	15	
	1302.32.00.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	kg	5	15	
	1302.39.00.00	-- Other	kg	5	15	

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

1.- This Chapter does not cover the following products which are to be classified in Section XI : vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2.- Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).

3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
14.01		**Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).**				
	1401.10.00.00	- Bamboos	kg	5	15	
	1401.20.00.00	- Rattans	kg	5	15	
	1401.90.00.00	- Other	kg	5	15	
[14.02]						
[14.03]						
14.04		**Vegetable products not elsewhere specified or included.**				
	1404.20.00.00	- Cotton linters	kg	5	15	
		- Other:				
	1404.90.10.00	-- Hard seeds, pips, hulls and nuts of a kind used for carving	kg	5	15	
	1404.90.90.00	-- Other	kg	5	15	

Section III

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

Chapter 15

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

Notes.

1.- This Chapter does not cover :

(a) Pig fat or poultry fat of heading 02.09;

(b) Cocoa butter, fat or oil (heading 18.04);

(c) Edible preparations containing by weight more than 15 % of the products of heading 04.05 (generally Chapter 21);

(d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;

(e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or

(f) Factice derived from oils (heading 40.02).

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

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

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

Subheading Note.

1.- For the purposes of subheadings 1514.11 and 1514.19, the expression “low erucic acid rape or colza oil” means the fixed oil which has an erucic acid content of less than 2 % by weight.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
15.01		**Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.**				
	1501.10.00.00	- Lard	kg	10	15	
	1501.20.00.00	- Other pig fat	kg	10	15	
	1501.90.00.00	- Other	kg	10	15	
15.02		**Fats of bovine animals, sheep or goats, other than those of heading 15.03.**				
	1502.10.00.00	- Tallow	kg	10	15	
	1502.90.00.00	- Other	kg	10	15	
15.03	1503.00.00.00	**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.**	kg	5	15	
15.04		**Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.**				
	1504.10.00.00	- Fish-liver oils and their fractions	kg	10	15	
	1504.20.00.00	- Fats and oils and their fractions, of fish, other than liver oils	kg	10	15	
	1504.30.00.00	- Fats and oils and their fractions, of marine mammals	kg	10	15	
15.05	1505.00.00.00	**Wool grease and fatty substances derived therefrom (including lanolin).**	kg	5	15	
15.06	1506.00.00.00	**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.**	kg	10	15	
15.07		**Soya-bean oil and its fractions, whether or not refined, but not chemically modified.**				
	1507.10.00.00	- Crude oil, whether or not degummed	kg	10	15	
	1507.90.00.00	- Other	kg	20	15	
15.08		**Ground-nut oil and its fractions, whether or not refined, but not chemically modified.**				
	1508.10.00.00	- Crude oil	kg	10	15	
		- Other:				
	1508.90.10.00	-- Put up for retail sale in packings with a net content of 5 litres or less	kg	35	15	
	1508.90.90.00	-- Other	kg	35	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
15.09		**Olive oil and its fractions, whether or not refined, but not chemically modified.**				
		- Virgin:				
	1509.10.10.00	-- Put up for retail sale in packings with a net content of 5 litres or less	kg	10	15	
	1509.10.90.00	-- Other	kg	10	15	
		- Other:				
	1509.90.10.00	-- Put up for retail sale in packings with a net content of 5 litres or less	kg	20	15	
	1509.90.90.00	-- Other	kg	20	15	
15.10		**Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.**				
	1510.00.10.00	- Put up for retail sale in packings with a net content of 5 litres or less	kg	20	15	
	1510.00.90.00	- Other	kg	20	15	
15.11		**Palm oil and its fractions, whether or not refined, but not chemically modified.**				
	1511.10.00.00	- Crude oil	kg	10	15	
		- Other:				
	1511.90.10.00	-- Fractions of oil, not fit for human consumption whether or not deodorised	kg	10	15	
		-- Other:				
	1511.90.91.00	--- Put up for retail sale in packings with a net content of 5 litres or less	kg	35	15	
	1511.90.99.00	--- Other	kg	35	15	
15.12		**Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.**				
		- Sunflower-seed or safflower oil and fractions thereof :				
	1512.11.00.00	-- Crude oil	kg	10	15	
	1512.19.00.00	-- Other	kg	20	15	
		- Cotton-seed oil and its fractions :				
	1512.21.00.00	-- Crude oil, whether or not gossypol has been removed	kg	10	15	
	1512.29.00.00	-- Other	kg	35	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
15.13		**Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.**				
		- Coconut (copra) oil and its fractions :				
	1513.11.00.00	-- Crude oil	kg	10	15	
	1513.19.00.00	-- Other	kg	35	15	
		- Palm kernel or babassu oil and fractions thereof :				
	1513.21.00.00	-- Crude oil	kg	10	15	
	1513.29.00.00	-- Other	kg	20	15	
15.14		**Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.**				
		- Low erucic acid rape or colza oil and its fractions :				
	1514.11.00.00	-- Crude oil	kg	10	15	
	1514.19.00.00	-- Other	kg	20	15	
		- Other :				
	1514.91.00.00	-- Crude oil	kg	10	15	
	1514.99.00.00	-- Other	kg	20	15	
15.15		**Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.**				
		- Linseed oil and its fractions :				
	1515.11.00.00	-- Crude oil	kg	10	15	
	1515.19.00.00	-- Other	kg	20	15	
		- Maize (corn) oil and its fractions :				
	1515.21.00.00	-- Crude oil	kg	10	15	
	1515.29.00.00	-- Other	kg	20	15	
	1515.30.00.00	- Castor oil and its fractions	kg	10	15	
	1515.50.00.00	- Sesame oil and its fractions	kg	10	15	
		- Other:				
		-- Shea (karite) oil and its fractions:				
	1515.90.11.00	--- Crude oil	kg	10	15	
	1515.90.19.00	--- Other	kg	20	15	
	1515.90.90.00	-- Other	kg	10	15	
15.16		**Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**				
	1516.10.00.00	- Animal fats and oils and their fractions	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Vegetable fats and oils and their fractions:				
	1516.20.10.00	-- Hydrogenated vegetable fats	kg	10	15	
	1516.20.90.00	-- Other	kg	10	15	
15.17		**Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.**				
	1517.10.00.00	- Margarine, excluding liquid margarine	kg	20	15	
		- Other:				
	1517.90.10.00	-- Other food preparations of vegetable fats	kg	20	15	
	1517.90.90.00	-- Other	kg	20	15	
15.18	1518.00.00.00	**Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.**	kg	20	15	
[15.19]						
15.20	1520.00.00.00	**Glycerol, crude; glycerol waters and glycerol lyes.**	kg	10	15	
15.21		**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.**				
	1521.10.00.00	- Vegetable waxes	kg	5	15	
		- Other:				
	1521.90.10.00	-- Beeswax and other insect waxes	kg	5	15	
	1521.90.90.00	-- Other	kg	5	15	
15.22	1522.00.00.00	**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.**	kg	10	15	

Section IV

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

Note.

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

Chapter 16

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

Notes.

1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.

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

Subheading Notes.

1.- For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
16.01		**Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.**				
	1601.00.10.00	- Of liver	kg	35	15	
	1601.00.90.00	- Other	kg	35	15	
16.02		**Other prepared or preserved meat, meat offal or blood.**				
	1602.10.00.00	- Homogenised preparations	kg	20	15	
	1602.20.00.00	- Of liver of any animal	kg	35	15	
		- Of poultry of heading 01.05 :				
	1602.31.00.00	-- Of turkeys	kg	35	15	
	1602.32.00.00	-- Of fowls of the species *Gallus domesticus*	kg	35	15	
	1602.39.00.00	-- Other	kg	35	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Of swine :				
	1602.41.00.00	-- Hams and cuts thereof	kg	35	15	
	1602.42.00.00	-- Shoulders and cuts thereof	kg	35	15	
	1602.49.00.00	-- Other, including mixtures	kg	35	15	
		- Of bovine animals:				
	1602.50.10.00	-- Canned beef (corned beef)	kg	35	15	
	1602.50.90.00	-- Other	kg	35	15	
	1602.90.00.00	- Other, including preparations of blood of any animal	kg	35	15	
16.03	1603.00.00.00	**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.**	kg	20	15	
16.04		**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.**				
		- Fish, whole or in pieces, but not minced :				
	1604.11.00.00	-- Salmon	kg	20	15	
	1604.12.00.00	-- Herrings	kg	20	15	
		-- Sardines, sardinella and brisling or sprats				
	1604.13.10.00	--- Sardines, in ¼ club cans of a height of 30 mm or less:	kg	20	15	
	1604.13.90.00	--- Other	kg	20	15	
	1604.14.00.00	-- Tunas, skipjack and bonito (*Sarda spp.*)	kg	20	15	
	1604.15.00.00	-- Mackerel	kg	20	15	
	1604.16.00.00	-- Anchovies	kg	20	15	
	1604.17.00.00	-- Eels	kg	20	15	
	1604.18.00.00	-- Shark fins	kg	20	15	
	1604.19.00.00	-- Other	kg	20	15	
	1604.20.00.00	- Other prepared or preserved fish	kg	20	15	
		- Caviar and caviar substitutes :				
	1604.31.00.00	-- Caviar	kg	20	15	
	1604.32.00.00	-- Caviar substitutes	kg	20	15	
16.05		**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.**				
	1605.10.00.00	- Crab	kg	20	15	
		- Shrimps and prawns :				
	1605.21.00.00	-- Not in airtight container	kg	20	15	
	1605.29.00.00	-- Other	kg	20	15	
	1605.30.00.00	- Lobster	kg	20	15	
	1605.40.00.00	- Other crustaceans	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Molluscs :				
	1605.51.00.00	-- Oysters	kg	20	15	
	1605.52.00.00	-- Scallops, including queen scallops	kg	20	15	
	1605.53.00.00	-- Mussels	kg	20	15	
	1605.54.00.00	-- Cuttle fish and squid	kg	20	15	
	1605.55.00.00	-- Octopus	kg	20	15	
	1605.56.00.00	-- Clams, cockles and arkshells	kg	20	15	
	1605.57.00.00	-- Abalone	kg	20	15	
	1605.58.00.00	-- Snails, other than sea snails	kg	20	15	
	1605.59.00.00	-- Other	kg	20	15	
		- Other aquatic invertebrates :				
	1605.61.00.00	-- Sea cucumbers	kg	20	15	
	1605.62.00.00	-- Sea urchins	kg	20	15	
	1605.63.00.00	-- Jellyfish	kg	20	15	
	1605.69.00.00	-- Other	kg	20	15	

Chapter 17

Sugars and sugar confectionery

Note.

1.- This Chapter does not cover :

(a) Sugar confectionery containing cocoa (heading 18.06);

(b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or

(c) Medicaments or other products of Chapter 30.

Subheading Notes.

1.- For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
17.01		**Cane or beet sugar and chemically pure sucrose, in solid form.**				
		- Raw sugar not containing added flavouring or colouring matter :				
	1701.12.00.00	-- Beet sugar	kg	20	15	
	1701.13.00.00	-- Cane sugar specified in Subheading Note 2 to this Chapter	kg	10	15	
		-- Other cane sugar:				
	1701.14.10.00	--- Meant for sugar refinery	kg	10	15	
	1701.14.90.00	--- Other	kg	20	15	
		- Other :				
		-- Containing added flavouring or colouring matter:				
	1701.91.10.00	--- In powder, crystal or granule form	kg	20	15	
	1701.91.90.00	--- Other	kg	20	15	
		-- Other:				
	1701.99.10.00	--- In powder, crystal or granule form	kg	20	15	
	1701.99.90.00	--- Other	kg	20	15	
17.02		**Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.**				
		- Lactose and lactose syrup :				
	1702.11.00.00	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	5	15	
	1702.19.00.00	-- Other	kg	5	15	
	1702.20.00.00	- Maple sugar and maple syrup	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	1702.30.00.00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	kg	5	15	
	1702.40.00.00	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	kg	5	15	
	1702.50.00.00	- Chemically pure fructose	kg	5	15	
	1702.60.00.00	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	kg	5	15	
	1702.90.00.00	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	kg	5	15	
17.03		**Molasses resulting from the extraction or refining of sugar.**				
	1703.10.00.00	- Cane molasses	kg	10	15	
	1703.90.00.00	- Other	kg	10	15	
17.04		**Sugar confectionery (including white chocolate), not containing cocoa.**				
	1704.10.00.00	- Chewing gum, whether or not sugar-coated	kg	35	15	
	1704.90.00.00	- Other	kg	35	15	

Chapter 18

Cocoa and cocoa preparations

Notes.

1.- This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
18.01		**Cocoa beans, whole or broken, raw or roasted.**				
		- Cocoa beans:				
	1801.00.11.00	-- Superior quality	kg	5	15	
	1801.00.12.00	-- Standard quality	kg	5	15	
	1801.00.19.00	-- Other quality	kg	5	15	
	1801.00.20.00	- Roasted	kg	5	15	
	1801.00.30.00	- Broken	kg	5	15	
18.02	1802.00.00.00	**Cocoa shells, husks, skins and other cocoa waste.**	kg	10	15	
18.03		**Cocoa paste, whether or not defatted.**				
	1803.10.00.00	- Not defatted	kg	10	15	
	1803.20.00.00	- Wholly or partly defatted	kg	10	15	
18.04		**Cocoa butter, fat and oil.**				
	1804.00.10.00	- Fat and oil of cocoa	kg	10	15	
	1804.00.20.00	- Natural cocoa butter	kg	10	15	
	1804.00.90.00	- Other butter of cocoa and deodorised cocoa	kg	10	15	
18.05		**Cocoa powder, not containing added sugar or other sweetening matter.**				
	1805.00.10.00	- In packing with a net content not exceeding 2 kg	kg	35	15	
	1805.00.90.00	- Other	kg	35	15	
18.06		**Chocolate and other food preparations containing cocoa.**				
	1806.10.00.00	- Cocoa powder, containing added sugar or other sweetening matter	kg	35	15	
	1806.20.00.00	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	kg	35	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other, in blocks, slabs or bars :				
	1806.31.00.00	-- Filled	kg	35	15	
		-- Not filled:				
	1806.32.10.00	--- Chocolate	kg	35	15	
	1806.32.90.00	--- Other	kg	35	15	
		- Other:				
	1806.90.10.00	-- Other confectionery containing cocoa and chocolate	kg	35	15	
	1806.90.90.00	-- Other food preparations containing cocoa and chocolate	kg	35	15	

Chapter 19

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

Notes.

1.- This Chapter does not cover :

(a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or

(c) Medicaments or other products of Chapter 30.

2.- For the purposes of heading 19.01 :

(a) The term "groats" means cereal groats of Chapter 11;

(b) The terms "flour" and "meal" mean :

(1) Cereal flour and meal of Chapter 11, and

(2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

3.- Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

4.- For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
19.01		**Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.**				
	1901.10.00.00	- Preparations suitable for infant or young children , put up for retail sale	kg	5	15	
	1901.20.00.00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	kg	10	15	
		- Other:				
	1901.90.10.00	-- Preparations of milk containing vegetable fats and oils, powdered or granular, in packings of 25 kg or more	kg	5	15	
	1901.90.20.00	-- Preparations of milk containing vegetable fats and oils, powdered or granular, in packings of less than 25 kg but not exceeding 12.5 kg	kg	5	15	
	1901.90.30.00	-- Malt extract	kg	5	15	
	1901.90.40.00	-- Malted beverage powder in bulk of not less than 25 kg	kg	10	15	
		-- Other:				
	1901.90.91.00	--- Food preparation of cassava product of heading 11.06 (including "Gari" but excluding products of heading 19.03)	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	1901.90.99.00	--- Other	kg	20	15	
19.02		**Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.**				
		- Uncooked pasta, not stuffed or otherwise prepared :				
	1902.11.00.00	-- Containing eggs	kg	20	15	
	1902.19.00.00	-- Other	kg	20	15	
	1902.20.00.00	- Stuffed pasta, whether or not cooked or otherwise prepared	kg	20	15	
	1902.30.00.00	- Other pasta	kg	20	15	
	1902.40.00.00	- Couscous	kg	20	15	
19.03	1903.00.00.00	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.**	kg	20	15	
19.04		**Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.**				
	1904.10.00.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	kg	20	15	
		- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:				
	1904.20.10.00	-- Oat meal in packings of not less than 25 kg	kg	20	15	
	1904.20.90.00	-- Other	kg	20	15	
	1904.30.00.00	- Bulgur wheat	kg	20	15	
	1904.90.00.00	- Other	kg	20	15	
19.05		**Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.**				
	1905.10.00.00	- Crispbread	kg	20	15	
	1905.20.00.00	- Gingerbread and the like	kg	20	15	
		- Sweet biscuits; waffles and wafers :				
	1905.31.00.00	-- Sweet biscuits	kg	35	15	
	1905.32.00.00	-- Waffles and wafers	kg	35	15	
	1905.40.00.00	- Rusks, toasted bread and similar toasted products	kg	35	15	
	1905.90.00.00	- Other	kg	35	15	

Chapter 20

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

Notes.

1.- This Chapter does not cover :

(a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

(b) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(c) Bakers' wares and other products of heading 19.05; or

(d) Homogenised composite food preparations of heading 21.04.

2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).

3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).

4.- Tomato juice the dry weight content of which is 7 % or more is to be classified in heading 20.02.

5.- For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6.- For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol..

Subheading Notes.

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

2.- For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
20.01		**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.**				
	2001.10.00.00	- Cucumbers and gherkins	kg	20	15	
	2001.90.00.00	- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
20.02		**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.**				
	2002.10.00.00	- Tomatoes, whole or in pieces	kg	35	15	
		- Other:				
		-- Tomato paste or concentrates, not put up for retail sale:				
	2002.90.11.00	--- Triple concentrate	kg	10	15	
	2002.90.19.00	--- Other	kg	10	15	
	2002.90.20.00	-- Tomato paste or concentrates, put up for retail sale	kg	35	15	
	2002.90.90.00	-- Other	kg	35	15	
20.03		**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.**				
	2003.10.00.00	- Mushrooms of the genus *Agaricus*	kg	20	15	
	2003.90.00.00	- Other	kg	20	15	
20.04		**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.**				
	2004.10.00.00	- Potatoes	kg	35	15	
	2004.90.00.00	- Other vegetables and mixtures of vegetables	kg	20	15	
20.05		**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.**				
	2005.10.00.00	- Homogenised vegetables	kg	20	15	
	2005.20.00.00	- Potatoes	kg	35	15	
	2005.40.00.00	- Peas (*Pisum sativum*)	kg	20	15	
		- Beans (*Vigna spp., Phaseolus spp.*) :				
	2005.51.00.00	-- Beans, shelled	kg	20	15	
	2005.59.00.00	-- Other	kg	20	15	
	2005.60.00.00	- Asparagus	kg	20	15	
	2005.70.00.00	- Olives	kg	20	15	
	2005.80.00.00	- Sweet corn (*Zea mays var. saccharata*)	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other vegetables and mixtures of vegetables :				
	2005.91.00.00	-- Bamboo shoots	kg	20	15	
	2005.99.00.00	-- Other	kg	20	15	
20.06	2006.00.00.00	**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).**	kg	20	15	
20.07		**Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.**				
	2007.10.00.00	- Homogenised preparations	kg	20	15	
		- Other :				
	2007.91.00.00	-- Citrus fruit	kg	20	15	
	2007.99.00.00	-- Other	kg	20	15	
20.08		**Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.**				
		- Nuts, ground-nuts and other seeds, whether or not mixed together :				
		-- Ground-nuts:				
	2008.11.10.00	--- Peanut butter	kg	20	15	
	2008.11.90.00	--- Other	kg	20	15	
	2008.19.00.00	-- Other, including mixtures	kg	20	15	
	2008.20.00.00	- Pineapples	kg	20	15	
	2008.30.00.00	- Citrus fruit	kg	20	15	
	2008.40.00.00	- Pears	kg	20	15	
	2008.50.00.00	- Apricots	kg	20	15	
	2008.60.00.00	- Cherries	kg	20	15	
	2008.70.00.00	- Peaches, including nectarines	kg	20	15	
	2008.80.00.00	- Strawberries	kg	20	15	
		- Other, including mixtures other than those of subheading 2008.19 :				
	2008.91.00.00	-- Palm hearts	kg	20	15	
	2008.93.00.00	-- Cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea*)	kg	20	15	
	2008.97.00.00	-- Mixtures	kg	20	15	
	2008.99.00.00	-- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
20.09		**Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.**				
		- Orange juice :				
		-- Frozen:				
	2009.11.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	15	
	2009.11.90.00	--- Other	kg	20	15	
		-- Not frozen, of a Brix value not exceeding 20:				
	2009.12.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	15	
	2009.12.90.00	--- Other	kg	20	15	
		-- Other:				
	2009.19.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	15	
	2009.19.90.00	--- Other	kg	20	15	
		- Grapefruit (including pomelo) juice :				
		-- Of a Brix value not exceeding 20:				
	2009.21.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	15	
	2009.21.90.00	--- Other	kg	20	15	
		-- Other:				
	2009.29.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	15	
	2009.29.90.00	--- Other	kg	20	15	
		- Juice of any other single citrus fruit :				
		-- Of a Brix value not exceeding 20:				
	2009.31.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	15	
	2009.31.90.00	--- Other	kg	20	15	
		-- Other:				
	2009.39.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	15	
	2009.39.90.00	--- Other	kg	20	15	
		- Pineapple juice :				
		-- Of a Brix value not exceeding 20:				
	2009.41.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	15	
	2009.41.90.00	--- Other	kg	20	15	
		-- Other:				
	2009.49.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	2009.49.90.00	--- Other	kg	20	15	
		- Tomato juice:				
	2009.50.10.00	-- Concentrate of weight not less than 25 kg for industrial use	kg	10	15	
	2009.50.90.00	-- Other	kg	20	15	
		- Grape juice (including grape must) :				
		-- Of a Brix value not exceeding 30:				
	2009.61.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	15	
	2009.61.90.00	--- Other	kg	20	15	
		-- Other:				
	2009.69.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	15	
	2009.69.90.00	--- Other	kg	20	15	
		- Apple juice :				
		-- Of a Brix value not exceeding 20:				
	2009.71.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	15	
	2009.71.90.00	--- Other	kg	20	15	
		-- Other:				
	2009.79.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	15	
	2009.79.90.00	--- Other	kg	20	15	
		- Juice of any other single fruit or vegetable :				
		-- Cranberry (*Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea*) juice:				
	2009.81.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	15	
	2009.81.90.00	--- Other	kg	20	15	
		-- Other:				
		--- Guava juice:				
	2009.89.11.00	---- Concentrate of weight not less than 25 kg for industrial use	kg	10	15	
	2009.89.19.00	---- Other	kg	20	15	
		--- Tamarind juice:				
	2009.89.21.00	---- Concentrate of weight not less than 25 kg for industrial use	kg	10	15	
	2009.89.29.00	---- Other	kg	20	15	
		--- Mango juice:				
	2009.89.31.00	---- Concentrate of weight not less than 25 kg for industrial use	kg	10	15	
	2009.89.39.00	---- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		--- Other:				
	2009.89.91.00	---- Concentrate of weight not less than 25 kg for industrial use	kg	10	15	
	2009.89.99.00	---- Other	kg	20	15	
		- Mixtures of juices:				
	2009.90.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	15	
	2009.90.90.00	--- Other	kg	20	15	

Chapter 21

Miscellaneous edible preparations

Notes.

1.- This Chapter does not cover :

(a) Mixed vegetables of heading 07.12;

(b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);

(c) Flavoured tea (heading 09.02);

(d) Spices or other products of headings 09.04 to 09.10;

(e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or

(g) Prepared enzymes of heading 35.07.

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
21.01		**Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.**				
		- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :				
	2101.11.00.00	-- Extracts, essences and concentrates	kg	10	15	
	2101.12.00.00	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	kg	20	15	
	2101.20.00.00	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	kg	10	15	
	2101.30.00.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	kg	20	15	
21.02		**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.**				
	2102.10.00.00	- Active yeasts	kg	5	15	
	2102.20.00.00	- Inactive yeasts; other single-cell micro-organisms, dead	kg	5	15	
	2102.30.00.00	- Prepared baking powders	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
21.03		**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.**				
	2103.10.00.00	- Soya sauce	kg	20	15	
	2103.20.00.00	- Tomato ketchup and other tomato sauces	kg	35	15	
	2103.30.00.00	- Mustard flour and meal and prepared mustard	kg	20	15	
		- Other:				
	2103.90.10.00	-- Fish sauce "NUOC-MAM"	kg	20	15	
		-- Other:				
	2103.90.91.00	--- Seasoning powder in packings of not less than 25 kg	kg	20	15	
	2103.90.99.00	--- Other	kg	20	15	
21.04		**Soups and broths and preparations therefor; homogenised composite food preparations.**				
		- Soups and broths and preparations therefor:				
	2104.10.10.00	-- Preparations in block or loaf form	kg	20	15	
	2104.10.90.00	-- Other	kg	20	15	
	2104.20.00.00	- Homogenised composite food preparations	kg	20	15	
21.05	2105.00.00.00	**Ice cream and other edible ice, whether or not containing cocoa.**	kg	20	15	
21.06		**Food preparations not elsewhere specified or included.**				
		- Protein concentrates and textured protein substances:				
	2106.10.10.00	-- Protein concentrates	kg	5	15	
	2106.10.20.00	-- Textured protein substances	kg	10	15	
		- Other:				
	2106.90.10.00	-- Syrups containing added flavouring or colouring matter	kg	20	15	
		-- Other:				
	2106.90.91.00	--- Stock powder	kg	10	15	
	2106.90.92.00	--- Extracts, essences and flavouring products of a kind used in the drink industries	kg	10	15	
	2106.90.93.00	--- Bread-improvers	kg	5	15	
	2106.90.94.00	--- Powders for the instant preparation of drinks	kg	20	15	
	2106.90.95.00	--- Preparations for "herbal tea"	kg	20	15	
	2106.90.96.00	--- Food supplements	kg	20	15	
	2106.90.99.00	--- Other	kg	20	15	

Chapter 22

Beverages, spirits and vinegar

Notes.

1.- This Chapter does not cover :

(a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);

(b) Sea water (heading 25.01);

(c) Distilled or conductivity water or water of similar purity (heading 28.53);

(d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);

(e) Medicaments of heading 30.03 or 30.04; or

(f) Perfumery or toilet preparations (Chapter 33).

2.- For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20 °C.

3.- For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
22.01		**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.**				
		- Mineral waters and aerated waters:				
	2201.10.10.00	-- Mineral waters	l	35	15	17.5
	2201.10.20.00	-- Aerated waters	l	35	15	17.5
	2201.90.00.00	- Other	l	35	15	17.5
22.02		**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.**				
	2202.10.00.00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	l	20	15	17.5
		- Other:				
	2202.91.00.00	-- Non-alcoholic beer	l	20	15	17.5
		-- Other:				
	2202.99.10.00	--- Beverages containing high doses of caffeine of the kind "Energy drinks"	l	20	15	17.5
	2202.99.90.00	--- Other[1]	l	20	15	

[1] Malt drink under 2202.99.90.00 attracts import excise of 17.5%. Declarants must use the '**user defined option'** in GCMS to capture the tax.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
22.03		**Beer made from malt.**				
	2203.00.10.00	- In containers holding 50 centilitres or less	l	20	15	47.5
	2203.00.90.00	- Other	l	20	15	47.5
22.04		**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.**				
	2204.10.00.00	- Sparkling wine	l	20	15	22.5
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :				
	2204.21.00.00	-- In containers holding 2 l or less	l	20	15	22.5
	2204.22.00.00	-- In containers holding more than 2 l but not more than 10 l	l	20	15	22.5
		-- Other:				
	2204.29.10.00	--- Wine in containers holding 200 l or more for industry	l	20	15	22.5
	2204.29.90.00	--- Other	l	20	15	22.5
	2204.30.00.00	- Other grape must	l	20	15	22.5
22.05		**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.**				
	2205.10.00.00	- In containers holding 2 l or less	l	20	15	22.5
	2205.90.00.00	- Other	l	20	15	22.5
22.06		**Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.**				
	2206.00.10.00	- Other beer not made from malt[2]	l	20	15	17.5
		- Other:				
	2206.00.91.00	-- Palm wine	l	20	15	
	2206.00.99.00	-- Other	l	20	15	47.5
22.07		**Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.**				
		- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher:				
	2207.10.10.00	-- For medical, pharmaceutical or scientific purposes	l	10	15	
	2207.10.90.00	-- Other	l	20	15	25
	2207.20.00.00	- Ethyl alcohol and other spirits, denatured, of any strength	l	10	15	10

[2] All beer not made from malt (Other than Cider) and falling under HS Code 2206.00.10.00 will attract import excise of 47.5%.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
22.08		**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages.**				
		- Spirits obtained by distilling grape wine or grape marc:				
	2208.20.10.00	-- Brandy	l	20	15	25
	2208.20.90.00	-- Other	l	20	15	25
	2208.30.00.00	- Whiskies	l	20	15	25
	2208.40.00.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	l	20	15	25
	2208.50.00.00	- Gin and Geneva	l	20	15	25
	2208.60.00.00	- Vodka	l	20	15	25
	2208.70.00.00	- Liqueurs and cordials	l	20	15	25
	2208.90.00.00	- Other	l	20	15	25
22.09		**Vinegar and substitutes for vinegar obtained from acetic acid.**				
	2209.00.10.00	- Alcohol vinegar	l	20	15	
	2209.00.90.00	- Other	l	20	15	

Chapter 23

Residues and waste from the food industries; prepared animal fodder

Note.

1.- Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Subheading Note.

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
23.01		**Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.**				
	2301.10.00.00	- Flours, meals and pellets, of meat or meat offal; greaves	kg	10	0	
	2301.20.00.00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	kg	10	0	
23.02		**Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.**				
	2302.10.00.00	- Of maize (corn)	kg	10	0	
	2302.30.00.00	- Of wheat	kg	10	0	
	2302.40.00.00	- Of other cereals	kg	10	0	
	2302.50.00.00	- Of leguminous plants	kg	10	0	
23.03		**Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.**				
	2303.10.00.00	- Residues of starch manufacture and similar residues	kg	10	0	
	2303.20.00.00	- Beet-pulp, bagasse and other waste of sugar manufacture	kg	10	0	
	2303.30.00.00	- Brewing or distilling dregs and waste	kg	10	0	
23.04	2304.00.00.00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.**	kg	10	0	
23.05	2305.00.00.00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.**	kg	10	0	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
23.06		**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.**				
	2306.10.00.00	- Of cotton seeds	kg	10	0	
	2306.20.00.00	- Of linseed	kg	10	0	
	2306.30.00.00	- Of sunflower seeds	kg	10	0	
		- Of rape or colza seeds :				
	2306.41.00.00	-- Of low erucic acid rape or colza seeds	kg	10	0	
	2306.49.00.00	-- Other	kg	10	0	
	2306.50.00.00	- Of coconut or copra	kg	10	0	
	2306.60.00.00	- Of palm nuts or kernels	kg	10	0	
	2306.90.00.00	- Other	kg	10	0	
23.07	2307.00.00.00	**Wine lees; argol.**	kg	10	0	
23.08	2308.00.00.00	**Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.**	kg	10	0	
23.09		**Preparations of a kind used in animal feeding.**				
	2309.10.00.00	- Dog or cat food, put up for retail sale	kg	20	15	
		- Other:				
	2309.90.10.00	-- Preparations containing added vitamins	kg	5	0	
	2309.90.90.00	-- Other	kg	10	0	

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

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

Subheading Note.

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
24.01		**Unmanufactured tobacco; tobacco refuse.**				
	2401.10.00.00	- Tobacco, not stemmed/stripped	kg	5	15	
	2401.20.00.00	- Tobacco, partly or wholly stemmed/stripped	kg	5	15	
	2401.30.00.00	- Tobacco refuse	kg	5	15	
24.02		**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.**				
	2402.10.00.00	- Cigars, cheroots and cigarillos, containing tobacco	kg	20	15	175
	2402.20.00.00	- Cigarettes containing tobacco	kg	20	15	175
	2402.90.00.00	- Other	kg	20	15	175
24.03		**Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.**				
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :				
	2403.11.00.00	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg	20	15	175
	2403.19.00.00	-- Other	kg	20	15	175
		- Other :				
	2403.91.00.00	-- "Homogenised" or "reconstituted" tobacco	kg	10	15	175
		-- Other:				
	2403.99.10.00	--- Expanded tobacco	kg	10	15	175
	2403.99.90.00	--- Other	kg	20	15	175

Section V

MINERAL PRODUCTS

Chapter 25

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

Notes.

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

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

2.- This Chapter does not cover :

(a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);

(b) Earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);

(c) Medicaments or other products of Chapter 30;

(d) Perfumery, cosmetic or toilet preparations (Chapter 33);

(e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);

(f) Precious or semi-precious stones (heading 71.02 or 71.03);

(g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);

(h) Billiard chalks (heading 95.04); or

(ij) Writing or drawing chalks or tailors' chalks (heading 96.09).

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

4.- Heading 25.30 applies, *inter alia*, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or oxide; broken pieces of pottery, brick or concrete. similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
25.01		**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.**				
	2501.00.10.00	- Denatured salt	kg	5	15	
	2501.00.20.00	- Salt for human consumption	kg	10	0	
	2501.00.30.00	- Compressed salt used in animal feeding	kg	5	0	
	2501.00.90.00	- Other	kg	10	15	
25.02	2502.00.00.00	**Unroasted iron pyrites.**	kg	5	15	
25.03	2503.00.00.00	**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.**	kg	5	15	
25.04		**Natural graphite.**				
	2504.10.00.00	- In powder or in flakes	kg	5	15	
	2504.90.00.00	- Other	kg	5	15	
25.05		**Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.**				
	2505.10.00.00	- Silica sands and quartz sands	kg	5	15	
	2505.90.00.00	- Other	kg	5	15	
25.06		**Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**				
	2506.10.00.00	- Quartz	kg	5	15	
	2506.20.00.00	- Quartzite	kg	5	15	
25.07	2507.00.00.00	**Kaolin and other kaolinic clays, whether or not calcined.**	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
25.08		**Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.**				
	2508.10.00.00	- Bentonite	kg	5	15	
	2508.30.00.00	- Fire-clay	kg	5	15	
	2508.40.00.00	- Other clays	kg	5	15	
	2508.50.00.00	- Andalusite, kyanite and sillimanite	kg	5	15	
	2508.60.00.00	- Mullite	kg	5	15	
	2508.70.00.00	- Chamotte or dinas earths	kg	5	15	
25.09	2509.00.00.00	**Chalk.**	kg	5	15	
25.10		**Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.**				
	2510.10.00.00	- Unground	kg	5	15	
	2510.20.00.00	- Ground	kg	5	15	
25.11		**Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.**				
	2511.10.00.00	- Natural barium sulphate (barytes)	kg	5	15	
	2511.20.00.00	- Natural barium carbonate (witherite)	kg	5	15	
25.12	2512.00.00.00	**Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.**	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
25.13		**Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.**				
	2513.10.00.00	- Pumice stone	kg	5	15	
	2513.20.00.00	- Emery, natural corundum, natural garnet and other natural abrasives	kg	5	15	
25.14	2514.00.00.00	**Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**	kg	5	15	
25.15		**Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**				
		- Marble and travertine :				
	2515.11.00.00	-- Crude or roughly trimmed	kg	5	15	
	2515.12.00.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	5	15	
	2515.20.00.00	- Ecaussine and other calcareous monumental or building stone; alabaster	kg	5	15	
25.16		**Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**				
		- Granite :				
	2516.11.00.00	-- Crude or roughly trimmed	kg	5	15	
	2516.12.00.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	5	15	
	2516.20.00.00	- Sandstone	kg	5	15	
	2516.90.00.00	- Other monumental or building stone	kg	5	15	
25.17		**Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.**				
	2517.10.00.00	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	2517.20.00.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	kg	5	15	
	2517.30.00.00	- Tarred macadam	kg	5	15	
		- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated :				
	2517.41.00.00	-- Of marble	kg	5	15	
	2517.49.00.00	-- Other	kg	5	15	
25.18		**Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.**				
	2518.10.00.00	- Dolomite, not calcined or sintered	kg	5	15	
	2518.20.00.00	- Calcined or sintered dolomite	kg	5	15	
	2518.30.00.00	- Dolomite ramming mix	kg	5	15	
25.19		**Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.**				
	2519.10.00.00	- Natural magnesium carbonate (magnesite)	kg	5	15	
	2519.90.00.00	- Other	kg	5	15	
25.20		**Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.**				
	2520.10.00.00	- Gypsum; anhydrite	kg	5	15	
	2520.20.00.00	- Plasters	kg	10	15	
25.21	2521.00.00.00	**Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.**	kg	5	15	
25.22		**Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.**				
	2522.10.00.00	- Quicklime	kg	10	15	
	2522.20.00.00	- Slaked lime	kg	20	15	
	2522.30.00.00	- Hydraulic lime	kg	20	15	
25.23		**Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.**				
	2523.10.00.00	- Cement clinkers	kg	10	15	
		- Portland cement :				
	2523.21.00.00	-- White cement, whether or not artificially coloured	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	2523.29.00.00	-- Other	kg	20	15	
	2523.30.00.00	- Aluminous cement	kg	20	15	
	2523.90.00.00	- Other hydraulic cements	kg	20	15	
25.24		**Asbestos.**				
	2524.10.00.00	- Crocidolite	kg	10	15	
	2524.90.00.00	- Other	kg	5	15	
25.25		**Mica, including spliiting; mica waste.**				
	2525.10.00.00	- Crude mica and mica rifted into sheets or splitting	kg	5	15	
	2525.20.00.00	- Mica powder	kg	5	15	
	2525.30.00.00	- Mica waste	kg	5	15	
25.26		**Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.**				
	2526.10.00.00	- Not crushed, not powdered	kg	5	15	
	2526.20.00.00	- Crushed or powdered	kg	5	15	
[25.27]						
25.28	2528.00.00.00	**Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H_3BO_3 calculated on the dry weight.**	kg	5	15	
25.29		**Feldspar; leucite, nepheline and nepheline syenite; fluorspar.**				
	2529.10.00.00	- Feldspar	kg	5	15	
		- Fluorspar :				
	2529.21.00.00	-- Containing by weight 97% or less of calcium fluoride	kg	5	15	
	2529.22.00.00	-- Containing by weight more than 97% of calcium fluoride	kg	5	15	
	2529.30.00.00	- Leucite; nepheline and nepheline syenite	kg	5	15	
25.30		**Mineral substances not elsewhere specified or included.**				
	2530.10.00.00	- Vermiculite, perlite and chlorites, unexpanded	kg	5	15	
	2530.20.00.00	- Kieserite, epsomite (natural magnesium sulphates)	kg	5	15	
	2530.90.00.00	- Other	kg	5	15	

Chapter 26

Ores, slag and ash

Notes.

1.- This Chapter does not cover :

(a) Slag or similar industrial waste prepared as macadam (heading 25.17);

(b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);

(c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);

(d) Basic slag of Chapter 31;

(e) Slag wool, rock wool or similar mineral wools (heading 68.06);

(f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or

(g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2.- For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3.- Heading 26.20 applies only to :

(a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and

(b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

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

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

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Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
26.01		**Iron ores and concentrates, including roasted iron pyrites.**				
		- Iron ores and concentrates, other than roasted iron pyrites :				
		-- Non-agglomerated:				
	2601.11.10.00	--- Iron ores lumps	kg	5	15	
	2601.11.20.00	--- Iron ores fines	kg	5	15	
	2601.11.30.00	--- Iron ores concentrates	kg	5	15	
	2601.11.90.00	--- Other	kg	5	15	
	2601.12.00.00	-- Agglomerated	kg	5	15	
	2601.20.00.00	- Roasted iron pyrites	kg	5	15	
26.02	2602.00.00.00	**Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.**	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
26.03	2603.00.00.00	**Copper ores and concentrates.**	kg	5	15	
26.04	2604.00.00.00	**Nickel ores and concentrates.**	kg	5	15	
26.05	2605.00.00.00	**Cobalt ores and concentrates.**	kg	5	15	
26.06	2606.00.00.00	**Aluminium ores and concentrates.**	kg	5	15	
26.07	2607.00.00.00	**Lead ores and concentrates.**	kg	5	15	
26.08	2608.00.00.00	**Zinc ores and concentrates.**	kg	5	15	
26.09	2609.00.00.00	**Tin ores and concentrates.**	kg	5	15	
26.10	2610.00.00.00	**Chromium ores and concentrates.**	kg	5	15	
26.11	2611.00.00.00	**Tungsten ores and concentrates.**	kg	5	15	
26.12		**Uranium or thorium ores and concentrates.**				
	2612.10.00.00	- Uranium ores and concentrates	kg	5	15	
	2612.20.00.00	- Thorium ores and concentrates	kg	5	15	
26.13		**Molybdenum ores and concentrates.**				
	2613.10.00.00	- Roasted	kg	5	15	
	2613.90.00.00	- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
26.14	2614.00.00.00	**Titanium ores and concentrates.**	kg	5	15	
26.15		**Niobium, tantalum, vanadium or zirconium ores and concentrates.**				
	2615.10.00.00	- Zirconium ores and concentrates	kg	5	15	
	2615.90.00.00	- Other	kg	5	15	
26.16		**Precious metal ores and concentrates.**				
	2616.10.00.00	- Silver ores and concentrates	kg	5	15	
		- Other:				
	2616.90.10.00	-- Gold ores and concentrates	kg	5	15	
	2616.90.90.00	-- Other	kg	5	15	
26.17		**Other ores and concentrates.**				
	2617.10.00.00	- Antimony ores and concentrates	kg	5	15	
	2617.90.00.00	- Other	kg	5	15	
26.18	2618.00.00.00	**Granulated slag (slag sand) from the manufacture of iron or steel.**	kg	5	15	
26.19	2619.00.00.00	**Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.**	kg	5	15	
26.20		**Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.**				
		- Containing mainly zinc :				
	2620.11.00.00	-- Hard zinc spelter	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	2620.19.00.00	-- Other	kg	5	15	
		- Containing mainly lead :				
	2620.21.00.00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	kg	5	15	
	2620.29.00.00	-- Other	kg	5	15	
	2620.30.00.00	- Containing mainly copper	kg	5	15	
	2620.40.00.00	- Containing mainly aluminium	kg	5	15	
	2620.60.00.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	kg	5	15	
		- Other :				
	2620.91.00.00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	kg	5	15	
	2620.99.00.00	-- Other	kg	5	15	
26.21		**Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.**				
	2621.10.00.00	- Ash and residues from the incineration of municipal waste	kg	5	15	
	2621.90.00.00	- Other	kg	5	15	

Chapter 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

Notes.

1.- This Chapter does not cover :

(a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;

(b) Medicaments of heading 30.03 or 30.04; or

(c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

2.- References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3.- For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include :

(a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);

(b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and

(c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

1.- For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.

2.- For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

3.- For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50 % by weight of benzene, toluene, xylenes or naphthalene, respectively.

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
27.01		**Coal; briquettes, ovoids and similar solid fuels manufactured from coal.**				
		- Coal, whether or not pulverised, but not agglomerated :				
	2701.11.00.00	-- Anthracite	kg	5	15	
	2701.12.00.00	-- Bituminous coal	kg	5	15	
	2701.19.00.00	-- Other coal	kg	5	15	
	2701.20.00.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	kg	5	15	
27.02		**Lignite, whether or not agglomerated, excluding jet.**				
	2702.10.00.00	- Lignite, whether or not pulverised, but not agglomerated	kg	5	15	
	2702.20.00.00	- Agglomerated lignite	kg	5	15	
27.03	2703.00.00.00	**Peat (including peat litter), whether or not agglomerated.**	kg	5	15	
27.04	2704.00.00.00	**Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.**	kg	5	15	
27.05	2705.00.00.00	**Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.**	kg	5	15	
27.06	2706.00.00.00	**Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.**	kg	5	15	
27.07		**Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.**				
	2707.10.00.00	- Benzol (benzene)	kg	5	15	
	2707.20.00.00	- Toluol (toluene)	kg	5	15	
	2707.30.00.00	- Xylol (xylenes)	kg	5	15	
	2707.40.00.00	- Naphthalene	kg	5	15	
	2707.50.00.00	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	kg	5	15	
		- Other :				
	2707.91.00.00	-- Creosote oils	kg	5	15	
	2707.99.00.00	-- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
27.08		**Pitch and pitch coke, obtained from coal tar or from other mineral tars.**				
	2708.10.00.00	- Pitch	kg	5	15	
	2708.20.00.00	- Pitch coke	kg	5	15	
27.09	2709.00.00.00	**Petroleum oils and oils obtained from bituminous minerals, crude.**	kg	0	0	
27.10		**Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.**				
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :				
		-- Light oils and preparations:				
	2710.12.10.00	--- Partially refined oil including crude oil having undergone primary refinement	kg	0	0	
		--- Special spirit:				
	2710.12.21.00	---- White spirit	kg	5	15	
	2710.12.29.00	---- Other	kg	10	15	
	2710.12.30.00	--- Aviation spirit	kg	10	15	
	2710.12.40.00	--- Motor spirit, super	kg	10	0	
	2710.12.50.00	--- Motor spirit, ordinary	kg	10	0	
	2710.12.90.00	--- Other	kg	10	15	
		-- Other:				
		--- Medium oils:				
	2710.19.11.00	---- Kerosine type jet fuel	kg	10	15	
	2710.19.12.00	---- Kerosine	kg	5	0	
	2710.19.19.00	---- Other	kg	10	15	
		--- Heavy oils, excluding lubricating oils:				
	2710.19.21.00	---- Gas oil	kg	10	0	
	2710.19.22.00	---- Domestic fuel oil	kg	5	15	
	2710.19.23.00	---- Light fuel oil	kg	5	15	
	2710.19.24.00	---- Heavy fuel oil I	kg	5	15	
	2710.19.25.00	---- Heavy fuel oil II	kg	5	15	
		--- Lubricating oils:				
	2710.19.31.00	---- Meant to be mixed further	kg	10	15	
	2710.19.32.00	---- Brake fluid	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	2710.19.33.00	---- Grease	kg	10	15	
		---- Other				
	2710.19.39.10	----- Two-cycle motor oil	kg	10	15	
	2710.19.39.90	----- Other	kg	10	15	
	2710.20.00.00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	kg	10	15	
		- Waste oils :				
	2710.91.00.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	10	15	
	2710.99.00.00	-- Other	kg	10	15	
27.11		**Petroleum gases and other gaseous hydrocarbons.**				
		- Liquefied :				
	2711.11.00.00	-- Natural gas	kg	5	0	
	2711.12.00.00	-- Propane	kg	5	0	
	2711.13.00.00	-- Butanes	kg	0	0	
	2711.14.00.00	-- Ethylene, propylene, butylene and butadiene	kg	5	0	
	2711.19.00.00	-- Other	kg	5	0	
		- In gaseous state :				
	2711.21.00.00	-- Natural gas	kg	5	0	
	2711.29.00.00	-- Other	kg	5	0	
27.12		**Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.**				
	2712.10.00.00	- Petroleum jelly	kg	5	15	
	2712.20.00.00	- Paraffin wax containing by weight less than 0.75 % of oil	kg	5	15	
	2712.90.00.00	- Other	kg	5	15	
27.13		**Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.**				
		- Petroleum coke :				
	2713.11.00.00	-- Not calcined	kg	5	15	
	2713.12.00.00	-- Calcined	kg	5	15	
	2713.20.00.00	- Petroleum bitumen	kg	5	15	
	2713.90.00.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
27.14		**Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.**				
	2714.10.00.00	- Bituminous or oil shale and tar sands	kg	5	15	
	2714.90.00.00	- Other	kg	5	15	
27.15	2715.00.00.00	**Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).**	kg	5	15	
27.16	2716.00.00.00	**Electrical energy. (optional heading)**	1000 kwh	5	15	

Section VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

1.- (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.

2.- Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

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

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

(b) presented together; and

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

Chapter 28

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

Notes.

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

(a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) The products mentioned in (a) above dissolved in water;

(c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

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

2.- In addition to dithionites and sulphoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in heading 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter :

(a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);

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

(c) Carbon disulphide (heading 28.13);

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

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

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

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

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

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

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

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

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

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

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

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

5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.

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

6.- Heading 28.44 applies only to :

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

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

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

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

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

(f) Radioactive residues whether or not usable.

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

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

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

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

Subheading Note.

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		I.- CHEMICAL ELEMENTS				
28.01		**Fluorine, chlorine, bromine and iodine.**				
	2801.10.00.00	- Chlorine	kg	5	15	
	2801.20.00.00	- Iodine	kg	5	15	
	2801.30.00.00	- Fluorine; bromine	kg	5	15	
28.02	2802.00.00.00	**Sulphur, sublimed or precipitated; colloidal sulphur.**	kg	5	15	
28.03	2803.00.00.00	**Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).**	kg	5	15	
28.04		**Hydrogen, rare gases and other non-metals.**				
	2804.10.00.00	- Hydrogen	$m^{3(*)}$	5	15	
		- Rare gases :				
	2804.21.00.00	-- Argon	$m^{3(*)}$	5	15	
	2804.29.00.00	-- Other	$m^{3(*)}$	5	15	
	2804.30.00.00	- Nitrogen	$m^{3(*)}$	5	15	
	2804.40.00.00	- Oxygen	$m^{3(*)}$	5	15	
	2804.50.00.00	- Boron; tellurium	kg	5	15	
		- Silicon :				
	2804.61.00.00	-- Containing by weight not less than 99.99 % of silicon	kg	5	15	
	2804.69.00.00	-- Other	kg	5	15	
	2804.70.00.00	- Phosphorus	kg	5	15	
	2804.80.00.00	- Arsenic	kg	5	15	
	2804.90.00.00	- Selenium	kg	5	15	
28.05		**Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.**				
		- Alkali or alkaline-earth metals :				
	2805.11.00.00	-- Sodium	kg	5	15	
	2805.12.00.00	-- Calcium	kg	5	15	
	2805.19.00.00	-- Other	kg	5	15	
	2805.30.00.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg	5	15	
	2805.40.00.00	- Mercury	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS				
28.06		**Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.**				
	2806.10.00.00	- Hydrogen chloride (hydrochloric acid)	kg	5	15	
	2806.20.00.00	- Chlorosulphuric acid	kg	5	15	
28.07	2807.00.00.00	**Sulphuric acid; oleum.**	kg	5	15	
28.08	2808.00.00.00	**Nitric acid; sulphonitric acids.**	kg	5	15	
28.09		**Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.**				
	2809.10.00.00	- Diphosphorus pentaoxide	kg	5	15	
	2809.20.00.00	- Phosphoric acid and polyphosphoric acids	kg	5	15	
28.10	2810.00.00.00	**Oxides of boron; boric acids.**	kg	5	15	
28.11		**Other inorganic acids and other inorganic oxygen compounds of non-metals.**				
		- Other inorganic acids :				
	2811.11.00.00	-- Hydrogen fluoride (hydrofluoric acid)	kg	5	15	
	2811.12.00.00	-- Hydrogen cyanide (hydrocyanic acid)	kg	5	15	
	2811.19.00.00	-- Other	kg	5	15	
		- Other inorganic oxygen compounds of non-metals :				
	2811.21.00.00	-- Carbon dioxide	kg	5	15	
	2811.22.00.00	-- Silicon dioxide	kg	5	15	
	2811.29.00.00	-- Other	kg	5	15	
		III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS				
28.12		**Halides and halide oxides of non-metals.**				
		- Chlorides and chloride oxides:				
	2812.11.00.00	-- Carbonyl dichloride (phosgene)	kg	5	15	
	2812.12.00.00	-- Phosphorus oxychloride	kg	5	15	
	2812.13.00.00	-- Phosphorus trichloride	kg	5	15	
	2812.14.00.00	-- Phosphorus pentachloride	kg	5	15	
	2812.15.00.00	-- Sulphur monochloride	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	2812.16.00.00	-- Sulphur dichloride	kg	5	15	
	2812.17.00.00	-- Thionyl chloride	kg	5	15	
	2812.19.00.00	-- Other	kg	5	15	
	2812.90.00.00	- Other	kg	5	15	
28.13		**Sulphides of non-metals; commercial phosphorus trisulphide.**				
	2813.10.00.00	- Carbon disulphide	kg	5	15	
	2813.90.00.00	- Other	kg	5	15	
		IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS				
28.14		**Ammonia, anhydrous or in aqueous solution.**				
	2814.10.00.00	- Anhydrous ammonia	kg	5	15	
	2814.20.00.00	- Ammonia in aqueous solution	kg	5	15	
28.15		**Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.**				
		- Sodium hydroxide (caustic soda) :				
	2815.11.00.00	-- Solid	kg	5	15	
	2815.12.00.00	-- In aqueous solution (soda lye or liquid soda)	kg	5	15	
	2815.20.00.00	- Potassium hydroxide (caustic potash)	kg	5	15	
	2815.30.00.00	- Peroxides of sodium or potassium	kg	5	15	
28.16		**Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.**				
	2816.10.00.00	- Hydroxide and peroxide of magnesium	kg	5	15	
	2816.40.00.00	- Oxides, hydroxides and peroxides, of strontium or barium	kg	5	15	
28.17	2817.00.00.00	**Zinc oxide; zinc peroxide.**	kg	5	15	
28.18		**Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.**				
	2818.10.00.00	- Artificial corundum, whether or not chemically defined	kg	5	15	
	2818.20.00.00	- Aluminium oxide, other than artificial corundum	kg	5	15	
	2818.30.00.00	- Aluminium hydroxide	kg	5	15	
28.19		**Chromium oxides and hydroxides.**				
	2819.10.00.00	- Chromium trioxide	kg	5	15	
	2819.90.00.00	- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
28.20		**Manganese oxides.**				
	2820.10.00.00	- Manganese dioxide	kg	5	15	
	2820.90.00.00	- Other	kg	5	15	
28.21		**Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3.**				
	2821.10.00.00	- Iron oxides and hydroxides	kg	5	15	
	2821.20.00.00	- Earth colours	kg	5	15	
28.22	2822.00.00.00	**Cobalt oxides and hydroxides; commercial cobalt oxides.**	kg	5	15	
28.23	2823.00.00.00	**Titanium oxides.**	kg	5	15	
28.24		**Lead oxides; red lead and orange lead.**				
	2824.10.00.00	- Lead monoxide (litharge, massicot)	kg	5	15	
	2824.90.00.00	- Other	kg	5	15	
28.25		**Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.**				
	2825.10.00.00	- Hydrazine and hydroxylamine and their inorganic salts	kg	5	15	
	2825.20.00.00	- Lithium oxide and hydroxide	kg	5	15	
	2825.30.00.00	- Vanadium oxides and hydroxides	kg	5	15	
	2825.40.00.00	- Nickel oxides and hydroxides	kg	5	15	
	2825.50.00.00	- Copper oxides and hydroxides	kg	5	15	
	2825.60.00.00	- Germanium oxides and zirconium dioxide	kg	5	15	
	2825.70.00.00	- Molybdenum oxides and hydroxides	kg	5	15	
	2825.80.00.00	- Antimony oxides	kg	5	15	
	2825.90.00.00	- Other	kg	5	15	
		V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS				
28.26		**Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.**				
		- Fluorides :				
	2826.12.00.00	-- Of aluminium	kg	5	15	
	2826.19.00.00	-- Other	kg	5	15	
	2826.30.00.00	- Sodium hexafluoroaluminate (synthetic cryolite)	kg	5	15	
	2826.90.00.00	- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
28.27		**Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.**				
	2827.10.00.00	- Ammonium chloride	kg	5	15	
	2827.20.00.00	- Calcium chloride	kg	5	15	
		- Other chlorides :				
	2827.31.00.00	-- Of magnesium	kg	5	15	
	2827.32.00.00	-- Of aluminium	kg	5	15	
	2827.35.00.00	-- Of nickel	kg	5	15	
	2827.39.00.00	-- Other	kg	5	15	
		- Chloride oxides and chloride hydroxides :				
	2827.41.00.00	-- Of copper	kg	5	15	
	2827.49.00.00	-- Other	kg	5	15	
		- Bromides and bromide oxides :				
	2827.51.00.00	-- Bromides of sodium or of potassium	kg	5	15	
	2827.59.00.00	-- Other	kg	5	15	
	2827.60.00.00	- Iodides and iodide oxides	kg	5	15	
28.28		**Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.**				
	2828.10.00.00	- Commercial calcium hypochlorite and other calcium hypochlorites	kg	5	15	
		- Other:				
	2828.90.10.00	-- Sodium hypochlorite (bleach) whether or not concentrated	kg	20	15	
	2828.90.90.00	-- Other	kg	10	15	
28.29		**Chlorates and perchlorates; bromates and perbromates; iodates and periodates.**				
		- Chlorates :				
	2829.11.00.00	-- Of sodium	kg	5	15	
	2829.19.00.00	-- Other	kg	5	15	
	2829.90.00.00	- Other	kg	5	15	
28.30		**Sulphides; polysulphides, whether or not chemically defined.**				
	2830.10.00.00	- Sodium sulphides	kg	5	15	
	2830.90.00.00	- Other	kg	5	15	
28.31		**Dithionites and sulphoxylates.**				
	2831.10.00.00	- Of sodium	kg	5	15	
	2831.90.00.00	- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
28.32		**Sulphites; thiosulphates.**				
	2832.10.00.00	- Sodium sulphites	kg	5	15	
	2832.20.00.00	- Other sulphites	kg	5	15	
	2832.30.00.00	- Thiosulphates	kg	5	15	
28.33		**Sulphates; alums; peroxosulphates (persulphates).**				
		- Sodium sulphates :				
	2833.11.00.00	-- Disodium sulphate	kg	5	15	
	2833.19.00.00	-- Other	kg	5	15	
		- Other sulphates :				
	2833.21.00.00	-- Of magnesium	kg	5	15	
	2833.22.00.00	-- Of aluminium	kg	5	15	
	2833.24.00.00	-- Of nickel	kg	5	15	
	2833.25.00.00	-- Of copper	kg	5	15	
	2833.27.00.00	-- Of barium	kg	5	15	
	2833.29.00.00	-- Other	kg	5	15	
	2833.30.00.00	- Alums	kg	5	15	
	2833.40.00.00	- Peroxosulphates (persulphates)	kg	5	15	
28.34		**Nitrites; nitrates.**				
	2834.10.00.00	- Nitrites	kg	5	15	
		- Nitrates :				
	2834.21.00.00	-- Of potassium	kg	5	15	
	2834.29.00.00	-- Other	kg	5	15	
28.35		**Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.**				
	2835.10.00.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	kg	5	15	
		- Phosphates :				
	2835.22.00.00	-- Of mono- or disodium	kg	5	15	
	2835.24.00.00	-- Of potassium	kg	5	15	
	2835.25.00.00	-- Calcium hydrogenorthophosphate (“dicalcium phosphate”)	kg	5	15	
	2835.26.00.00	-- Other phosphates of calcium	kg	5	15	
	2835.29.00.00	-- Other	kg	5	15	
		- Polyphosphates :				
	2835.31.00.00	-- Sodium triphosphate (sodium tripolyphosphate)	kg	5	15	
	2835.39.00.00	-- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
28.36		**Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.**				
	2836.20.00.00	- Disodium carbonate	kg	5	15	
	2836.30.00.00	- Sodium hydrogencarbonate (sodium bicarbonate)	kg	5	15	
	2836.40.00.00	- Potassium carbonates	kg	5	15	
	2836.50.00.00	- Calcium carbonate	kg	5	15	
	2836.60.00.00	- Barium carbonate	kg	5	15	
		- Other :				
	2836.91.00.00	-- Lithium carbonates	kg	5	15	
	2836.92.00.00	-- Strontium carbonate	kg	5	15	
	2836.99.00.00	-- Other	kg	5	15	
28.37		**Cyanides, cyanide oxides and complex cyanides.**				
		- Cyanides and cyanide oxides :				
	2837.11.00.00	-- Of sodium	kg	5	15	
	2837.19.00.00	-- Other	kg	5	15	
	2837.20.00.00	- Complex cyanides	kg	5	15	
[28.38]						
28.39		**Silicates; commercial alkali metal silicates.**				
		- Of sodium :				
	2839.11.00.00	-- Sodium metasilicates	kg	5	15	
	2839.19.00.00	-- Other	kg	5	15	
	2839.90.00.00	- Other	kg	5	15	
28.40		**Borates; peroxoborates (perborates).**				
		- Disodium tetraborate (refined borax) :				
	2840.11.00.00	-- Anhydrous	kg	5	15	
	2840.19.00.00	-- Other	kg	5	15	
	2840.20.00.00	- Other borates	kg	5	15	
	2840.30.00.00	- Peroxoborates (perborates)	kg	5	15	
28.41		**Salts of oxometallic or peroxometallic acids.**				
	2841.30.00.00	- Sodium dichromate	kg	5	15	
	2841.50.00.00	- Other chromates and dichromates; peroxochromates	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Manganites, manganates and permanganates :				
	2841.61.00.00	-- Potassium permanganate	kg	5	15	
	2841.69.00.00	-- Other	kg	5	15	
	2841.70.00.00	- Molybdates	kg	5	15	
	2841.80.00.00	- Tungstates (wolframates)	kg	5	15	
	2841.90.00.00	- Other	kg	5	15	
28.42		**Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides.**				
	2842.10.00.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	kg	5	15	
	2842.90.00.00	- Other	kg	5	15	
		VI.- MISCELLANEOUS				
28.43		**Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.**				
	2843.10.00.00	- Colloidal precious metals	kg	5	15	
		- Silver compounds :				
	2843.21.00.00	-- Silver nitrate	kg	5	15	
	2843.29.00.00	-- Other	kg	5	15	
	2843.30.00.00	- Gold compounds	kg	5	15	
	2843.90.00.00	- Other compounds; amalgams	kg	5	15	
28.44		**Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.**				
	2844.10.00.00	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	kg	5	15	
	2844.20.00.00	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	2844.30.00.00	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	kg	5	15	
	2844.40.00.00	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	kg	5	15	
	2844.50.00.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg	5	15	
28.45		**Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.**				
	2845.10.00.00	- Heavy water (deuterium oxide)	kg	5	15	
	2845.90.00.00	- Other	kg	5	15	
28.46		**Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.**				
	2846.10.00.00	- Cerium compounds	kg	5	15	
	2846.90.00.00	- Other	kg	5	15	
28.47	2847.00.00.00	**Hydrogen peroxide, whether or not solidified with urea.**	kg	5	15	
[28.48]						
28.49		**Carbides, whether or not chemically defined.**				
	2849.10.00.00	- Of calcium	kg	5	15	
	2849.20.00.00	- Of silicon	kg	5	15	
	2849.90.00.00	- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
28.50	2850.00.00.00	**Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.**	kg	5	15	
[28.51]						
28.52		**Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.**				
	2852.10.00.00	- Chemically defined	kg	5	15	
	2852.90.00.00	- Other	kg	5	15	
28.53		**Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.**				
	2853.10.00.00	- Cyanogen chloride (chlorcyan)	kg	5	15	
	2853.90.00.00	- Other	kg	5	15	

Chapter 29

Organic chemicals

Notes.

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

(a) Separate chemically defined organic compounds, whether or not containing impurities;

(b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

(c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;

(d) The products mentioned in (a), (b) or (c) above dissolved in water;

(e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

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

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

2.- This Chapter does not cover :

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

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

(c) Methane or propane (heading 27.11);

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

(e) Immunological products of heading 30.02;

(f) Urea (heading 31.02 or 31.05);

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

(h) Enzymes (heading 35.07);

(ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3 (heading 36.06);

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

8.- For the purposes of heading 29.37 :

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

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

Subheading Notes.

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.01		**Acyclic hydrocarbons.**				
	2901.10.00.00	- Saturated	kg	5	15	
		- Unsaturated :				
	2901.21.00.00	-- Ethylene	kg	5	15	
	2901.22.00.00	-- Propene (propylene)	kg	5	15	
	2901.23.00.00	-- Butene (butylene) and isomers thereof	kg	5	15	
	2901.24.00.00	-- Buta-1,3-diene and isoprene	kg	5	15	
	2901.29.00.00	-- Other	kg	5	15	
29.02		**Cyclic hydrocarbons.**				
		- Cyclanes, cyclenes and cycloterpenes :				
	2902.11.00.00	-- Cyclohexane	kg	5	15	
	2902.19.00.00	-- Other	kg	5	15	
	2902.20.00.00	- Benzene	kg	5	15	
	2902.30.00.00	- Toluene	kg	5	15	
		- Xylenes :				
	2902.41.00.00	-- *o*-Xylene	kg	5	15	
	2902.42.00.00	-- *m*-Xylene	kg	5	15	
	2902.43.00.00	-- *p*-Xylene	kg	5	15	
	2902.44.00.00	-- Mixed xylene isomers	kg	5	15	
	2902.50.00.00	- Styrene	kg	5	15	
	2902.60.00.00	- Ethylbenzene	kg	5	15	
	2902.70.00.00	- Cumene	kg	5	15	
	2902.90.00.00	- Other	kg	5	15	
29.03		**Halogenated derivatives of hydrocarbons.**				
		- Saturated chlorinated derivatives of acyclic hydrocarbons :				
	2903.11.00.00	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	kg	5	15	
	2903.12.00.00	-- Dichloromethane (methylene chloride)	kg	5	15	
	2903.13.00.00	-- Chloroform (trichloromethane)	kg	5	15	
	2903.14.00.00	-- Carbon tetrachloride	kg	5	15	
	2903.15.00.00	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	kg	5	15	
		-- Other:				
	2903.19.10.00	--- 1,1,1-Trichloroethane (methyl chloroform)	kg	5	15	
	2903.19.90.00	--- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons :				
	2903.21.00.00	-- Vinyl chloride (chloroethylene)	kg	5	15	
	2903.22.00.00	-- Trichloroethylene	kg	5	15	
	2903.23.00.00	-- Tetrachloroethylene (perchloroethylene)	kg	5	15	
	2903.29.00.00	-- Other	kg	5	15	
		- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :				
	2903.31.00.00	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	kg	5	15	
		-- Other:				
	2903.39.10.00	--- Bromomethane (methyl bromide)	kg	5	15	
	2903.39.90.00	--- Other	kg	5	15	
		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :				
	2903.71.00.00	-- Chlorodifluoromethane	kg	5	15	
	2903.72.00.00	-- Dichlorotrifluoroethanes	kg	5	15	
	2903.73.00.00	-- Dichlorofluoroethanes	kg	5	15	
	2903.74.00.00	-- Chlorodifluoroethanes	kg	5	15	
	2903.75.00.00	-- Dichloropentafluoropropanes	kg	5	15	
	2903.76.00.00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	kg	5	15	
	2903.77.00.00	-- Other, perhalogenated only with fluorine and chlorine	kg	5	15	
	2903.78.00.00	-- Other perhalogenated derivatives	kg	5	15	
		-- Other:				
	2903.79.10.00	--- Chlorotetrafluoroethanes	kg	5	15	
	2903.79.20.00	--- Other derivates of methane, ethane or propane halogenated only with fluorine and chlorine	kg	5	15	
	2903.79.30.00	--- Derivatives of methane, ethane or propane halogenated only with fluorine and bromine	kg	5	15	
	2903.79.90.00	--- Other	kg	5	15	
		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :				
	2903.81.00.00	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg	5	15	
	2903.82.00.00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	kg	5	15	
	2903.83.00.00	-- Mirex (ISO)	kg	5	15	
	2903.89.00.00	-- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Halogenated derivatives of aromatic hydrocarbons :				
	2903.91.00.00	-- Chlorobenzene, *o*-dichlorobenzene and *p*-dichlorobenzene	kg	5	15	
	2903.92.00.00	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane)	kg	5	15	
	2903.93.00.00	-- Pentachlorobenzene (ISO)	kg	5	15	
	2903.94.00.00	-- Hexabromobiphenyls	kg	5	15	
	2903.99.00.00	-- Other	kg	5	15	
29.04		**Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.**				
	2904.10.00.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	kg	5	15	
	2904.20.00.00	- Derivatives containing only nitro or only nitroso groups	kg	5	15	
		- Perfluorooctane sulphuric acid, its salts and perfluooctane sulphonyl fluoride				
	2904.31.00.00	-- Perfluorooctane sulphonic acid	kg	5	15	
	2904.32.00.00	-- Ammonium perfluorooctane sulphonate	kg	5	15	
	2904.33.00.00	-- Lithium perfluorooctane sulphonate	kg	5	15	
	2904.34.00.00	-- Potassium perfluorooctane sulphonate	kg	5	15	
	2904.35.00.00	-- Other salts of perfluorooctane sulphonic acid	kg	5	15	
	2904.36.00.00	-- Perfluorooctane sulphonyl fluoride	kg	5	15	
		- Other:				
	2904.91.00.00	-- Trichloronitromethane (chloropicrin)	kg	5	15	
	2904.99.00.00	-- Other	kg	5	15	
		II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.05		**Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
		- Saturated monohydric alcohols :				
	2905.11.00.00	-- Methanol (methyl alcohol)	kg	5	15	
	2905.12.00.00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	kg	5	15	
	2905.13.00.00	-- Butan-1-ol (*n*-butyl alcohol)	kg	5	15	
	2905.14.00.00	-- Other butanols	kg	5	15	
	2905.16.00.00	-- Octanol (octyl alcohol) and isomers thereof	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	2905.17.00.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg	5	15	
	2905.19.00.00	-- Other	kg	5	15	
		- Unsaturated monohydric alcohols :				
	2905.22.00.00	-- Acyclic terpene alcohols	kg	5	15	
	2905.29.00.00	-- Other	kg	5	15	
		- Diols :				
	2905.31.00.00	-- Ethylene glycol (ethanediol)	kg	5	15	
	2905.32.00.00	-- Propylene glycol (propane-1,2-diol)	kg	5	15	
	2905.39.00.00	-- Other	kg	5	15	
		- Other polyhydric alcohols :				
	2905.41.00.00	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	kg	5	15	
	2905.42.00.00	-- Pentaerythritol	kg	5	15	
	2905.43.00.00	-- Mannitol	kg	5	15	
	2905.44.00.00	-- D-glucitol (sorbitol)	kg	5	15	
	2905.45.00.00	-- Glycerol	kg	5	15	
	2905.49.00.00	-- Other	kg	5	15	
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :				
	2905.51.00.00	-- Ethchlorvynol (INN)	kg	5	15	
	2905.59.00.00	-- Other	kg	5	15	
29.06		**Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
		- Cyclanic, cyclenic or cycloterpenic :				
	2906.11.00.00	-- Menthol	kg	5	15	
	2906.12.00.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	kg	5	15	
	2906.13.00.00	-- Sterols and inositols	kg	5	15	
	2906.19.00.00	-- Other	kg	5	15	
		- Aromatic :				
	2906.21.00.00	-- Benzyl alcohol	kg	5	15	
	2906.29.00.00	-- Other	kg	5	15	
		III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.07		**Phenols; phenol-alcohols.**				
		- Monophenols :				
	2907.11.00.00	-- Phenol (hydroxybenzene) and its salts	kg	5	15	
	2907.12.00.00	-- Cresols and their salts	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	2907.13.00.00	-- Octylphenol, nonylphenol and their isomers; salts thereof	kg	5	15	
	2907.15.00.00	-- Naphthols and their salts	kg	5	15	
	2907.19.00.00	-- Other	kg	5	15	
		- Polyphenols; phenol-alcohols :				
	2907.21.00.00	-- Resorcinol and its salts	kg	5	15	
	2907.22.00.00	-- Hydroquinone (quinol) and its salts	kg	5	15	
	2907.23.00.00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	kg	5	15	
	2907.29.00.00	-- Other	kg	5	15	
29.08		**Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.**				
		- Derivatives containing only halogen substituents and their salts :				
	2908.11.00.00	-- Pentachlorophenol (ISO)	kg	5	15	
	2908.19.00.00	-- Other	kg	5	15	
		- Other :				
	2908.91.00.00	-- Dinoseb (ISO) and its salts	kg	5	15	
	2908.92.00.00	-- 4,6-Dinitro-*o*-cresol (DNOC (ISO)) and its salts	kg	5	15	
	2908.99.00.00	-- Other	kg	5	15	
		IV.- ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.09		**Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
		- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :				
	2909.11.00.00	-- Diethyl ether	kg	5	15	
	2909.19.00.00	-- Other	kg	5	15	
	2909.20.00.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5	15	
	2909.30.00.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5	15	
		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :				
	2909.41.00.00	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	2909.43.00.00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	kg	5	15	
	2909.44.00.00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	kg	5	15	
	2909.49.00.00	-- Other	kg	5	15	
	2909.50.00.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5	15	
	2909.60.00.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5	15	
29.10		**Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
	2910.10.00.00	- Oxirane (ethylene oxide)	kg	5	15	
	2910.20.00.00	- Methyloxirane (propylene oxide)	kg	5	15	
	2910.30.00.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	kg	5	15	
	2910.40.00.00	- Dieldrin (ISO, INN)	kg	5	15	
	2910.50.00.00	- Endrin (ISO)	kg	5	15	
	2910.90.00.00	- Other	kg	5	15	
29.11	2911.00.00.00	**Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	kg	5	15	
		V.- ALDEHYDE-FUNCTION COMPOUNDS				
29.12		**Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.**				
		- Acyclic aldehydes without other oxygen function :				
	2912.11.00.00	-- Methanal (formaldehyde)	kg	5	15	
	2912.12.00.00	-- Ethanal (acetaldehyde)	kg	5	15	
	2912.19.00.00	-- Other	kg	5	15	
		- Cyclic aldehydes without other oxygen function :				
	2912.21.00.00	-- Benzaldehyde	kg	5	15	
	2912.29.00.00	-- Other	kg	5	15	
		- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :				
	2912.41.00.00	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	kg	5	15	
	2912.42.00.00	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	kg	5	15	
	2912.49.00.00	-- Other	kg	5	15	
	2912.50.00.00	- Cyclic polymers of aldehydes	kg	5	15	
	2912.60.00.00	- Paraformaldehyde	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
29.13	2913.00.00.00	**Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.**	kg	5	15	
		VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS				
29.14		**Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
		- Acyclic ketones without other oxygen function :				
	2914.11.00.00	-- Acetone	kg	5	15	
	2914.12.00.00	-- Butanone (methyl ethyl ketone)	kg	5	15	
	2914.13.00.00	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	kg	5	15	
	2914.19.00.00	-- Other	kg	5	15	
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :				
	2914.22.00.00	-- Cyclohexanone and methylcyclohexanones	kg	5	15	
	2914.23.00.00	-- Ionones and methylionones	kg	5	15	
		-- Other:				
	2914.29.10.00	--- Camphor	kg	5	15	
	2914.29.90.00	--- Other	kg	5	15	
		- Aromatic ketones without other oxygen function :				
	2914.31.00.00	-- Phenylacetone (phenylpropan-2-one)	kg	5	15	
	2914.39.00.00	-- Other	kg	5	15	
	2914.40.00.00	- Ketone-alcohols and ketone-aldehydes	kg	5	15	
	2914.50.00.00	- Ketone-phenols and ketones with other oxygen function	kg	5	15	
		- Quinones :				
	2914.61.00.00	-- Anthraquinone	kg	5	15	
	2914.62.00.00	-- Coenzyme Q10 (ubidecarenone (INN))	kg	5	15	
	2914.69.00.00	-- Other	kg	5	15	
		- Halogenated, sulphonated, nitrated or nitrosated derivatives:				
	2914.71.00.00	-- Chlordecone (ISO)	kg	5	15	
	2914.79.00.00	-- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		VII.- CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.15		**Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
		- Formic acid, its salts and esters :				
	2915.11.00.00	-- Formic acid	kg	5	15	
	2915.12.00.00	-- Salts of formic acid	kg	5	15	
	2915.13.00.00	-- Esters of formic acid	kg	5	15	
		- Acetic acid and its salts; acetic anhydride :				
	2915.21.00.00	-- Acetic acid	kg	5	15	
	2915.24.00.00	-- Acetic anhydride	kg	5	15	
	2915.29.00.00	-- Other	kg	5	15	
		- Esters of acetic acid :				
	2915.31.00.00	-- Ethyl acetate	kg	5	15	
	2915.32.00.00	-- Vinyl acetate	kg	5	15	
	2915.33.00.00	-- *n*-Butyl acetate	kg	5	15	
	2915.36.00.00	-- Dinoseb (ISO) acetate	kg	5	15	
	2915.39.00.00	-- Other	kg	5	15	
	2915.40.00.00	- Mono-, di- or trichloroacetic acids, their salts and esters	kg	5	15	
	2915.50.00.00	- Propionic acid, its salts and esters	kg	5	15	
	2915.60.00.00	- Butanoic acids, pentanoic acids, their salts and esters	kg	5	15	
	2915.70.00.00	- Palmitic acid, stearic acid, their salts and esters	kg	5	15	
	2915.90.00.00	- Other	kg	5	15	
29.16		**Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
		- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :				
	2916.11.00.00	-- Acrylic acid and its salts	kg	5	15	
	2916.12.00.00	-- Esters of acrylic acid	kg	5	15	
	2916.13.00.00	-- Methacrylic acid and its salts	kg	5	15	
	2916.14.00.00	-- Esters of methacrylic acid	kg	5	15	
	2916.15.00.00	-- Oleic, linoleic or linolenic acids, their salts and esters	kg	5	15	
	2916.16.00.00	-- Binapacryl (ISO)	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	2916.19.00.00	-- Other	kg	5	15	
	2916.20.00.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	5	15	
		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :				
	2916.31.00.00	-- Benzoic acid, its salts and esters	kg	5	15	
	2916.32.00.00	-- Benzoyl peroxide and benzoyl chloride	kg	5	15	
	2916.34.00.00	-- Phenylacetic acid and its salts	kg	5	15	
	2916.39.00.00	-- Other	kg	5	15	
29.17		**Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
		- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :				
	2917.11.00.00	-- Oxalic acid, its salts and esters	kg	5	15	
	2917.12.00.00	-- Adipic acid, its salts and esters	kg	5	15	
	2917.13.00.00	-- Azelaic acid, sebacic acid, their salts and esters	kg	5	15	
	2917.14.00.00	-- Maleic anhydride	kg	5	15	
	2917.19.00.00	-- Other	kg	5	15	
	2917.20.00.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	5	15	
		- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :				
	2917.32.00.00	-- Dioctyl orthophthalates	kg	5	15	
	2917.33.00.00	-- Dinonyl or didecyl orthophthalates	kg	5	15	
	2917.34.00.00	-- Other esters of orthophthalic acid	kg	5	15	
	2917.35.00.00	-- Phthalic anhydride	kg	5	15	
	2917.36.00.00	-- Terephthalic acid and its salts	kg	5	15	
	2917.37.00.00	-- Dimethyl terephthalate	kg	5	15	
	2917.39.00.00	-- Other	kg	5	15	
29.18		**Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
		- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :				

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	2918.11.00.00	-- Lactic acid, its salts and esters	kg	5	15	
	2918.12.00.00	-- Tartaric acid	kg	5	15	
	2918.13.00.00	-- Salts and esters of tartaric acid	kg	5	15	
	2918.14.00.00	-- Citric acid	kg	5	15	
	2918.15.00.00	-- Salts and esters of citric acid	kg	5	15	
	2918.16.00.00	-- Gluconic acid, its salts and esters	kg	5	15	
	2918.17.00.00	-- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	kg	5	15	
	2918.18.00.00	-- Chlorobenzilate (ISO)	kg	5	15	
	2918.19.00.00	-- Other	kg	5	15	
		- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :				
	2918.21.00.00	-- Salicylic acid and its salts	kg	5	15	
	2918.22.00.00	-- *O*-Acetylsalicylic acid, its salts and esters	kg	5	15	
	2918.23.00.00	-- Other esters of salicylic acid and their salts	kg	5	15	
	2918.29.00.00	-- Other	kg	5	15	
	2918.30.00.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	5	15	
		- Other :				
	2918.91.00.00	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	kg	5	15	
	2918.99.00.00	-- Other	kg	5	15	
		VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.19		**Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.**				

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	2919.10.00.00	- Tris(2,3-dibromopropyl) phosphate	kg	5	15	
	2919.90.00.00	- Other	kg	5	15	
29.20		**Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
		- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :				
	2920.11.00.00	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	kg	5	15	
	2920.19.00.00	-- Other	kg	5	15	
		- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:				
	2920.21.00.00	-- Dimethyl phosphite	kg	5	15	
	2920.22.00.00	-- Diethyl Phosphite	kg	5	15	
	2920.23.00.00	-- Trimethyl phosphite	kg	5	15	
	2920.24.00.00	-- Triethyl phosphite	kg	5	15	
	2920.29.00.00	-- Other	kg	5	15	
	2920.30.00.00	- Endosulfan (ISO)	kg	5	15	
	2920.90.00.00	- Other	kg	5	15	
		IX.- NITROGEN-FUNCTION COMPOUNDS				
29.21		**Amine-function compounds.**				
		- Acyclic monoamines and their derivatives; salts thereof :				
	2921.11.00.00	-- Methylamine, di- or trimethylamine and their salts	kg	5	15	
	2921.12.00.00	-- 2-(N,N-Dimethylamino)ethylchloride hydrochloride	kg	5	15	
	2921.13.00.00	-- 2-(N,N-Diethylamino)ethylchloride hydrochloride	kg	5	15	
	2921.14.00.00	-- 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	2921.19.00.00	-- Other	kg	5	15	
		- Acyclic polyamines and their derivatives; salts thereof :				
	2921.21.00.00	-- Ethylenediamine and its salts	kg	5	15	
	2921.22.00.00	-- Hexamethylenediamine and its salts	kg	5	15	
	2921.29.00.00	-- Other	kg	5	15	
	2921.30.00.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	kg	5	15	
		- Aromatic monoamines and their derivatives; salts thereof :				
	2921.41.00.00	-- Aniline and its salts	kg	5	15	
	2921.42.00.00	-- Aniline derivatives and their salts	kg	5	15	
	2921.43.00.00	-- Toluidines and their derivatives; salts thereof	kg	5	15	
	2921.44.00.00	-- Diphenylamine and its derivatives; salts thereof	kg	5	15	
	2921.45.00.00	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	kg	5	15	
	2921.46.00.00	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	kg	5	15	
	2921.49.00.00	-- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Aromatic polyamines and their derivatives; salts thereof :				
	2921.51.00.00	-- *o*-, *m*-, *p*-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	kg	5	15	
	2921.59.00.00	-- Other	kg	5	15	
29.22		**Oxygen-function amino-compounds.**				
		- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :				
	2922.11.00.00	-- Monoethanolamine and its salts	kg	5	15	
	2922.12.00.00	-- Diethanolamine and its salts	kg	5	15	
	2922.14.00.00	-- Dextropropoxyphene (INN) and its salts	kg	5	15	
	2922.15.00.00	-- Triethanolamine	kg	5	15	
	2922.16.00.00	-- Diethanolammonium perfluorooctane sulphonate	kg	5	15	
	2922.17.00.00	-- Methyldiethanolamine and ethyldiethanolamine	kg	5	15	
	2922.18.00.00	-- 2-(N,N-Diisopropylamino)ethanol	kg	5	15	
	2922.19.00.00	-- Other	kg	5	15	
		- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :				
	2922.21.00.00	-- Aminohydroxynaphthalenesulphonic acids and their salts	kg	5	15	
	2922.29.00.00	-- Other	kg	5	15	
		- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :				
	2922.31.00.00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	kg	5	15	
	2922.39.00.00	-- Other	kg	5	15	
		- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :				
	2922.41.00.00	-- Lysine and its esters; salts thereof	kg	5	15	
		-- Glutamic acid and its salts:				
	2922.42.10.00	--- Chemically refined monosodium glutamate powder or granules put up in packing for retail sale (for example A-one)	kg	10	15	
	2922.42.90.00	--- Other	kg	5	15	
	2922.43.00.00	-- Anthranilic acid and its salts	kg	5	15	
	2922.44.00.00	-- Tilidine (INN) and its salts	kg	5	15	
	2922.49.00.00	-- Other	kg	5	15	
	2922.50.00.00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
29.23		**Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.**				
	2923.10.00.00	- Choline and its salts	kg	5	15	
	2923.20.00.00	- Lecithins and other phosphoaminolipids	kg	5	15	
	2923.30.00.00	- Tetraethylammonium perfluorooctane sulphonate	kg	5	15	
	2923.40.00.00	- Didecyldimethylammonium perfluorooctane sulphonate	kg	5	15	
	2923.90.00.00	- Other	kg	5	15	
29.24		**Carboxyamide-function compounds; amide-function compounds of carbonic acid.**				
		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :				
	2924.11.00.00	-- Meprobamate (INN)	kg	5	15	
	2924.12.00.00	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	kg	5	15	
	2924.19.00.00	-- Other	kg	5	15	
		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :				
	2924.21.00.00	-- Ureines and their derivatives; salts thereof	kg	5	15	
	2924.23.00.00	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	kg	5	15	
	2924.24.00.00	-- Ethinamate (INN)	kg	5	15	
	2924.25.00.00	-- Alachlor (ISO)	kg	5	15	
	2924.29.00.00	-- Other	kg	5	15	
29.25		**Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.**				
		- Imides and their derivatives; salts thereof :				
	2925.11.00.00	-- Saccharin and its salts	kg	5	15	
	2925.12.00.00	-- Glutethimide (INN)	kg	5	15	
	2925.19.00.00	-- Other	kg	5	15	
		- Imines and their derivatives; salts thereof :				
	2925.21.00.00	-- Chlordimeform (ISO)	kg	5	15	
	2925.29.00.00	-- Other	kg	5	15	
29.26		**Nitrile-function compounds.**				
	2926.10.00.00	- Acrylonitrile	kg	5	15	
	2926.20.00.00	- 1-Cyanoguanidine (dicyandiamide)	kg	5	15	
	2926.30.00.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	kg	5	15	
	2926.40.00.00	- alpha-Phenylacetoacetonitrile	kg	5	15	
	2926.90.00.00	- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
29.27	2927.00.00.00	**Diazo-, azo- or azoxy-compounds.**	kg	5	15	
29.28	2928.00.00.00	**Organic derivatives of hydrazine or of hydroxylamine.**	kg	5	15	
29.29		**Compounds with other nitrogen function.**				
	2929.10.00.00	- Isocyanates	kg	5	15	
	2929.90.00.00	- Other	kg	5	15	
		X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES				
29.30		**Organo-sulphur compounds.**				
	2930.20.00.00	- Thiocarbamates and dithiocarbamates	kg	5	15	
	2930.30.00.00	- Thiuram mono-, di- or tetrasulphides	kg	5	15	
	2930.40.00.00	- Methionine	kg	5	15	
	2930.60.00.00	- 2-(N,N-Diethylamino)ethanethiol	kg	5	15	
	2930.70.00.00	- Bis(2-hydroxyethyl)sulphide (thiodiglycol (INN))	kg	5	15	
	2930.80.00.00	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	kg	5	15	
	2930.90.00.00	- Other	kg	5	15	
29.31		**Other organo-inorganic compounds.**				
	2931.10.00.00	- Tetramethyl lead and tetraethyl lead	kg	5	15	
	2931.20.00.00	- Tributyltin compounds	kg	5	15	
		Other organo-phosphorous derivatives:				
	2931.31.00.00	-- Dimethyl methylphosphonate	kg	5	15	
	2931.32.00.00	-- Dimethyl propylphosphonate	kg	5	15	
	2931.33.00.00	-- Diethyl ethylphosphonate	kg	5	15	
	2931.34.00.00	-- Sodium 3-(trihydroxysilyl)propyl methylphosphonate	kg	5	15	
	2931.35.00.00	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	kg	5	15	
	2931.36.00.00	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methylphosphonate	kg	5	15	
	2931.37.00.00	-- Bis(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methylphosphonate	kg	5	15	
	2931.38.00.00	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	kg	5	15	
	2931.39.00.00	-- Other	kg	5	15	
	2931.90.00.00	- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
29.32		**Heterocyclic compounds with oxygen hetero-atom(s) only.**				
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :				
	2932.11.00.00	-- Tetrahydrofuran	kg	5	15	
	2932.12.00.00	-- 2-Furaldehyde (furfuraldehyde)	kg	5	15	
	2932.13.00.00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg	5	15	
	2932.14.00.00	-- Sucralose	kg	5	15	
	2932.19.00.00	-- Other	kg	5	15	
	2932.20.00.00	- Lactones	kg	5	15	
		- Other :				
	2932.91.00.00	-- Isosafrole	kg	5	15	
	2932.92.00.00	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	kg	5	15	
	2932.93.00.00	-- Piperonal	kg	5	15	
	2932.94.00.00	-- Safrole	kg	5	15	
	2932.95.00.00	-- Tetrahydrocannabinols (all isomers)	kg	5	15	
	2932.99.00.00	-- Other	kg	5	15	
29.33		**Heterocyclic compounds with nitrogen hetero-atom(s) only.**				
		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :				
	2933.11.00.00	-- Phenazone (antipyrin) and its derivatives	kg	5	15	
	2933.19.00.00	-- Other	kg	5	15	
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :				
	2933.21.00.00	-- Hydantoin and its derivatives	kg	5	15	
	2933.29.00.00	-- Other	kg	5	15	
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :				
	2933.31.00.00	-- Pyridine and its salts	kg	5	15	
	2933.32.00.00	-- Piperidine and its salts	kg	5	15	
	2933.33.00.00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	kg	5	15	
	2933.39.00.00	-- Other	kg	5	15	
		- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :				

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	2933.41.00.00	-- Levorphanol (INN) and its salts	kg	5	15	
	2933.49.00.00	-- Other	kg	5	15	
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :				
	2933.52.00.00	-- Malonylurea (barbituric acid) and its salts	kg	5	15	
	2933.53.00.00	-- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	kg	5	15	
	2933.54.00.00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	kg	5	15	
	2933.55.00.00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg	5	15	
	2933.59.00.00	-- Other	kg	5	15	
		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :				
	2933.61.00.00	-- Melamine	kg	5	15	
	2933.69.00.00	-- Other	kg	5	15	
		- Lactams :				
	2933.71.00.00	-- 6-Hexanelactam (epsilon-caprolactam)	kg	5	15	
	2933.72.00.00	-- Clobazam (INN) and methyprylon (INN)	kg	5	15	
	2933.79.00.00	-- Other lactams	kg	5	15	
		- Other :				
	2933.91.00.00	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	kg	5	15	
	2933.92.00.00	-- Azinphos-methyl (ISO)	kg	5	15	
	2933.99.00.00	-- Other	kg	5	15	
29.34		**Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.**				
	2934.10.00.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg	5	15	
	2934.20.00.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	kg	5	15	
	2934.30.00.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other :				
	2934.91.00.00	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	kg	5	15	
	2934.99.00.00	-- Other	kg	5	15	
29.35		**Sulphonamides.**				
	2935.10.00.00	- N-Methylperfluorooctane sulphonamide	kg	5	15	
	2935.20.00.00	- N-Ethylperfluorooctane sulphonamide	kg	5	15	
	2935.30.00.00	- N-Ethyl-N-(2hydroxyethyl) perfluorooctane sulphonamide	kg	5	15	
	2935.40.00.00	- N-(2-Hydroxyethyl)- N-methylperfluorooctane sulphonamide	kg	5	15	
	2935.50.00.00	- Other perfluorooctane sulphonamides	kg	5	15	
	2935.90.00.00	- Other	kg	5	15	
		XI.- PROVITAMINS, VITAMINS AND HORMONES				
29.36		**Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.**				
		-Vitamins and their derivatives, unmixed :				
	2936.21.00.00	-- Vitamins A and their derivatives	kg	5	15	
	2936.22.00.00	-- Vitamin B_1 and its derivatives	kg	5	15	
	2936.23.00.00	-- Vitamin B_2 and its derivatives	kg	5	15	
	2936.24.00.00	-- D- or DL-Pantothenic acid (Vitamin B_3 or Vitamin B_5) and its derivatives	kg	5	15	
	2936.25.00.00	-- Vitamin B_6 and its derivatives	kg	5	15	
	2936.26.00.00	-- Vitamin B_{12} and its derivatives	kg	5	15	
	2936.27.00.00	-- Vitamin C and its derivatives	kg	5	15	
	2936.28.00.00	-- Vitamin E and its derivatives	kg	5	15	
	2936.29.00.00	-- Other vitamins and their derivatives	kg	5	15	
	2936.90.00.00	- Other, including natural concentrates	kg	5	15	
29.37		**Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.**				
		- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :				
	2937.11.00.00	-- Somatotropin, its derivatives and structural analogues	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	2937.12.00.00	-- Insulin and its salts	kg	5	15	
	2937.19.00.00	-- Other	kg	5	15	
		- Steroidal hormones, their derivatives and structural analogues :				
	2937.21.00.00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	kg	5	15	
	2937.22.00.00	-- Halogenated derivatives of corticosteroidal hormones	kg	5	15	
	2937.23.00.00	-- Oestrogens and progestogens	kg	5	15	
	2937.29.00.00	-- Other	kg	5	15	
	2937.50.00.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg	5	15	
	2937.90.00.00	- Other	kg	5	15	
		XII.- GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES				
29.38		**Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.**				
	2938.10.00.00	-Rutoside (rutin) and its derivatives	kg	5	15	
	2938.90.00.00	-Other	kg	5	15	
29.39		**Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.**				
		-Alkaloids of opium and their derivatives; salts thereof :				
	2939.11.00.00	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	kg	5	15	
	2939.19.00.00	-- Other	kg	5	15	
	2939.20.00.00	- Alkaloids of cinchona and their derivatives; salts thereof	kg	5	15	
	2939.30.00.00	- Caffeine and its salts	kg	5	15	
		- Ephedrines and their salts :				
	2939.41.00.00	-- Ephedrine and its salts	kg	5	15	
	2939.42.00.00	-- Pseudoephedrine (INN) and its salts	kg	5	15	
	2939.43.00.00	-- Cathine (INN) and its salts	kg	5	15	
	2939.44.00.00	-- Norephedrine and its salts	kg	5	15	
	2939.49.00.00	-- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof :				
	2939.51.00.00	-- Fenetylline (INN) and its salts	kg	5	15	
	2939.59.00.00	-- Other	kg	5	15	
		- Alkaloids of rye ergot and their derivatives; salts thereof :				
	2939.61.00.00	-- Ergometrine (INN) and its salts	kg	5	15	
	2939.62.00.00	-- Ergotamine (INN) and its salts	kg	5	15	
	2939.63.00.00	-- Lysergic acid and its salts	kg	5	15	
	2939.69.00.00	-- Other	kg	5	15	
		- Other, of vegetal origin :				
	2939.71.00.00	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	kg	5	15	
	2939.79.00.00	-- Other	kg	5	15	
	2939.80.00.00	- Other	kg	5	15	
		XIII.- OTHER ORGANIC COMPOUNDS				
29.40	2940.00.00.00	**Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.**	kg	5	15	
29.41		**Antibiotics.**				
	2941.10.00.00	-Penicillins and their derivatives with a penicillanic acid structure; salts thereof	kg	5	15	
	2941.20.00.00	- Streptomycins and their derivatives; salts thereof	kg	5	15	
	2941.30.00.00	- Tetracyclines and their derivatives; salts thereof	kg	5	15	
	2941.40.00.00	- Chloramphenicol and its derivatives; salts thereof	kg	5	15	
	2941.50.00.00	- Erythromycin and its derivatives; salts thereof	kg	5	15	
	2941.90.00.00	- Other	kg	5	15	
29.42	2942.00.00.00	**Other organic compounds.**	kg	5	15	

Chapter 30

Pharmaceutical products

Notes.

1.- This Chapter does not cover :

(a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);

(b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24);

(c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);

(d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);

(e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;

(f) Soap or other products of heading 34.01 containing added medicaments;

(g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or

(h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

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

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

(a) As unmixed products :

(1) Unmixed products dissolved in water;

(2) All goods of Chapter 28 or 29; and

(3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;

(b) As products which have been mixed :

(1) Colloidal solutions and suspensions (other than colloidal sulphur);

(2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and

(3) Salts and concentrates obtained by evaporating natural mineral waters.

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

(a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;

(b) Sterile laminaria and sterile laminaria tents;

(c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;

(d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

(e) Blood-grouping reagents;

(f) Dental cements and other dental fillings; bone reconstruction cements;

(g) First-aid boxes and kits;

(h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;

(ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;

(k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and

(l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Subheading Notes.

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

(a) As unmixed products, pure products, whether or not containing impurities;

(b) As products which have been mixed:

(1) The products mentioned in (a) above dissolved in water or in other solvents;

(2) The products mentioned on (a) and (b) above with an added stabilizer necessary for their preservation or transport; and

(3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.

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

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Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
30.01		**Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.**				
	3001.20.00.00	- Extracts of glands or other organs or of their secretions	kg	0	15	
	3001.90.00.00	- Other	kg	0	15	
30.02		**Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.**				
		- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes :				
	3002.11.00.00	-- Malaria diagnostic kits	kg	0	15	
	3002.12.00.00	-- Antisera and other blood fractions	kg	0	15	
	3002.13.00.00	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	kg	0	15	
	3002.14.00.00	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	kg	0	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	3002.15.00.00	-- Immunological products, put up in measured doses or in forms or packings for retail sale	kg	0	15	
	3002.19.00.00	-- Other	kg	0	15	
	3002.20.00.00	-Vaccines for human medicine	kg	0	15	
	3002.30.00.00	- Vaccines for veterinary medicine	kg	0	0	
		- Other:				
	3002.90.10.00	-- Ferments	kg	0	15	
	3002.90.90.00	-- Other	kg	0	15	
30.03		**Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.**				
	3003.10.00.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	0	15	
	3003.20.00.00	- Other, containing antibiotics	kg	0	15	
		- Other, containing hormones or other products of heading 29.37 :				
	3003.31.00.00	-- Containing insulin	kg	0	15	
	3003.39.00.00	-- Other	kg	0	15	
		- Other containing alkaloids or derivatives thereof :				
	3003.41.00.00	-- Containing ephedrine or its salts	kg	0	15	
	3003.42.00.00	-- Containing pseudoephedrine (INN) or its salts	kg	0	15	
	3003.43.00.00	-- Containing norephedrine or its salts	kg	0	15	
	3003.49.00.00	-- Other	kg	0	15	
	3003.60.00.00	- Other, containing antimalarial active principles described in Subheading Note 2 to this chapter	kg	0	15	
	3003.90.00.00	- Other	kg	0	15	
30.04		**Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.**				
	3004.10.00.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	0	15	
	3004.20.00.00	- Other, containing antibiotics	kg	0	15	
		- Other, containing hormones or other products of heading 29.37:				
	3004.31.00.00	-- Containing insulin	kg	0	15	
	3004.32.00.00	-- Containing corticosteroid hormones, their derivatives or structural analogues	kg	0	15	
	3004.39.00.00	-- Other	kg	0	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		-Other, containing alkaloids or derivatives thereof :				
	3004.41.00.00	-- Containing ephedrine or its salts	kg	0	15	
	3004.42.00.00	-- Containing pseudoephedrine (INN) or its salts	kg	0	15	
	3004.43.00.00	-- Containing norephedrine or its salts	kg	0	15	
	3004.49.00.00	-- Other	kg	0	15	
	3004.50.00.00	- Other, containing vitamins or other products of heading 29.36	kg	0	15	
	3004.60.00.00	- Other, containing antimalarial active principles described in Subheading Note 2 to this chapter	kg	0	15	
		- Other :				
	3004.90.20.00	-- Oral Rehydration Salt (ORS)	kg	0	15	
	3004.90.90.00	-- Other	kg	0	15	
30.05		**Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.**				
	3005.10.00.00	- Adhesive dressings and other articles having an adhesive layer	kg	0	15	
	3005.90.00.00	- Other	kg	0	15	
30.06		**Pharmaceutical goods specified in Note 4 to this Chapter.**				
	3006.10.00.00	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	kg	0	15	
	3006.20.00.00	- Blood-grouping reagents	kg	0	15	
	3006.30.00.00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg	0	15	
	3006.40.00.00	- Dental cements and other dental fillings; bone reconstruction cements	kg	0	15	
	3006.50.00.00	- First-aid boxes and kits	kg	0	15	
	3006.60.00.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	kg	0	15	
	3006.70.00.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	kg	0	15	
		- Other :				
	3006.91.00.00	-- Appliances identifiable for ostomy use	kg	0	15	
	3006.92.00.00	-- Waste pharmaceuticals	kg	20	15	

Chapter 31

Fertilisers

Notes.

1.- This Chapter does not cover :

(a) Animal blood of heading 05.11;

(b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or

(c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

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

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

(i) Sodium nitrate, whether or not pure;

(ii) Ammonium nitrate, whether or not pure;

(iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;

(iv) Ammonium sulphate, whether or not pure;

(v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;

(vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;

(vii) Calcium cyanamide, whether or not pure or treated with oil;

(viii) Urea, whether or not pure.

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

(c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

(d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

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

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

(i) Basic slag;

(ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;

(iii) Superphosphates (single, double or triple);

(iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.

(c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

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

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

(i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);

(ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;

(iii) Potassium sulphate, whether or not pure;

(iv) Magnesium potassium sulphate, whether or not pure.

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

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
31.01	3101.00.00.00	**Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.**	kg	0	0	
31.02		**Mineral or chemical fertilisers, nitrogenous.**				
	3102.10.00.00	- Urea, whether or not in aqueous solution	kg	0	0	
		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :				
	3102.21.00.00	-- Ammonium sulphate	kg	0	0	
	3102.29.00.00	-- Other	kg	0	0	
	3102.30.00.00	- Ammonium nitrate, whether or not in aqueous solution	kg	0	0	
	3102.40.00.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg	0	0	
	3102.50.00.00	- Sodium nitrate	kg	0	0	
	3102.60.00.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	kg	0	0	
	3102.80.00.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg	0	0	
	3102.90.00.00	- Other, including mixtures not specified in the foregoing subheadings	kg	0	0	
31.03		**Mineral or chemical fertilisers, phosphatic.**				
		- Superphosphates :				
	3103.11.00.00	-- Containing by weight 35% or more of diphosphorus pentaoxide (P_2O_5)	kg	0	0	
	3103.19.00.00	-- Other	kg	0	0	
	3103.90.00.00	- Other	kg	0	0	
31.04		**Mineral or chemical fertilisers, potassic.**				
	3104.20.00.00	- Potassium chloride	kg	0	0	
	3104.30.00.00	- Potassium sulphate	kg	0	0	
	3104.90.00.00	- Other	kg	0	0	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
31.05		**Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.**				
	3105.10.00.00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	kg	0	0	
	3105.20.00.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg	0	0	
	3105.30.00.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	kg	0	0	
	3105.40.00.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	kg	0	0	
		- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :				
	3105.51.00.00	-- Containing nitrates and phosphates	kg	5	0	
	3105.59.00.00	-- Other	kg	5	0	
	3105.60.00.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg	5	0	
	3105.90.00.00	- Other	kg	5	0	

Chapter 32

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

Notes.

1.- This Chapter does not cover :

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

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

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

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

3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

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

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

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

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
32.01		**Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.**				
	3201.10.00.00	- Quebracho extract	kg	5	15	
	3201.20.00.00	- Wattle extract	kg	5	15	
	3201.90.00.00	- Other	kg	5	15	
32.02		**Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.**				
	3202.10.00.00	- Synthetic organic tanning substances	kg	5	15	
	3202.90.00.00	- Other	kg	10	15	
32.03		**Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.**				
	3203.00.10.00	- Natural indigo	kg	5	15	
	3203.00.90.00	- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
32.04		**Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.**				
		- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :				
	3204.11.00.00	-- Disperse dyes and preparations based thereon	kg	5	15	
	3204.12.00.00	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	kg	5	15	
	3204.13.00.00	-- Basic dyes and preparations based thereon	kg	5	15	
	3204.14.00.00	-- Direct dyes and preparations based thereon	kg	5	15	
	3204.15.00.00	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	kg	5	15	
	3204.16.00.00	-- Reactive dyes and preparations based thereon	kg	10	15	
	3204.17.00.00	-- Pigments and preparations based thereon	kg	10	15	
	3204.19.00.00	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	kg	5	15	
	3204.20.00.00	- Synthetic organic products of a kind used as fluorescent brightening agents	kg	5	15	
	3204.90.00.00	- Other	kg	5	15	
32.05	3205.00.00.00	**Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.**	kg	10	15	
32.06		**Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.**				
		- Pigments and preparations based on titanium dioxide :				
	3206.11.00.00	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	kg	5	15	
	3206.19.00.00	-- Other	kg	5	15	
	3206.20.00.00	- Pigments and preparations based on chromium compounds	kg	5	15	
		- Other colouring matter and other preparations :				
	3206.41.00.00	-- Ultramarine and preparations based thereon	kg	5	15	
	3206.42.00.00	-- Lithopone and other pigments and preparations based on zinc sulphide	kg	5	15	
		-- Other:				
	3206.49.10.00	--- Pigments and preparations based on cadminum compounds	kg	5	15	
	3206.49.20.00	--- Pigments and preparations based on hexacynoferrates (ferrocynides and ferricynides)	kg	5	15	
	3206.49.90.00	--- Other	kg	10	15	
	3206.50.00.00	- Inorganic products of a kind used as luminophores	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
32.07		**Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.**				
	3207.10.00.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg	5	15	
	3207.20.00.00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	kg	5	15	
	3207.30.00.00	- Liquid lustres and similar preparations	kg	5	15	
	3207.40.00.00	- Glass frit and other glass, in the form of powder, granules or flakes	kg	5	15	
32.08		**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.**				
	3208.10.00.00	- Based on polyesters	kg	20	15	
		- Based on acrylic or vinyl polymers:				
	3208.20.10.00	-- Varnishes (including lacquers)	kg	20	15	
	3208.20.20.00	-- Paints (including enamels)	kg	20	15	
	3208.20.90.00	-- Solutions as defined in Note 4 to this Chapter	kg	20	15	
		- Other:				
	3208.90.10.00	-- Varnishes	kg	20	15	
		-- Paints:				
	3208.90.21.00	--- Dry powder paint	kg	20	15	
	3208.90.29.00	--- Other	kg	20	15	
	3208.90.90.00	-- Solutions as defined in Note 4 to this Chapter	kg	20	15	
32.09		**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.**				
		- Based on acrylic or vinyl polymers:				
	3209.10.10.00	-- Varnishes	kg	20	15	
	3209.10.20.00	-- Paints	kg	20	15	
		- Other:				
	3209.90.10.00	-- Varnishes	kg	20	15	
	3209.90.20.00	-- Paints	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
32.10		**Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.**				
	3210.00.10.00	- Varnishes	kg	20	15	
	3210.00.20.00	- Paints	kg	20	15	
	3210.00.90.00	- Other	kg	20	15	
32.11	3211.00.00.00	**Prepared driers.**	kg	10	15	
32.12		**Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.**				
	3212.10.00.00	- Stamping foils	kg	10	15	
	3212.90.00.00	- Other	kg	10	15	
32.13		**Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.**				
	3213.10.00.00	- Colours in sets	kg	10	15	
	3213.90.00.00	- Other	kg	10	15	
32.14		**Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.**				
		-Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:				
	3214.10.10.00	-- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics	kg	10	15	
	3214.10.20.00	-- Painters' fillings	kg	10	15	
	3214.90.00.00	- Other	kg	10	15	
32.15		**Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.**				
		- Printing ink :				
	3215.11.00.00	-- Black	kg	10	15	
	3215.19.00.00	-- Other	kg	10	15	
		- Other:				
	3215.90.10.00	-- Writing ink	kg	10	15	
	3215.90.90.00	-- Other	kg	20	15	

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Notes.

1.- This Chapter does not cover :

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

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

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

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

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
33.01		**Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.**				
		- Essential oils of citrus fruit :				
	3301.12.00.00	-- Of orange	kg	10	15	
	3301.13.00.00	-- Of lemon	kg	10	15	
	3301.19.00.00	-- Other	kg	10	15	
		- Essential oils other than those of citrus fruit :				
	3301.24.00.00	-- Of peppermint (*Mentha piperita*)	kg	10	15	
	3301.25.00.00	-- Of other mints	kg	10	15	
		-- Other:				
	3301.29.10.00	--- Of citronella	kg	10	15	
	3301.29.90.00	--- Other	kg	10	15	
	3301.30.00.00	- Resinoids	kg	10	15	
	3301.90.00.00	- Other	kg	10	15	
33.02		**Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.**				

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	3302.10.00.00	- Of a kind used in the food or drink industries	kg	10	15	
		- Other:				
	3302.90.10.00	-- Of a kind used in perfumery	kg	10	15	
	3302.90.90.00	-- Of a kind used in other industries	kg	10	15	
33.03		**Perfumes and toilet waters.**				
	3303.00.10.00	- Liquid perfumes, containing alcohol	kg	20	15	
	3303.00.20.00	- Liquid perfumes, not containing alcohol	kg	20	15	
	3303.00.90.00	- Other	kg	20	15	
33.04		**Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.**				
	3304.10.00.00	- Lip make-up preparations	kg	20	15	
	3304.20.00.00	- Eye make-up preparations	kg	20	15	
	3304.30.00.00	- Manicure or pedicure preparations	kg	20	15	
		- Other :				
	3304.91.00.00	-- Powders, whether or not compressed	kg	20	15	
	3304.99.00.00	-- Other	kg	20	15	
33.05		**Preparations for use on the hair.**				
	3305.10.00.00	- Shampoos	kg	20	15	
	3305.20.00.00	- Preparations for permanent waving or straightening	kg	20	15	
	3305.30.00.00	- Hair lacquers	kg	20	15	
	3305.90.00.00	- Other	kg	20	15	
33.06		**Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.**				
	3306.10.00.00	- Dentifrices	kg	20	15	
	3306.20.00.00	- Yarn used to clean between the teeth (dental floss)	kg	20	15	
	3306.90.00.00	- Other	kg	20	15	
33.07		**Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.**				

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	3307.10.00.00	- Pre-shave, shaving or after-shave preparations	kg	20	15	
	3307.20.00.00	- Personal deodorants and antiperspirants	kg	20	15	
	3307.30.00.00	- Perfumed bath salts and other bath preparations	kg	20	15	
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :				
	3307.41.00.00	--"Agarbatti" and other odoriferous preparations which operate by burning	kg	20	15	
	3307.49.00.00	-- Other	kg	20	15	
	3307.90.00.00	- Other	kg	20	15	

Chapter 34

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

Notes.

1.- This Chapter does not cover :

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

(b) Separate chemically defined compounds; or

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

2.- For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".

3.- For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5 % at 20 °C and left to stand for one hour at the same temperature :

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

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

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

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

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

(b) Products obtained by mixing different waxes;

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

The heading does not apply to :

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

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

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

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

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Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
34.01		**Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.**				
		- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :				
		-- For toilet use (including medicated products):				
	3401.11.10.00	--- Medicated soaps	kg	10	15	
	3401.11.90.00	--- Other	kg	35	15	
		-- Other:				
	3401.19.10.00	--- Household soaps	kg	35	15	
	3401.19.20.00	--- Surface-active products and preparations	kg	35	15	
	3401.19.90.00	--- Other	kg	35	15	
	3401.20.00.00	- Soap in other forms	Kg	35	15	
	3401.30.00.00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	kg	35	15	
34.02		**Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.**				
		- Organic surface-active agents, whether or not put up for retail sale :				
		-- Anionic:				
	3402.11.10.00	--- Put up for retail sale	kg	35	15	
	3402.11.90.00	--- Other	kg	20	15	
		-- Cationic:				
	3402.12.10.00	--- Put up for retail sale	kg	35	15	
	3402.12.90.00	--- Other	kg	20	15	
		-- Non-ionic				
	3402.13.10.00	--- Put up for retail sale	kg	35	15	
	3402.13.90.00	--- Other	kg	20	15	
		-- Other:				
	3402.19.10.00	--- Put up for retail sale	kg	35	15	
	3402.19.90.00	--- Other	kg	20	15	
	3402.20.00.00	- Preparations put up for retail sale	kg	35	15	
	3402.90.00.00	- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
34.03		**Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.**				
		- Containing petroleum oils or oils obtained from bituminous minerals :				
	3403.11.00.00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg	10	15	
	3403.19.00.00	-- Other	kg	10	15	
		- Other :				
	3403.91.00.00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg	10	15	
	3403.99.00.00	-- Other	kg	10	15	
34.04		**Artificial waxes and prepared waxes.**				
	3404.20.00.00	- Of poly(oxyethylene) (polyethylene glycol)	kg	10	15	
	3404.90.00.00	- Other	kg	10	15	
34.05		**Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.**				
	3405.10.00.00	- Polishes, creams and similar preparations for footwear or leather	kg	20	15	
	3405.20.00.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	kg	20	15	
	3405.30.00.00	- Polishes and similar preparations for coachwork, other than metal polishes	kg	20	15	
	3405.40.00.00	- Scouring pastes and powders and other scouring preparations	kg	20	15	
	3405.90.00.00	- Other	kg	20	15	
34.06	3406.00.00.00	**Candles, tapers and the like.**	kg	20	15	
34.07	3407.00.00.00	**Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).**	kg	20	15	

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes.

1.- This Chapter does not cover :

(a) Yeasts (heading 21.02);

(b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;

(c) Enzymatic preparations for pre-tanning (heading 32.02);

(d) Enzymatic soaking or washing preparations or other products of Chapter 34;

(e) Hardened proteins (heading 39.13); or

(f) Gelatin products of the printing industry (Chapter 49).

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
35.01		**Casein, caseinates and other casein derivatives; casein glues.**				
	3501.10.00.00	- Casein	kg	5	15	
	3501.90.00.00	- Other	kg	10	15	
35.02		**Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.**				
		- Egg albumin :				
	3502.11.00.00	-- Dried	kg	10	15	
	3502.19.00.00	-- Other	kg	10	15	
	3502.20.00.00	- Milk albumin, including concentrates of two or more whey proteins	kg	10	15	
	3502.90.00.00	- Other	kg	10	15	
35.03	3503.00.00.00	**Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.**	kg	10	15	
35.04	3504.00.00.00	**Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.**	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
35.05		**Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.**				
	3505.10.00.00	- Dextrins and other modified starches	kg	5	15	
	3505.20.00.00	- Glues	kg	10	15	
35.06		**Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.**				
	3506.10.00.00	-Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	kg	20	15	
		- Other :				
	3506.91.00.00	-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	kg	10	15	
	3506.99.00.00	-- Other	kg	10	15	
35.07		**Enzymes; prepared enzymes not elsewhere specified or included.**				
	3507.10.00.00	- Rennet and concentrates thereof	kg	10	15	
	3507.90.00.00	- Other	kg	10	15	

Chapter 36

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

Notes.

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

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

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

(b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3; and

(c) Resin torches, firelighters and the like.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
36.01	3601.00.00.00	**Propellent powders.**	kg	5	15	
36.02		**Prepared explosives, other than propellent powders.**				
	3602.00.10.00	- Dynamite	kg	5	15	
	3602.00.90.00	- Other	kg	5	15	
36.03	3603.00.00.00	**Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.**	kg	5	15	
36.04		**Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.**				
	3604.10.00.00	- Fireworks	kg	20	15	
	3604.90.00.00	- Other	kg	20	15	
36.05	3605.00.00.00	**Matches, other than pyrotechnic articles of heading 36.04.**	kg	20	15	
36.06		**Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.**				
	3606.10.00.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3	kg	20	15	
	3606.90.00.00	- Other	kg	20	15	

Chapter 37

Photographic or cinematographic goods

Notes.

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
37.01		**Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.**				
	3701.10.00.00	- For X-ray	m^2	5	15	
	3701.20.00.00	- Instant print film	kg	5	15	
	3701.30.00.00	- Other plates and film, with any side exceeding 255 mm	m^2	20	15	
		- Other :				
	3701.91.00.00	-- For colour photography (polychrome)	kg	20	15	
	3701.99.00.00	-- Other	m^2	20	15	
37.02		**Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.**				
	3702.10.00.00	- For X-ray	m^2	5	15	
		- Other film, without perforations, of a width not exceeding 105 mm :				
	3702.31.00.00	-- For colour photography (polychrome)	u	20	15	
	3702.32.00.00	-- Other, with silver halide emulsion	m^2	20	15	
		-- Other:				
	3702.39.10.00	--- Instant print film	m^2	5	15	
	3702.39.90.00	--- Other	m^2	20	15	
		- Other film, without perforations, of a width exceeding 105 mm :				
	3702.41.00.00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	m^2	20	15	
	3702.42.00.00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	m^2	20	15	
	3702.43.00.00	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	m^2	10	15	
	3702.44.00.00	-- Of a width exceeding 105 mm but not exceeding 610 mm	m^2	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other film, for colour photography (polychrome) :				
	3702.52.00.00	-- Of a width not exceeding 16 mm	m	20	15	
	3702.53.00.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	m	20	15	
	3702.54.00.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	m	20	15	
	3702.55.00.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	m	20	15	
	3702.56.00.00	-- Of a width exceeding 35 mm	m	20	15	
		- Other :				
	3702.96.00.00	-- Of a width not exceeding 35 mm and of a length not exceeding 30 m	m	20	15	
	3702.97.00.00	-- Of a width not exceeding 35 mm and of a length exceeding 30 m	m	20	15	
	3702.98.00.00	-- Of a width exceeding 35 mm	m	20	15	
37.03		**Photographic paper, paperboard and textiles, sensitised, unexposed.**				
	3703.10.00.00	- In rolls of a width exceeding 610 mm	kg	20	15	
	3703.20.00.00	- Other, for colour photography (polychrome)	kg	20	15	
	3703.90.00.00	- Other	kg	20	15	
37.04	3704.00.00.00	**Photographic plates, film, paper, paperboard and textiles, exposed but not developed.**	kg	20	15	
37.05	3705.00.00.00	**Photographic plates and film, exposed and developed, other than cinematographic film.**	kg	20	15	
37.06		**Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.**				
		- Of a width of 35 mm or more:				
	3706.10.10.00	-- For exhibition in cinema halls	m	20	15	
	3706.10.90.00	-- Other	m	20	15	
		- Other:				
	3706.90.10.00	-- For exhibition in cinema halls	m	20	15	
	3706.90.90.00	-- Other	m	20	15	
37.07		**Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.**				
	3707.10.00.00	- Sensitising emulsions	kg	20	15	
	3707.90.00.00	- Other	kg	20	15	

Chapter 38

Miscellaneous chemical products

Notes.

1.- This Chapter does not cover :

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

(1) Artificial graphite (heading 38.01);

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

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

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

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

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

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

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

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

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

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

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

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

(b) Fusel oil; Dippel's oil;

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

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

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

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

(a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;

(b) Industrial waste;

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

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

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

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

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

(b) Waste organic solvents;

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

(d) Other wastes from chemical or allied industries.

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

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

Subheading Notes.

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

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

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

3.- Subheadings 3824.81 to 3824.88 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs), tris(2,3-dibromopropyl) phosphate, aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO), mirex (ISO), 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN), pentachlorobenzene (ISO), hexachlorobenzene (ISO), perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, perfluorooctane sulphonyl fluoride or tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers.

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
38.01		**Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.**				
	3801.10.00.00	- Artificial graphite	kg	10	15	
	3801.20.00.00	- Colloidal or semi-colloidal graphite	kg	10	15	
	3801.30.00.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg	10	15	
	3801.90.00.00	- Other	kg	10	15	
38.02		**Activated carbon; activated natural mineral products; animal black, including spent animal black.**				
	3802.10.00.00	- Activated carbon	kg	10	15	
	3802.90.00.00	- Other	kg	10	15	
38.03	3803.00.00.00	**Tall oil, whether or not refined.**	kg	10	15	
38.04	3804.00.00.00	**Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.**	kg	10	15	
38.05		**Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.**				
	3805.10.00.00	- Gum, wood or sulphate turpentine oils	kg	10	15	
	3805.90.00.00	- Other	kg	10	15	
38.06		**Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.**				
	3806.10.00.00	- Rosin and resin acids	kg	10	15	
	3806.20.00.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg	10	15	
	3806.30.00.00	- Ester gums	kg	10	15	
	3806.90.00.00	- Other	kg	10	15	
38.07	3807.00.00.00	**Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.**	kg	10	**15**	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
38.08		**Insecticides, rodenticides, fungicides, herbicides,anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).**				
		- Goods specified in Subheading Note 1 to this Chapter:				
	3808.52.00.00	-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	kg	5	15	
		-- Other:				
		--- Put up for retail sale:				
	3808.59.11.00	---- For agricultural purposes	kg	5	0	
	3808.59.19.00	---- Other	kg	20	15	
	3808.59.90.00	--- Other	kg	5	15	
		- Goods specified in Subheading Note 2 to this Chapter :				
	3808.61.00.00	-- In packings of a net weight content not exceeding 300 g	kg	5	15	
	3808.62.00.00	-- In packings of a net weight content exceeding 300g but not exceeding 7.5 kg	kg	5	15	
	3808.69.00.00	-- Other	kg	5	15	
		- Other :				
		-- Insecticides:				
		--- Put up for retail sale:				
		---- For agricultural purposes:				
	3808.91.11.10	----- Containing bromomethane (methyl bromide) or bromochloromethane	kg	5	0	
	3808.91.11.90	----- Other	kg	5	0	
		---- Other:				
	3808.91.19.10	----- Mosquito coils	kg	20	15	
	3808.91.19.20	----- Containing bromomethane (methyl bromide) or bromochloromethane	kg	20	15	
	3808.91.19.90	----- Other	kg	20	15	
	3808.91.90.00	--- Other	kg	5	15	
		-- Fungicides:				
	3808.92.10.00	--- Containing bromomethane (methyl bromide) or bromochloromethane	kg	5	0	
	3808.92.90.00	--- Other	kg	5	0	
		-- Herbicides, anti-sprouting products and plant-growth regulators:				
	3808.93.10.00	--- Containing bromomethane (methyl bromide) or bromochloromethane	kg	5	0	
	3808.93.90.00	--- Other	kg	5	0	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		-- Disinfectants:				
	3808.94.10.00	--- Containing bromomethane (methyl bromide) or bromochloromethane	kg	20	15	
	3808.94.90.00	--- Other	kg	20	15	
		-- Other:				
	3808.99.10.00	--- Containing bromomethane (methyl bromide) or bromochloromethane	kg	20	15	
	3808.99.90.00	--- Other	kg	20	15	
38.09		**Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.**				
	3809.10.00.00	- With a basis of amylaceous substances	kg	5	15	
		- Other :				
	3809.91.00.00	-- Of a kind used in the textile or like industries	kg	5	15	
	3809.92.00.00	-- Of a kind used in the paper or like industries	kg	5	15	
	3809.93.00.00	-- Of a kind used in the leather or like industries	kg	5	15	
38.10		**Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.**				
	3810.10.00.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	kg	10	15	
	3810.90.00.00	- Other	kg	10	15	
38.11		**Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.**				
		- Anti-knock preparations :				
	3811.11.00.00	-- Based on lead compounds	kg	10	15	
	3811.19.00.00	-- Other	kg	10	15	
		- Additives for lubricating oils :				
	3811.21.00.00	-- Containing petroleum oils or oils obtained from bituminous minerals	kg	10	15	
	3811.29.00.00	-- Other	kg	10	15	
	3811.90.00.00	- Other	kg	10	15	
38.12		**Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.**				

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	3812.10.00.00	- Prepared rubber accelerators	kg	5	15	
	3812.20.00.00	- Compound plasticisers for rubber or plastics	kg	5	15	
		-Anti-oxidising preparations and other compound stabilisers for rubber or plastics :				
	3812.31.00.00	-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	kg	5	15	
	3812.39.00.00	-- Other	kg	5	15	
38.13		**Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.**				
	3813.00.10.00	- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	kg	10	15	
	3813.00.20.00	- Containing methane, ethane or propane hydrobromofluocarbons (HBFCs)	kg	10	15	
	3813.00.30.00	- Containing methane, ethane or hydrochlorofluorocarbons (HCFCs)	kg	10	15	
	3813.00.40.00	- Containing bromochloromethane	kg	10	15	
	3813.00.90.00	- Other	kg	10	15	
38.14		**Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.**				
	3814.00.10.00	- Containing methane, ethane or propane chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs)	kg	10	15	
	3814.00.20.00	- Containing methane, ethane or propane hydrochlorofluorocarbons(HCFCs) but not containing chlorofluorocarbons (CFCs)	kg	10	15	
	3814.00.30.00	- Containing carbon tetrachloride, bromochloromethane, methyl bromide or 1,1,1-trichloroethane	kg	10	15	
	3814.00.90.00	- Other	kg	10	15	
38.15		**Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.**				
		- Supported catalysts :				
	3815.11.00.00	-- With nickel or nickel compounds as the active substance	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	3815.12.00.00	-- With precious metal or precious metal compounds as the active substance	kg	10	15	
	3815.19.00.00	-- Other	kg	10	15	
	3815.90.00.00	- Other	kg	10	15	
38.16	3816.00.00.00	**Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.**	kg	10	15	
38.17	3817.00.00.00	**Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.**	kg	10	15	
38.18	3818.00.00.00	**Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.**	kg	10	15	
38.19	3819.00.00.00	**Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.**	kg	10	15	
38.20	3820.00.00.00	**Anti-freezing preparations and prepared de-icing fluids.**	kg	10	15	
38.21	3821.00.00.00	**Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.**	kg	0	15	
38.22	3822.00.00.00	**Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.**	kg	0	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
38.23		**Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.**				
		- Industrial monocarboxylic fatty acids; acid oils from refining :				
	3823.11.00.00	-- Stearic acid	kg	5	15	
	3823.12.00.00	-- Oleic acid	kg	5	15	
	3823.13.00.00	-- Tall oil fatty acids	kg	5	15	
	3823.19.00.00	-- Other	kg	10	15	
	3823.70.00.00	- Industrial fatty alcohols	kg	5	15	
38.24		**Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.**				
	3824.10.00.00	- Prepared binders for foundry moulds or cores	kg	10	15	
	3824.30.00.00	- Non-agglomerated metal carbides mixed together or with metallic binders	kg	10	15	
	3824.40.00.00	- Prepared additives for cements, mortars or concretes	kg	10	15	
	3824.50.00.00	- Non-refractory mortars and concretes	kg	10	15	
	3824.60.00.00	- Sorbitol other than that of subheading 2905.44	kg	10	15	
		- Mixtures containing halogenated derivatives of methane, ethane or propane :				
	3824.71.00.00	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	kg	10	15	
	3824.72.00.00	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	kg	10	15	
	3824.73.00.00	-- Containing hydrobromofluorocarbons (HBFCs)	kg	10	15	
	3824.74.00.00	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	kg	10	15	
	3824.75.00.00	-- Containing carbon tetrachloride	kg	10	15	
	3824.76.00.00	-- Containing 1,1,1-trichloroethane (methyl chloroform)	kg	10	15	
	3824.77.00.00	-- Containing bromomethane (methyl bromide) or bromochloromethane	kg	10	15	
	3824.78.00.00	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	kg	10	15	
	3824.79.00.00	-- Other	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Goods specified in Subheading Note 3 to this Chapter :				
	3824.81.00.00	-- Containing oxirane (ethylene oxide)	kg	10	15	
	3824.82.00.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	10	15	
	3824.83.00.00	-- Containing tris(2,3-dibromopropyl) phosphate	kg	10	15	
	3824.84.00.00	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	kg	10	15	
	3824.85.00.00	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg	10	15	
	3824.86.00.00	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	kg	10	15	
	3824.87.00.00	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	kg	10	15	
	3824.88.00.00	-- Containing tetra-, penta-, hexa- hepta- or octabromodiphenyl ethers	kg	10	15	
		- Other:				
	3824.91.00.00	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	kg	10	15	
		-- Other :				
	3824.99.10.00	--- Ion exchangers	kg	10	15	
	3824.99.20.00	--- Ink removers	kg	10	15	
	3824.99.30.00	--- Fluid and non-fluid correctors	kg	10	15	
		--- Other:				
	3824.99.91.00	---- Containg carbon tetrachloride, bromochloromethane or 1,1,1-trichloroethane (methyl chloroform)	kg	10	15	
	3824.99.92.00	---- Containing bromomethane (methyl bromide)	kg	10	15	
	3824.99.93.00	---- Containing methane, ethane or propane hydrobromofluorocarbons (HBFCs)	kg	10	15	
	3824.99.94.00	---- Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs)	kg	10	15	
	3824.99.99.00	---- Other	kg	10	15	
38.25		**Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.**				
	3825.10.00.00	- Municipal waste	kg	10	15	
	3825.20.00.00	- Sewage sludge	kg	10	15	
	3825.30.00.00	- Clinical waste	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Waste organic solvents :				
	3825.41.00.00	-- Halogenated	kg	10	15	
	3825.49.00.00	-- Other	kg	10	15	
	3825.50.00.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg	10	15	
		- Other wastes from chemical or allied industries :				
	3825.61.00.00	-- Mainly containing organic constituents	kg	10	15	
	3825.69.00.00	-- Other	kg	10	15	
	3825.90.00.00	- Other	kg	10	15	
38.26	3826.00.00.00	**Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.**	kg	10	15	

Section VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

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

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

(b) presented together; and

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

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

Chapter 39

Plastics and articles thereof

Notes.

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

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

2.- This Chapter does not cover :

(a) Lubricating preparations of heading 27.10 or 34.03;

(b) Waxes of heading 27.12 or 34.04;

(c) Separate chemically defined organic compounds (Chapter 29);

(d) Heparin or its salts (heading 30.01);

(e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;

(f) Organic surface-active agents or preparations of heading 34.02;

(g) Run gums or ester gums (heading 38.06);

(h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);

(ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);

(k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);

(l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;

(m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;

(n) Plaits, wickerwork or other articles of Chapter 46;

(o) Wall coverings of heading 48.14;

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

(q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);

(r) Imitation jewellery of heading 71.17;

(s) Articles of Section XVI (machines and mechanical or electrical appliances);

(t) Parts of aircraft or vehicles of Section XVII;

(u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

(v) Articles of Chapter 91 (for example, clock or watch cases);

(w) Articles of Chapter 92 (for example, musical instruments or parts thereof);

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

(y) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).

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

(a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);

(b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);

(c) Other synthetic polymers with an average of at least 5 monomer units;

(d) Silicones (heading 39.10);

(e) Resols (heading 39.09) and other prepolymers.

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

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

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

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

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

(a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

(b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

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

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

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

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

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

(a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;

(b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

(c) Gutters and fittings therefor;

(d) Doors, windows and their frames and thresholds for doors;

(e) Balconies, balustrades, fencing, gates and similar barriers;

(f) Shutters, blinds (including Venetian blinds) and similar articles and and parts and fittings thereof;

(g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;

(h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and

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

Subheading Notes.

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

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

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

(2) The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.

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

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

(b) Where there is no subheading named "Other" in the same series :

(1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

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

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		I.- PRIMARY FORMS				
39.01		**Polymers of ethylene, in primary forms.**				
	3901.10.00.00	- Polyethylene having a specific gravity of less than 0.94	kg	5	15	
	3901.20.00.00	- Polyethylene having a specific gravity of 0.94 or more	kg	5	15	
	3901.30.00.00	- Ethylene-vinyl acetate copolymers	kg	5	15	
	3901.40.00.00	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	kg	5	15	
	3901.90.00.00	- Other	kg	5	15	
39.02		**Polymers of propylene or of other olefins, in primary forms.**				
	3902.10.00.00	- Polypropylene	kg	5	15	
	3902.20.00.00	- Polyisobutylene	kg	5	15	
	3902.30.00.00	- Propylene copolymers	kg	5	15	
	3902.90.00.00	- Other	kg	5	15	
39.03		**Polymers of styrene, in primary forms.**				
		- Polystyrene :				
	3903.11.00.00	-- Expansible	kg	5	15	
	3903.19.00.00	-- Other	kg	5	15	
	3903.20.00.00	- Styrene-acrylonitrile (SAN) copolymers	kg	5	15	
	3903.30.00.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	kg	5	15	
	3903.90.00.00	- Other	kg	5	15	
39.04		**Polymers of vinyl chloride or of other halogenated olefins, in primary forms.**				
	3904.10.00.00	- Poly(vinyl chloride), not mixed with any other substances	kg	5	15	
		- Other poly(vinyl chloride) :				
	3904.21.00.00	-- Non-plasticised	kg	10	15	
	3904.22.00.00	-- Plasticised	kg	10	15	
	3904.30.00.00	- Vinyl chloride-vinyl acetate copolymers	kg	5	15	
	3904.40.00.00	- Other vinyl chloride copolymers	kg	5	15	
	3904.50.00.00	- Vinylidene chloride polymers	kg	5	15	
		- Fluoro-polymers :				
	3904.61.00.00	-- Polytetrafluoroethylene	kg	5	15	
	3904.69.00.00	-- Other	kg	5	15	
	3904.90.00.00	- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
39.05		**Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.**				
		- Poly(vinyl acetate) :				
	3905.12.00.00	-- In aqueous dispersion	kg	5	15	
	3905.19.00.00	-- Other	kg	5	15	
		- Vinyl acetate copolymers :				
	3905.21.00.00	-- In aqueous dispersion	kg	5	15	
	3905.29.00.00	-- Other	kg	5	15	
	3905.30.00.00	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg	5	15	
		- Other :				
	3905.91.00.00	-- Copolymers	kg	5	15	
	3905.99.00.00	-- Other	kg	5	15	
39.06		**Acrylic polymers in primary forms.**				
	3906.10.00.00	- Poly(methyl methacrylate)	kg	5	15	
	3906.90.00.00	- Other	kg	5	15	
39.07		**Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.**				
	3907.10.00.00	- Polyacetals	kg	5	15	
	3907.20.00.00	- Other polyethers	kg	5	15	
	3907.30.00.00	- Epoxide resins	kg	5	15	
	3907.40.00.00	- Polycarbonates	kg	5	15	
	3907.50.00.00	- Alkyd resins	kg	5	15	
		- Poly(ethylene terephthalate) :				
	3907.61.00.00	-- Having a viscosity number of 78 ml/g or higher	kg	5	15	
	3907.69.00.00	-- Other	kg	5	15	
	3907.70.00.00	- Poly(lactic acid)	kg	5	15	
		- Other polyesters :				
	3907.91.00.00	-- Unsaturated	kg	5	15	
	3907.99.00.00	-- Other	kg	5	15	
39.08		**Polyamides in primary forms.**				
	3908.10.00.00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	kg	5	15	
	3908.90.00.00	- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
39.09		**Amino-resins, phenolic resins and polyurethanes, in primary forms.**				
	3909.10.00.00	- Urea resins; thiourea resins	kg	5	15	
	3909.20.00.00	- Melamine resins	kg	5	15	
		- Other amino-resins				
	3909.31.00.00	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	kg	5	15	
	3909.39.00.00	-- Other	kg	5	15	
	3909.40.00.00	- Phenolic resins	kg	5	15	
	3909.50.00.00	- Polyurethanes	kg	5	15	
39.10	3910.00.00.00	**Silicones in primary forms.**	kg	5	15	
39.11		**Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.**				
	3911.10.00.00	-Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	kg	5	15	
	3911.90.00.00	-Other	kg	5	15	
39.12		**Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.**				
		- Cellulose acetates :				
	3912.11.00.00	-- Non-plasticised	kg	5	15	
	3912.12.00.00	-- Plasticised	kg	5	15	
	3912.20.00.00	- Cellulose nitrates (including collodions)	kg	5	15	
		- Cellulose ethers :				
	3912.31.00.00	-- Carboxymethylcellulose and its salts	kg	5	15	
	3912.39.00.00	-- Other	kg	5	15	
	3912.90.00.00	-Other	kg	5	15	
39.13		**Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.**				
	3913.10.00.00	-Alginic acid, its salts and esters	kg	5	15	
	3913.90.00.00	-Other	kg	5	15	
39.14	3914.00.00.00	**Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.**	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES				
39.15		**Waste, parings and scrap, of plastics.**				
	3915.10.00.00	- Of polymers of ethylene	kg	5	15	
	3915.20.00.00	- Of polymers of styrene	kg	5	15	
	3915.30.00.00	- Of polymers of vinyl chloride	kg	5	15	
	3915.90.00.00	- Of other plastics	kg	5	15	
39.16		**Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.**				
	3916.10.00.00	- Of polymers of ethylene	kg	5	15	
	3916.20.00.00	- Of polymers of vinyl chloride	kg	5	15	
	3916.90.00.00	- Of other plastics	kg	5	15	
39.17		**Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.**				
	3917.10.00.00	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	kg	10	15	
		- Tubes, pipes and hoses, rigid :				
		-- Of polymers of ethylene:				
	3917.21.10.00	--- For water supply	kg	20	15	
	3917.21.90.00	--- Other	kg	20	15	
		-- Of polymers of propylene:				
	3917.22.10.00	--- For water supply	kg	20	15	
	3917.22.90.00	--- Other	kg	20	15	
		-- Of polymers of vinyl chloride:				
	3917.23.10.00	--- For for water supply	kg	20	15	
	3917.23.90.00	--- Other	kg	20	15	
		-- Of other plastics:				
	3917.29.10.00	--- For water supply	kg	20	15	
	3917.29.90.00	--- Other	kg	20	15	
		- Other tubes, pipes and hoses :				
	3917.31.00.00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	kg	20	15	
	3917.32.00.00	-- Other, not reinforced or otherwise combined with other materials, without fittings	kg	20	15	
	3917.33.00.00	-- Other, not reinforced or otherwise combined with other materials, with fittings	kg	20	15	
		-- Other:				
	3917.39.10.00	--- Guts of other plastic material	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	3917.39.90.00	--- Other	kg	20	15	
		- Fittings:				
	3917.40.10.00	-- For water supply	kg	20	15	
	3917.40.90.00	-- Other	kg	20	15	
39.18		**Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.**				
	3918.10.00.00	- Of polymers of vinyl chloride	kg	20	15	
	3918.90.00.00	- Of other plastics	kg	20	15	
39.19		**Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.**				
	3919.10.00.00	- In rolls of a width not exceeding 20 cm	kg	10	15	
	3919.90.00.00	- Other	kg	10	15	
39.20		**Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.**				
		- Of polymers of ethylene:				
	3920.10.10.00	-- Not printed	kg	10	15	
	3920.10.20.00	-- Printed	kg	20	15	
		- Of polymers of propylene:				
	3920.20.10.00	-- Not printed	kg	10	15	
	3920.20.20.00	-- Printed	kg	20	15	
		- Of polymers of styrene:				
	3920.30.10.00	-- Not printed	kg	10	15	
	3920.30.20.00	-- Printed	kg	20	15	
		- Of polymers of vinyl chloride :				
	3920.43.00.00	-- Containing by weight not less than 6 % of plasticisers	kg	10	15	
	3920.49.00.00	-- Other	kg	10	15	
		- Of acrylic polymers :				
	3920.51.00.00	-- Of poly(methyl methacrylate)	kg	10	15	
	3920.59.00.00	-- Other	kg	10	15	
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyester :				
	3920.61.00.00	-- Of polycarbonates	kg	10	15	
	3920.62.00.00	-- Of poly(ethylene terephthalate)	kg	10	15	
	3920.63.00.00	-- Of unsaturated polyesters	kg	10	15	
	3920.69.00.00	-- Of other polyesters	kg	10	15	
		- Of cellulose or its chemical derivatives :				
	3920.71.00.00	-- Of regenerated cellulose	kg	10	15	
	3920.73.00.00	-- Of cellulose acetate	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	3920.79.00.00	-- Of other cellulose derivatives	kg	10	15	
		- Of other plastics :				
	3920.91.00.00	-- Of poly(vinyl butyral)	kg	10	15	
	3920.92.00.00	-- Of polyamides	kg	10	15	
	3920.93.00.00	-- Of amino-resins	kg	10	15	
	3920.94.00.00	-- Of phenolic resins	kg	10	15	
	3920.99.00.00	-- Of other plastics	kg	10	15	
39.21		**Other plates, sheets, film, foil and strip, of plastics.**				
		- Cellular :				
	3921.11.00.00	-- Of polymers of styrene	kg	10	15	
	3921.12.00.00	-- Of polymers of vinyl chloride	kg	10	15	
	3921.13.00.00	-- Of polyurethanes	kg	10	15	
	3921.14.00.00	-- Of regenerated cellulose	kg	10	15	
	3921.19.00.00	-- Of other plastics	kg	10	15	
		- Other:				
	3921.90.10.00	-- Not printed	kg	10	15	
	3921.90.20.00	-- Printed	kg	20	15	
39.22		**Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.**				
	3922.10.00.00	- Baths, shower-baths, sinks and wash-basins	kg	20	15	
	3922.20.00.00	- Lavatory seats and covers	kg	20	15	
	3922.90.00.00	- Other	kg	20	15	
39.23		**Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.**				
	3923.10.00.00	- Boxes, cases, crates and similar articles	kg	20	15	
		- Sacks and bags (including cones) :				
	3923.21.00.00	-- Of polymers of ethylene	kg	20	15	
	3923.29.00.00	-- Of other plastics	kg	20	15	
		- Carboys, bottles, flasks and similar articles:				
	3923.30.10.00	-- Preforms	kg	20	15	
	3923.30.90.00	-- Other	kg	20	15	
		- Spools, cops, bobbins and similar supports:				
	3923.40.10.00	-- Cassettes without magnetic tape	kg	10	15	
	3923.40.90.00	-- Other	kg	20	15	
	3923.50.00.00	- Stoppers, lids, caps and other closures	kg	20	15	
	3923.90.00.00	-Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
39.24		**Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.**				
	3924.10.00.00	-Tableware and kitchenware	kg	20	15	
		- Other:				
	3924.90.10.00	-- Wash basins and buckets	kg	20	15	
	3924.90.20.00	-- Feeding bottles	kg	20	15	
	3924.90.90.00	-- Other	kg	20	15	
39.25		**Builders' ware of plastics, not elsewhere specified or included.**				
	3925.10.00.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	kg	20	15	
	3925.20.00.00	- Doors, windows and their frames and thresholds for doors	kg	20	15	
	3925.30.00.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	kg	20	15	
	3925.90.00.00	- Other	kg	20	15	
39.26		**Other articles of plastics and articles of other materials of headings 39.01 to 39.14.**				
	3926.10.00.00	- Office or school supplies	kg	20	15	
	3926.20.00.00	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	kg	10	15	
	3926.30.00.00	- Fittings for furniture, coachwork or the like	kg	20	15	
	3926.40.00.00	- Statuettes and other ornamental articles	kg	20	15	
		- Other:				
	3926.90.10.00	-- Articles for fishing	kg	5	0	
		-- Other:				
	3926.90.91.00	--- Toothpick	kg	20	15	
	3926.90.99.00	--- Other	kg	20	15	

Chapter 40

Rubber and articles thereof

Notes.

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

2.- This Chapter does not cover :

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

(b) Footwear or parts thereof of Chapter 64;

(c) Headgear or parts thereof (including bathing caps) of Chapter 65;

(d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;

(e) Articles of Chapter 90, 92, 94 or 96; or

(f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).

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

(a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);

(b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

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

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

(b) Thioplasts (TM); and

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

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

(i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);

(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;

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

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

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

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

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

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

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

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
40.01		**Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.**				
	4001.10.00.00	- Natural rubber latex, whether or not pre-vulcanised	kg	5	15	
		- Natural rubber in other forms :				
	4001.21.00.00	-- Smoked sheets	kg	5	15	
	4001.22.00.00	-- Technically specified natural rubber (TSNR)	kg	5	15	
	4001.29.00.00	-- Other	kg	5	15	
	4001.30.00.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	kg	5	15	
40.02		**Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.**				
		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :				
	4002.11.00.00	-- Latex	kg	5	15	
	4002.19.00.00	-- Other	kg	5	15	
	4002.20.00.00	- Butadiene rubber (BR)	kg	5	15	
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :				
	4002.31.00.00	-- Isobutene-isoprene (butyl) rubber (IIR)	kg	5	15	
	4002.39.00.00	-- Other	kg	5	15	
		- Chloroprene (chlorobutadiene) rubber (CR) :				
	4002.41.00.00	-- Latex	kg	5	15	
	4002.49.00.00	-- Other	kg	5	15	
		- Acrylonitrile-butadiene rubber (NBR) :				
	4002.51.00.00	-- Latex	kg	5	15	
	4002.59.00.00	-- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	4002.60.00.00	- Isoprene rubber (IR)	kg	5	15	
	4002.70.00.00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg	5	15	
	4002.80.00.00	- Mixtures of any product of heading 40.01 with any product of this heading	kg	5	15	
		- Other :				
	4002.91.00.00	-- Latex	kg	5	15	
	4002.99.00.00	-- Other	kg	5	15	
40.03	4003.00.00.00	**Reclaimed rubber in primary forms or in plates, sheets or strip.**	kg	5	15	
40.04	4004.00.00.00	**Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.**	kg	5	15	
40.05		**Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.**				
	4005.10.00.00	- Compounded with carbon black or silica	kg	5	15	
	4005.20.00.00	- Solutions; dispersions other than those of subheading 4005.10	kg	5	15	
		- Other :				
	4005.91.00.00	-- Plates, sheets and strip	kg	5	15	
	4005.99.00.00	-- Other	kg	5	15	
40.06		**Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.**				
	4006.10.00.00	- "Camel-back" strips for retreading rubber tyres	kg	5	15	
	4006.90.00.00	- Other	kg	5	15	
40.07	4007.00.00.00	**Vulcanised rubber thread and cord.**	kg	5	15	
40.08		**Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.**				
		- Of cellular rubber :				
		-- Plates, sheets and strip:				
	4008.11.10.00	--- Of the type used for making soles	kg	10	15	
	4008.11.90.00	--- Other	kg	10	15	
	4008.19.00.00	-- Other	kg	10	15	
		- Of non-cellular rubber :				
		-- Plates, sheets and strip:				
	4008.21.10.00	--- Of the type used for making soles	kg	10	15	
	4008.21.90.00	--- Other	kg	10	15	
	4008.29.00.00	-- Other	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
40.09		**Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).**				
		- Not reinforced or otherwise combined with other materials :				
	4009.11.00.00	-- Without fittings	kg	20	15	
	4009.12.00.00	-- With fittings	kg	20	15	
		- Reinforced or otherwise combined only with metal :				
	4009.21.00.00	-- Without fittings	kg	20	15	
	4009.22.00.00	-- With fittings	kg	20	15	
		- Reinforced or otherwise combined only with textile materials :				
	4009.31.00.00	-- Without fittings	kg	20	15	
	4009.32.00.00	-- With fittings	kg	20	15	
		- Reinforced or otherwise combined with other materials :				
	4009.41.00.00	-- Without fittings	kg	20	15	
	4009.42.00.00	-- With fittings	kg	20	15	
40.10		**Conveyor or transmission belts or belting, of vulcanised rubber.**				
		- Conveyor belts or belting :				
	4010.11.00.00	-- Reinforced only with metal	kg	10	15	
	4010.12.00.00	-- Reinforced only with textile materials	kg	10	15	
	4010.19.00.00	-- Other	kg	10	15	
		- Transmission belts or belting :				
	4010.31.00.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	10	15	
	4010.32.00.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	10	15	
	4010.33.00.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	10	15	
	4010.34.00.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	4010.35.00.00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	kg	10	15	
	4010.36.00.00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	kg	10	15	
	4010.39.00.00	-- Other	kg	0	15	
40.11		**New pneumatic tyres, of rubber.**				
	4011.10.00.00	- Of a kind used on motor cars (including station wagons and racing cars)	u	10	15	
	4011.20.00.00	- Of a kind used on buses or lorries	u	10	15	
	4011.30.00.00	- Of a kind used on aircraft	u	10	15	
	4011.40.00.00	- Of a kind used on motorcycles	u	20	15	
	4011.50.00.00	- Of a kind used on bicycles	u	20	15	
	4011.70.00.00	- Of a kind used on agricultural or forestry vehicles and machines	u	10	15	
	4011.80.00.00	- Of a kind used on construction, mining or industrial handling vehicles and machines	u	10	15	
	4011.90.00.00	- Other	u	10	15	
40.12		**Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.**				
		- Retreaded tyres :				
	4012.11.00.00	-- Of a kind used on motor cars (including station wagons and racing cars)	u	20	15	
	4012.12.00.00	-- Of a kind used on buses or lorries	u	20	15	
	4012.13.00.00	-- Of a kind used on aircraft	u	20	15	
	4012.19.00.00	-- Other	u	20	15	
		- Used pneumatic tyres:				
	4012.20.10.00	-- For retreading manufacture	u	20	15	
	4012.20.90.00	-- Other	u	20	15	
	4012.90.00.00	- Other	kg	20	15	
40.13		**Inner tubes, of rubber.**				
	4013.10.00.00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	u	10	15	
	4013.20.00.00	- Of a kind used on bicycles	u	20	15	
		- Other:				
	4013.90.10.00	-- Of the type used by motorcycles (with engine displacement not exceeding $50cm^3$)	u	20	15	
	4013.90.90.00	-- Other	u	20	15	
40.14		**Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.**				
	4014.10.00.00	- Sheath contraceptives	kg	0	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other:				
	4014.90.10.00	-- Teats and similar articles	kg	5	15	
	4014.90.20.00	-- Bulbs for syringes and medicine droppers and similar articles	kg	5	15	
	4014.90.90.00	-- Other	kg	5	15	
40.15		**Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.**				
		- Gloves, mittens and mitts :				
	4015.11.00.00	-- Surgical	kg	0	0	
	4015.19.00.00	-- Other	kg	20	15	
	4015.90.00.00	- Other	kg	20	15	
40.16		**Other articles of vulcanised rubber other than hard rubber.**				
	4016.10.00.00	- Of cellular rubber	kg	20	15	
		- Other :				
	4016.91.00.00	-- Floor coverings and mats	kg	20	15	
	4016.92.00.00	-- Erasers	kg	10	15	
	4016.93.00.00	-- Gaskets, washers and other seals	kg	0	15	
	4016.94.00.00	-- Boat or dock fenders, whether or not inflatable	kg	20	15	
		-- Other inflatable articles:				
	4016.95.10.00	--- Of the type used for tyre manufacture	kg	20	15	
	4016.95.90.00	--- Other	kg	20	15	
	4016.99.00.00	-- Other	kg	0	15	
40.17	4017.00.00.00	**Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.**	kg	20	15	

Section VIII

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

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

1.- This Chapter does not cover :

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

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

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

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

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
41.01		**Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.**				
	4101.20.00.00	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	kg	5	15	
	4101.50.00.00	- Whole hides and skins, of a weight exceeding 16 kg	kg	5	15	
	4101.90.00.00	- Other, including butts, bends and bellies	kg	5	15	
41.02		**Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.**				
	4102.10.00.00	- With wool on	kg	5	15	
		- Without wool on :				
	4102.21.00.00	-- Pickled	kg	5	15	
	4102.29.00.00	-- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
41.03		**Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.**				
	4103.20.00.00	- Of reptiles	kg	5	15	
	4103.30.00.00	- Of swine	kg	5	15	
	4103.90.00.00	- Other	kg	5	15	
41.04		**Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.**				
		- In the wet state (including wet-blue) :				
	4104.11.00.00	-- Full grains, unsplit; grain splits	kg	10	15	
	4104.19.00.00	-- Other	kg	10	15	
		- In the dry state (crust) :				
	4104.41.00.00	-- Full grains, unsplit; grain splits	kg	10	15	
	4104.49.00.00	-- Other	kg	10	15	
41.05		**Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.**				
	4105.10.00.00	- In the wet state (including wet-blue)	kg	10	15	
	4105.30.00.00	- In the dry state (crust)	kg	10	15	
41.06		**Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.**				
		- Of goats or kids :				
	4106.21.00.00	-- In the wet state (including wet-blue)	kg	10	15	
	4106.22.00.00	-- In the dry state (crust)	kg	10	15	
		- Of swine :				
	4106.31.00.00	-- In the wet state (including wet-blue)	kg	10	15	
	4106.32.00.00	-- In the dry state (crust)	kg	10	15	
	4106.40.00.00	- Of reptiles	kg	10	15	
		- Other :				
	4106.91.00.00	-- In the wet state (including wet-blue)	kg	10	15	
	4106.92.00.00	-- In the dry state (crust)	kg	10	15	
41.07		**Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.**				
		- Whole hides and skins :				
	4107.11.00.00	-- Full grains, unsplit	kg	10	15	
	4107.12.00.00	-- Grain splits	kg	10	15	
	4107.19.00.00	-- Other	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other, including sides :				
	4107.91.00.00	-- Full grains, unsplit	kg	10	15	
	4107.92.00.00	-- Grain splits	kg	10	15	
	4107.99.00.00	-- Other	kg	10	15	
[41.08]						
[41.09]						
[41.10]						
[41.11]						
41.12	4112.00.00.00	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.**	kg	10	15	
41.13		**Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.**				
	4113.10.00.00	- Of goats or kids	kg	10	15	
	4113.20.00.00	- Of swine	kg	10	15	
	4113.30.00.00	- Of reptiles	kg	10	15	
	4113.90.00.00	- Other	kg	10	15	
41.14		**Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.**				
	4114.10.00.00	- Chamois (including combination chamois) leather	kg	10	15	
	4114.20.00.00	- Patent leather and patent laminated leather; metallised leather	kg	10	15	
41.15		**Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.**				
	4115.10.00.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	kg	10	15	
	4115.20.00.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	kg	10	15	

Chapter 42

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

Notes.

1.- For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.

2.- This Chapter does not cover :

(a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);

(b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);

(c) Made up articles of netting (heading 56.08);

(d) Articles of Chapter 64;

(e) Headgear or parts thereof of Chapter 65;

(f) Whips, riding-crops or other articles of heading 66.02;

(g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);

(h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);

(ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);

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

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

(m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.

3.- (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover :

(a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);

(b) Articles of plaiting materials (heading 46.02).

(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

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

Additional Note.

Except the context otherwise requires, throughout this tariff, an "assembly industry" refers to an enterprise legally established for that activity and duly authorized by the competent national authority.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
42.01	4201.00.00.00	**Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.**	kg	20	15	
42.02		**Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.**				
		- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :				
		-- With outer surface of leather or of composition leather:				
	4202.11.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	10	15	
	4202.11.90.00	--- Other	u	20	15	
		-- With outer surface of plastics or of textile materials:				
	4202.12.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	10	15	
	4202.12.90.00	--- Other	u	20	15	
		-- Other:				
		--- Of paperboard:				
	4202.19.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	10	15	
	4202.19.19.00	---- Other	u	20	15	
		--- Of base metal:				
	4202.19.21.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	10	15	
	4202.19.29.00	---- Other	u	20	15	
		--- Other:				
	4202.19.91.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	10	15	
	4202.19.99.00	---- Other	u	20	15	
		- Handbags, whether or not with shoulder strap, including those without handle :				
		-- With outer surface of leather or of composition leather:				
	4202.21.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	10	15	
	4202.21.90.00	--- Other	u	20	15	
		-- With outer surface of sheeting of plastics or of textile materials:				
	4202.22.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	10	15	
	4202.22.90.00	--- Other	u	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		-- Other:				
	4202.29.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	10	15	
	4202.29.90.00	--- Other	u	20	15	
		- Articles of a kind normally carried in the pocket or in the handbag :				
	4202.31.00.00	-- With outer surface of leather or of composition leather	kg	20	15	
	4202.32.00.00	-- With outer surface of sheeting of plastics or of textile materials	kg	20	15	
	4202.39.00.00	-- Other	kg	20	15	
		- Other :				
		- With outer surface of leather or of composition leather:				
	4202.91.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	kg	20	15	
	4202.91.90.00	--- Other	kg	20	15	
		-- With outer surface of sheeting of plastics or of textile materials:				
	4202.92.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	kg	20	15	
	4202.92.90.00	--- Other	kg	20	15	
		-- Other:				
	4202.99.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	kg	20	15	
	4202.99.90.00	--- Other	kg	20	15	
42.03		**Articles of apparel and clothing accessories, of leather or of composition leather.**				
	4203.10.00.00	- Articles of apparel	kg	20	15	
		- Gloves, mittens and mitts :				
	4203.21.00.00	-- Specially designed for use in sports	kg	20	15	
	4203.29.00.00	-- Other	kg	20	15	
	4203.30.00.00	- Belts and bandoliers	kg	20	15	
	4203.40.00.00	- Other clothing accessories	kg	20	15	
[42.04]						
42.05	4205.00.00.00	**Other articles of leather or of composition leather.**	kg	20	15	
42.06	4206.00.00.00	**Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.**	kg	10	15	

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

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

2.- This Chapter does not cover :

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

(b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);

(c) Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);

(d) Articles of Chapter 64;

(e) Headgear or parts thereof of Chapter 65; or

(f) Articles of Chapter 95 (for example, toys, games, sports requisites).

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

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

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

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Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
43.01		**Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.**				
	4301.10.00.00	- Of mink, whole, with or without head, tail or paws	kg	5	15	
	4301.30.00.00	- Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	4301.60.00.00	- Of fox, whole, with or without head, tail or paws	kg	5	15	
	4301.80.00.00	- Other furskins, whole, with or without head, tail or paws	kg	5	15	
	4301.90.00.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	5	15	
43.02		**Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.**				
		- Whole skins, with or without head, tail or paws, not assembled :				
	4302.11.00.00	-- Of mink	kg	10	15	
	4302.19.00.00	-- Other	kg	10	15	
	4302.20.00.00	- Heads, tails, paws and other pieces or cuttings, not assembled	kg	10	15	
	4302.30.00.00	- Whole skins and pieces or cuttings thereof, assembled	kg	10	15	
43.03		**Articles of apparel, clothing accessories and other articles of furskin.**				
	4303.10.00.00	- Articles of apparel and clothing accessories	kg	20	15	
	4303.90.00.00	- Other	kg	10	15	
43.04	4304.00.00.00	**Artificial fur and articles thereof.**	kg	20	15	

Section IX

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

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1.- This Chapter does not cover :

(a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);

(b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);

(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);

(d) Activated charcoal (heading 38.02);

(e) Articles of heading 42.02;

(f) Goods of Chapter 46;

(g) Footwear or parts thereof of Chapter 64;

(h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

(ij) Goods of heading 68.08;

(k) Imitation jewellery of heading 71.17;

(l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);

(m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);

(n) Parts of firearms (heading 93.05);

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

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

(q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or

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

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

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

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

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

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

Subheading Note.

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
44.01		**Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.**				
		- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :				
	4401.11.00.00	-- Coniferous	kg	5	15	
	4401.12.00.00	-- Non-coniferous	kg	5	15	
		- Wood in chips or particles :				
	4401.21.00.00	-- Coniferous	kg	5	15	
	4401.22.00.00	-- Non-coniferous	kg	5	15	
		- Sawdust and wood waste and scrap, agglomerated, in logs, briquettes, pellets or similar forms :				
	4401.31.00.00	-- Wood pellets	kg	5	15	
	4401.39.00.00	-- Other	kg	5	15	
	4401.40.00.00	- Sawdust and wood waste and scrap, not aagglomerated	kg	5	15	
44.02		**Wood charcoal (including shell or nut charcoal), whether or not agglomerated.**				
	4402.10.00.00	- Of bamboo	kg	5	15	
	4402.90.00.00	- Other	kg	5	15	
44.03		**Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.**				
		- Treated with paint, stains, creosote or other preservatives :				
	4403.11.00.00	-- Coniferous	m^3	5	15	
	4403.12.00.00	-- Non-coniferous	m^3	5	15	
		- Other, coniferous :				
	4403.21.00.00	-- Of pine (*Pinus spp.*), of which any cross-sectional dimension is 15 cm or more	m^3	5	15	
	4403.22.00.00	-- Of pine (*Pinus spp.*), other	m^3	5	15	
	4403.23.00.00	-- Of fir (*Abies spp.*) and spruce (*Picea spp.*), of which any cross-sectional dimension is 15 cm or more	m^3	5	15	
	4403.24.00.00	-- Of fir (*Abies spp.*) and spruce (*Picea spp.*), other	m^3	5	15	
	4403.25.00.00	-- Other, of which any cross-sectional dimension is 15 cm or more	m^3	5	15	
	4403.26.00.00	-- Other	m^3	5	15	
		- Other, of tropical wood :				
	4403.41.00.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m^3	5	15	
	4403.49.00.00	-- Other	m^3	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other :				
	4403.91.00.00	-- Of oak *(Quercus spp.)*	m^3	5	15	
	4403.93.00.00	-- Of beech *(Fagus spp.)*, of which any cross-sectional dimension is 15 cm or more	m^3	5	15	
	4403.94.00.00	-- Of beech (*Fagus spp.*), other	m^3	5	15	
	4403.95.00.00	-- Of birch (*Betula spp.*), of which any cross-sectional dimension is 15 cm or more	m^3	5	15	
	4403.96.00.00	-- Of birch (*Betula spp.*), other	m^3	5	15	
	4403.97.00.00	-- Of poplar and aspen (*Populus spp.*)	m^3	5	15	
	4403.98.00.00	-- Of eucalyptus (*Eucalyptus spp.*)	m^3	5	15	
	4403.99.00.00	-- Other	m^3	5	15	
44.04		**Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.**				
	4404.10.00.00	- Coniferous	kg	5	15	
	4404.20.00.00	- Non-coniferous	kg	5	15	
44.05	4405.00.00.00	**Wood wool; wood flour.**	kg	5	15	
44.06		**Railway or tramway sleepers (cross-ties) of wood.**				
		- Not impregnated :				
	4406.11.00.00	-- Coniferous	m^3	10	15	
	4406.12.00.00	-- Non-coniferous	m^3	10	15	
		- Other :				
	4406.91.00.00	-- Coniferous	m^3	10	15	
	4406.92.00.00	-- Non-coniferous	m^3	10	15	
44.07		**Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.**				
		- Coniferous :				
	4407.11.00.00	-- Of pine (*Pinus spp.*)	m^3	10	15	
	4407.12.00.00	-- Of fir (*Abies spp.*) and spruce (*Picea spp.*)	m^3	10	15	
	4407.19.00.00	-- Other	m^3	10	15	
		- Of tropical wood :				
	4407.21.00.00	-- Mahogany (*Swietenia spp.*)	m^3	10	15	
	4407.22.00.00	-- Virola, Imbuia and Balsa	m^3	10	15	
	4407.25.00.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m^3	10	15	
	4407.26.00.00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m^3	10	15	
	4407.27.00.00	-- Sapelli	m^3	10	15	
	4407.28.00.00	-- Iroko	m^3	10	15	
	4407.29.00.00	-- Other	m^3	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other :				
	4407.91.00.00	-- Of oak *(Quercus spp.)*	m^3	10	15	
	4407.92.00.00	-- Of beech *(Fagus spp.)*	m^3	10	15	
	4407.93.00.00	-- Of maple *(Acer spp.)*	m^3	10	15	
	4407.94.00.00	-- Of cherry *(Prunus spp.)*	m^3	10	15	
	4407.95.00.00	-- Of ash *(Fraxinus spp.)*	m^3	10	15	
	4407.96.00.00	-- Of birch (*Betula spp.*)	m^3	10	15	
	4407.97.00.00	-- Of poplar and aspen (*Populus spp.*)	m^3	10	15	
	4407.99.00.00	-- Other	m^3	10	15	
44.08		**Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.**				
	4408.10.00.00	- Coniferous	kg	10	15	
		- Of tropical wood :				
	4408.31.00.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg	10	15	
	4408.39.00.00	-- Other	kg	10	15	
	4408.90.00.00	- Other	kg	10	15	
44.09		**Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.**				
	4409.10.00.00	-Coniferous	kg	10	15	
		- Non-coniferous :				
	4409.21.00.00	-- Of bamboo	kg	10	15	
	4409.22.00.00	-- Of tropical wood	kg	10	15	
	4409.29.00.00	-- Other	kg	10	15	
44.10		**Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.**				
		- Of wood :				
	4410.11.00.00	-- Particle board	kg	10	15	
	4410.12.00.00	-- Oriented strand board (OSB)	kg	10	15	
	4410.19.00.00	-- Other	kg	10	15	
	4410.90.00.00	- Other	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
44.11		**Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.**				
		-Medium density fibreboard (MDF) :				
	4411.12.00.00	-- Of a thickness not exceeding 5 mm	kg	10	15	
	4411.13.00.00	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	kg	10	15	
	4411.14.00.00	-- Of a thickness exceeding 9 mm	kg	10	15	
		- Other :				
	4411.92.00.00	-- Of a density exceeding 0.8 g/cm³	kg	10	15	
	4411.93.00.00	-- Of a density exceeding 0.5 g/cm³ but not exceeding 0.8 g/cm³	kg	10	15	
	4411.94.00.00	-- Of a density not exceeding 0.5 g/cm³	kg	10	15	
44.12		**Plywood, veneered panels and similar laminated wood.**				
	4412.10.00.00	-Of bamboo	m³	20	15	
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :				
	4412.31.00.00	-- With at least one outer ply of tropical wood	m³	20	15	
	4412.33.00.00	-- Other, with at least one outer ply of non-coniferous wood of the species alder (*Alnus spp.*) ash (*Fraxinus spp.*) beech (*Fagus spp.*), birch (*Betula spp.*), cherry (*Prunus spp.*), chestnut (*Castanea spp.*), elm (*Ulmus spp.*), eucalyptus (*Eucalyptus spp.*), hickory (*Carya spp.*), horse chestnut (*Aesculus spp.*), lime (*Tilia spp.*), maple (*Acer spp.*), oak (*Quercus spp.*), plane tree (*Platanus spp.*), poplar and aspen (*Populus spp.*), robinia (*Robinia spp.*), tulipwood (*Linodendron spp.*) or walnut (*Juglans spp.*)	m³	20	15	
	4412.34.00.00	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	m³	20	15	
	4412.39.00.00	-- Other, with both outer piles of coniferous wood	m³	20	15	
		- Other :				
	4412.94.00.00	-- Blockboard, laminboard and battenboard	kg	20	15	
	4412.99.00.00	-- Other	kg	20	15	
44.13	4413.00.00.00	**Densified wood, in blocks, plates, strips or profile shapes.**	kg	10	15	
44.14	4414.00.00.00	**Wooden frames for paintings, photographs, mirrors or similar objects.**	kg	10	15	
44.15		**Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.**				

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	4415.10.00.00	- Cases, boxes, crates, drums and similar packings; cable-drums	u	10	15	
	4415.20.00.00	- Pallets, box pallets and other load boards; pallet collars	u	10	15	
44.16	4416.00.00.00	**Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.**	kg	10	15	
44.17	4417.00.00.00	**Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.**	kg	20	15	
44.18		**Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.**				
	4418.10.00.00	- Windows, French-windows and their frames	kg	20	15	
	4418.20.00.00	- Doors and their frames and thresholds	kg	20	15	
	4418.40.00.00	- Shuttering for concrete constructional work	kg	20	15	
	4418.50.00.00	- Shingles and shakes	kg	20	15	
	4418.60.00.00	- Posts and beams	kg	20	15	
		- Assembled flooring panels :				
	4418.73.00.00	-- Of bamboo or with at least the top layer (wear layer) of bamboo	kg	20	15	
	4418.74.00.00	-- Other, for mosaic floors	kg	20	15	
	4418.75.00.00	-- Other, multilayer	kg	20	15	
	4418.79.00.00	-- Other	kg	20	15	
		- Other :				
	4418.91.00.00	-- Of bamboo	kg	20	15	
	4418.99.00.00	-- Other	kg	20	15	
44.19		**Tableware and kitchenware, of wood.**				
		- Of bamboo :				
	4419.11.00.00	-- Bread boards, chopping boards and similar boards	kg	20	15	
	4419.12.00.00	-- Chopsticks	kg	20	15	
	4419.19.00.00	-- Other	kg	20	15	
	4419.90.00.00	- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
44.20		**Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.**				
	4420.10.00.00	- Statuettes and other ornaments, of wood	kg	20	15	
	4420.90.00.00	- Other	kg	20	15	
44.21		**Other articles of wood.**				
	4421.10.00.00	- Clothes hangers	kg	20	15	
		- Other:				
		-- Of bamboo :				
	4421.91.10.00	--- Match splints	kg	10	15	
	4421.91.20.00	--- Toothpicks	kg	20	15	
	4421.91.90.00	--- Other	kg	20	15	
		-- Other :				
	4421.99.10.00	--- Match splints	kg	10	15	
	4421.99.20.00	--- Toothpicks	kg	20	15	
	4421.99.90.00	--- Other	kg	20	15	

Chapter 45

Cork and articles of cork

Note.

1.- This Chapter does not cover :

(a) Footwear or parts of footwear of Chapter 64;

(b) Headgear or parts of headgear of Chapter 65; or

(c) Articles of Chapter 95 (for example, toys, games, sports requisites).

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
45.01		**Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.**				
	4501.10.00.00	- Natural cork, raw or simply prepared	kg	5	15	
	4501.90.00.00	- Other	kg	5	15	
45.02	4502.00.00.00	**Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).**	kg	5	15	
45.03		**Articles of natural cork.**				
	4503.10.00.00	- Corks and stoppers	kg	10	15	
		- Other:				
	4503.90.10.00	-- Floats for fishing nets	kg	5	0	
	4503.90.90.00	-- Other	kg	20	15	
45.04		**Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.**				
	4504.10.00.00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	kg	10	15	
	4504.90.00.00	- Other	kg	20	15	

Chapter 46

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

Notes.

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

2.- This Chapter does not cover :

(a) Wall coverings of heading 48.14;

(b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);

(c) Footwear or headgear or parts thereof of Chapter 64 or 65;

(d) Vehicles or bodies for vehicles of basketware (Chapter 87); or

(e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
46.01		**Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).**				
		- Mats, matting and screens of vegetable materials :				
	4601.21.00.00	-- Of bamboo	kg	20	15	
	4601.22.00.00	-- Of rattan	kg	20	15	
	4601.29.00.00	-- Other	kg	20	15	
		- Other :				
	4601.92.00.00	-- Of bamboo	kg	20	15	
	4601.93.00.00	-- Of rattan	kg	20	15	
	4601.94.00.00	-- Of other vegetable materials	kg	20	15	
		-- Other:				
	4601.99.10.00	--- Mats, matting and screens	kg	20	15	
	4601.99.90.00	--- Other	kg	20	15	
46.02		**Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.**				
		- Of vegetable materials :				
	4602.11.00.00	-- Of bamboo	kg	20	15	
	4602.12.00.00	-- Of rattan	kg	20	15	
	4602.19.00.00	-- Other	kg	20	15	
	4602.90.00.00	- Other	kg	20	15	

Section X

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

Chapter 47

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

Note.

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
47.01	4701.00.00.00	**Mechanical wood pulp.**	kg	5	15	
47.02	4702.00.00.00	**Chemical wood pulp, dissolving grades.**	kg	5	15	
47.03		**Chemical wood pulp, soda or sulphate, other than dissolving grades.**				
		- Unbleached :				
	4703.11.00.00	-- Coniferous	kg	5	15	
	4703.19.00.00	-- Non-coniferous	kg	5	15	
		- Semi-bleached or bleached :				
	4703.21.00.00	-- Coniferous	kg	5	15	
	4703.29.00.00	-- Non-coniferous	kg	5	15	
47.04		**Chemical wood pulp, sulphite, other than dissolving grades.**				
		- Unbleached :				
	4704.11.00.00	-- Coniferous	kg	5	15	
	4704.19.00.00	-- Non-coniferous	kg	5	15	
		- Semi-bleached or bleached :				
	4704.21.00.00	-- Coniferous	kg	5	15	
	4704.29.00.00	-- Non-coniferous	kg	5	15	
47.05	4705.00.00.00	**Wood pulp obtained by a combination of mechanical and chemical pulping processes.**	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
47.06		**Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.**				
	4706.10.00.00	- Cotton linters pulp	kg	5	15	
	4706.20.00.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg	5	15	
	4706.30.00.00	- Other, of bamboo	kg	5	15	
		- Other :				
	4706.91.00.00	-- Mechanical	kg	5	15	
	4706.92.00.00	-- Chemical	kg	5	15	
	4706.93.00.00	-- Obtained by a combination of mechanical and chemical processes	kg	5	15	
47.07		**Recovered (waste and scrap) paper or paperboard.**				
	4707.10.00.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg	5	15	
	4707.20.00.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg	5	15	
	4707.30.00.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg	5	15	
	4707.90.00.00	- Other, including unsorted waste and scrap	kg	5	15	

Chapter 48

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

Notes.

1.- For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m²).

2.- This Chapter does not cover :

(a) Articles of Chapter 30;

(b) Stamping foils of heading 32.12;

(c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);

(d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);

(e) Sensitised paper or paperboard of headings 37.01 to 37.04;

(f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);

(g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);

(h) Articles of heading 42.02 (for example, travel goods);

(ij) Articles of Chapter 46 (manufactures of plaiting material);

(k) Paper yarn or textile articles of paper yarn (Section XI);

(l) Articles of Chapter 64 or Chapter 65;

(m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);

(n) Metal foil backed with paper or paperboard (generally Section XIV or XV);

(o) Articles of heading 92.09;

(p) Articles of Chapter 95 (for example, toys, games, sports requisites); or

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

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

4.- In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m², and apply only to paper : (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.

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

For paper or paperboard weighing not more than 150 g/m^2 :

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

1. weighing not more than 80 g/m^2, or
2. coloured throughout the mass; or

(b) containing more than 8 % ash, and

1. weighing not more than 80 g/m2, or
2. coloured throughout the mass; or

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

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

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

For paper or paperboard weighing more than 150 g/m^2 :

(a) coloured throughout the mass; or

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Subheading Notes.

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

Weight g/m²	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

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

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

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

Weight g/m²	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

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

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

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

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
48.01	4801.00.00.00	**Newsprint, in rolls or sheets.**	kg	0	15	
48.02		**Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.**				
	4802.10.00.00	- Hand-made paper and paperboard	kg	5	15	
	4802.20.00.00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg	5	15	
	4802.40.00.00	- Wallpaper base	kg	5	15	
		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :				
	4802.54.00.00	-- Weighing less than 40 g/m²	kg	5	15	
		-- Weighing 40 g/m² or more but not more than 150 g/m², in rolls:				
	4802.55.10.00	--- Of a width not exceeding 150mm	kg	5	15	
	4802.55.90.00	--- Other	kg	5	15	
		-- Weighing 40 g/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:				
	4802.56.10.00	--- Carbonising base paper	kg	5	15	
	4802.56.90.00	--- Other	kg	20	15	
	4802.57.00.00	-- Other, weighing 40 g/m² or more but not more than 150 g/m²	kg	5	15	
	4802.58.00.00	-- Weighing more than 150 g/m²	kg	5	15	
		- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :				

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		-- In rolls:				
	4802.61.10.00	--- Of a width not exceeding 150mm	kg	5	15	
	4802.61.90.00	--- Other	kg	5	15	
		-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:				
	4802.62.10.00	--- Carbonising base paper	kg	5	15	
	4802.62.90.00	--- Other	kg	20	15	
		-- Other:				
	4802.69.10.00	--- Carbonising base paper	kg	5	15	
	4802.69.90.00	--- Other	kg	20	15	
48.03	4803.00.00.00	**Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.**	kg	10	15	
48.04		**Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.**				
		- Kraftliner :				
	4804.11.00.00	-- Unbleached	kg	5	15	
	4804.19.00.00	-- Other	kg	5	15	
		- Sack kraft paper :				
	4804.21.00.00	-- Unbleached	kg	5	15	
	4804.29.00.00	-- Other	kg	5	15	
		- Other kraft paper and paperboard weighing 150 g/m² or less :				
	4804.31.00.00	-- Unbleached	kg	5	15	
	4804.39.00.00	-- Other	kg	5	15	
		- Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m² :				
	4804.41.00.00	-- Unbleached	kg	5	15	
	4804.42.00.00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg	5	15	
	4804.49.00.00	-- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other kraft paper and paperboard weighing 225 g/m² or more :				
	4804.51.00.00	-- Unbleached	kg	5	15	
	4804.52.00.00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	kg	5	15	
	4804.59.00.00	-- Other	kg	5	15	
48.05		**Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.**				
		- Fluting paper :				
	4805.11.00.00	-- Semi-chemical fluting paper	kg	5	15	
	4805.12.00.00	-- Straw fluting paper	kg	5	15	
	4805.19.00.00	-- Other	kg	5	15	
		- Testliner (recycled liner board) :				
	4805.24.00.00	-- Weighing 150 g/m² or less	kg	5	15	
	4805.25.00.00	-- Weighing more than 150 g/m²	kg	5	15	
	4805.30.00.00	- Sulphite wrapping paper	kg	5	15	
	4805.40.00.00	- Filter paper and paperboard	kg	5	15	
	4805.50.00.00	- Felt paper and paperboard	kg	5	15	
		- Other :				
	4805.91.00.00	-- Weighing 150 g/m² or less	kg	5	15	
	4805.92.00.00	-- Weighing more than 150 g/m² but less than 225 g/m²	kg	5	15	
	4805.93.00.00	-- Weighing 225 g/m² or more	kg	5	15	
48.06		**Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.**				
	4806.10.00.00	- Vegetable parchment	kg	10	15	
	4806.20.00.00	- Greaseproof papers	kg	10	15	
	4806.30.00.00	- Tracing papers	kg	10	15	
	4806.40.00.00	- Glassine and other glazed transparent or translucent papers	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
48.07	4807.00.00.00	**Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.**	kg	10	15	
48.08		**Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.**				
	4808.10.00.00	- Corrugated paper and paperboard, whether or not perforated	kg	10	15	
	4808.40.00.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	kg	10	15	
	4808.90.00.00	- Other	kg	10	15	
48.09		**Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.**				
	4809.20.00.00	- Self-copy paper	kg	10	15	
	4809.90.00.00	- Other	kg	10	15	
48.10		**Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.**				
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :				
		-- In rolls:				
	4810.13.10.00	--- Printed	kg	10	15	
	4810.13.90.00	--- Other	kg	10	15	
	4810.14.00.00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	20	15	
	4810.19.00.00	-- Other	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :				
		-- Light-weight coated paper:				
	4810.22.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	kg	10	15	
	4810.22.90.00	--- Other	kg	10	15	
		-- Other:				
	4810.29.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	kg	10	15	
	4810.29.90.00	--- Other	kg	10	15	
		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :				
		-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² or less:				
	4810.31.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	kg	10	15	
	4810.31.90.00	--- Other	kg	10	15	
		-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m²:				
	4810.32.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	kg	10	15	
	4810.32.90.00	--- Other	kg	10	15	
		-- Other:				
	4810.39.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	kg	10	15	
	4810.39.90.00	--- Other	kg	10	15	
		- Other paper and paperboard :				
		-- Multi-ply:				
	4810.92.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	kg	10	15	
	4810.92.90.00	--- Other	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		-- Other				
	4810.99.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	kg	10	15	
	4810.99.90.00	--- Other	kg	10	15	
48.11		**Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.**				
		- Tarred, bituminised or asphalted paper and paperboard:				
	4811.10.10.00	-- Floor covering on a base of paper or of paperboard, whether or not cut to size	kg	10	15	
	4811.10.90.00	-- Other	kg	10	15	
		- Gummed or adhesive paper and paperboard :				
		-- Self-adhesive:				
	4811.41.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	kg	10	15	
	4811.41.90.00	--- Other	kg	10	15	
		-- Other:				
	4811.49.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	kg	10	15	
	4811.49.90.00	--- Other	kg	10	15	
		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :				
		-- Bleached, weighing more than 150 g/m²:				
	4811.51.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state (excluding floor covering)	kg	10	15	
	4811.51.20.00	--- Floor covering on a base of paper or of paperboard, whether or not cut to size	kg	20	15	
	4811.51.90.00	--- Other	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		--Other:				
	4811.59.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state (excluding floor covering)	kg	10	15	
	4811.59.20.00	--- Floor covering on a base of paper or of paperboard, whether or not cut to size	kg	20	15	
	4811.59.90.00	--- Other	kg	10	15	
		- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:				
	4811.60.10.00	-- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state (excluding floor covering)	kg	10	15	
	4811.60.20.00	-- Floor covering on a base of paper or of paperboard, whether or not cut to size	kg	20	15	
	4811.60.90.00	-- Other	kg	10	15	
		- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:				
	4811.90.10.00	-- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state (excluding floor covering)	kg	10	15	
	4811.90.20.00	-- Floor covering on a base of paper or of paperboard, whether or not cut to size	kg	20	15	
	4811.90.90.00	-- Other	kg	10	15	
48.12	4812.00.00.00	**Filter blocks, slabs and plates, of paper pulp.**	kg	10	15	
48.13		**Cigarette paper, whether or not cut to size or in the form of booklets or tubes.**				
	4813.10.00.00	- In the form of booklets or tubes	kg	10	15	
	4813.20.00.00	- In rolls of a width not exceeding 5 cm	kg	5	15	
	4813.90.00.00	- Other	kg	10	15	
48.14		**Wallpaper and similar wall coverings; window transparencies of paper.**				
	4814.20.00.00	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	kg	20	15	
	4814.90.00.00	- Other	kg	20	15	
[48.15]						

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
48.16		**Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.**				
	4816.20.00.00	- Self-copy paper	kg	10	15	
	4816.90.00.00	- Other	kg	10	15	
48.17		**Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.**				
	4817.10.00.00	- Envelopes	kg	20	15	
	4817.20.00.00	- Letter cards, plain postcards and correspondence cards	kg	20	15	
	4817.30.00.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg	20	15	
48.18		**Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.**				
	4818.10.00.00	- Toilet paper	kg	20	15	
	4818.20.00.00	- Handkerchiefs, cleansing or facial tissues and towels	kg	20	15	
	4818.30.00.00	- Tablecloths and serviettes	kg	20	15	
	4818.50.00.00	- Articles of apparel and clothing accessories	kg	20	15	
	4818.90.00.00	- Other	kg	20	15	
48.19		**Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.**				
	4819.10.00.00	- Cartons, boxes and cases, of corrugated paper or paperboard	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Folding cartons, boxes and cases, of non-corrugated paper or paperboard:				
	4819.20.10.00	-- Cartons and boxes lined with polypropylene film	kg	10	15	
	4819.20.90.00	-- Other	kg	20	15	
	4819.30.00.00	- Sacks and bags, having a base of a width of 40 cm or more	kg	20	15	
	4819.40.00.00	- Other sacks and bags, including cones	kg	20	15	
	4819.50.00.00	- Other packing containers, including record sleeves	kg	20	15	
	4819.60.00.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg	20	15	
48.20		**Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.**				
	4820.10.00.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg	20	15	
	4820.20.00.00	- Exercise books	kg	20	15	
	4820.30.00.00	- Binders (other than book covers), folders and file covers	kg	20	15	
	4820.40.00.00	- Manifold business forms and interleaved carbon sets	kg	20	15	
	4820.50.00.00	- Albums for samples or for collections	kg	20	15	
		- Other:				
	4820.90.10.00	-- Other articles of stationery	kg	20	15	
	4820.90.90.00	-- Other	kg	20	15	
48.21		**Paper or paperboard labels of all kinds, whether or not printed.**				
	4821.10.00.00	- Printed	kg	10	15	
	4821.90.00.00	- Other	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
48.22		**Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).**				
	4822.10.00.00	- Of a kind used for winding textile yarn	kg	10	15	
	4822.90.00.00	- Other	kg	10	15	
48.23		**Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.**				
	4823.20.00.00	- Filter paper and paperboard	kg	10	15	
	4823.40.00.00	- Rolls, sheets and dials, printed for self-recording apparatus	kg	20	15	
		- Trays, dishes, plates, cups and the like, of paper or paperboard :				
	4823.61.00.00	-- Of bamboo	kg	20	15	
	4823.69.00.00	-- Other	kg	20	15	
	4823.70.00.00	- Moulded or pressed articles of paper pulp	kg	20	15	
	4823.90.00.00	- Other	kg	20	15	

Chapter 49

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

Notes.

1.- This Chapter does not cover :

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

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

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

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

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

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

4.- Heading 49.01 also covers :

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

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

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

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

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

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

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Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
49.01		**Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.**				
	4901.10.00.00	- In single sheets, whether or not folded	kg	0	0	
		- Other :				
	4901.91.00.00	-- Dictionaries and encyclopaedias, and serial instalments thereof	kg	0	0	
		-- Other:				
	4901.99.10.00	--- Scientific or school printed books, brochures, leaflets and similar printed matter	kg	0	0	
	4901.99.90.00	--- Other	kg	0	0	
49.02		**Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.**				
	4902.10.00.00	- Appearing at least four times a week	kg	0	15	
	4902.90.00.00	- Other	kg	0	15	
49.03	4903.00.00.00	**Children's picture, drawing or colouring books.**	kg	0	0	
49.04	4904.00.00.00	**Music, printed or in manuscript, whether or not bound or illustrated.**	kg	0	0	
49.05		**Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.**				
	4905.10.00.00	- Globes	kg	0	0	
		- Other :				
	4905.91.00.00	-- In book form	kg	0	0	
	4905.99.00.00	-- Other	kg	0	0	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
49.06	4906.00.00.00	**Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.**	kg	0	15	
49.07	4907.00.00.00	**Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.**	kg	0	15	
49.08		**Transfers (decalcomanias).**				
	4908.10.00.00	- Transfers (decalcomanias), vitrifiable	kg	10	15	
	4908.90.00.00	- Other	kg	10	15	
49.09	4909.00.00.00	**Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.**	kg	20	15	
49.10	4910.00.00.00	**Calendars of any kind, printed, including calendar blocks.**	kg	20	15	
49.11		**Other printed matter, including printed pictures and photographs.**				
	4911.10.00.00	- Trade advertising material, commercial catalogues and the like	kg	20	15	
		- Other :				
	4911.91.00.00	-- Pictures, designs and photographs	kg	20	15	
		-- Other:				
	4911.99.10.00	--- Printed matter for administrative use	kg	20	15	
		--- Other:				
	4911.99.91.00	---- Telephone recharge cards	kg	20	15	
	4911.99.99.00	---- Other	kg	20	15	

Section XI

TEXTILES AND TEXTILE ARTICLES

Notes.

1.- This Section does not cover :

(a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);

(b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);

(c) Cotton linters or other vegetable materials of Chapter 14;

(d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;

(e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;

(f) Sensitised textiles of headings 37.01 to 37.04;

(g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);

(h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;

(ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

(k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;

(l) Articles of textile materials of heading 42.01 or 42.02;

(m) Products or articles of Chapter 48 (for example, cellulose wadding);

(n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

(o) Hair-nets or other headgear or parts thereof of Chapter 65;

(p) Goods of Chapter 67;

(q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;

(r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

(s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);

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

(u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or

(v) Articles of Chapter 97.

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

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

(B) For the purposes of the above rule :

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

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

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

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

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

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

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

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

(c) Of true hemp or flax :

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

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

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

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

(f) Reinforced with metal thread.

(B) Exceptions :

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

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

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

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

(ii) 125 g in other cases;

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

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

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

(iii) 500 g in other cases;

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

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

(ii) 125 g in other cases.

(B) Exceptions :

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

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

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

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

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

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

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

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

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

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

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

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

(b) Dressed for use as sewing thread; and

(c) With a final "Z" twist.

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

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

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

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

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

(a) Cut otherwise than into squares or rectangles;

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

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

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

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

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

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

8.- For the purposes of Chapters 50 to 60 :

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

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

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

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

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

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

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

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

Subheading Notes.

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

(a) **Unbleached yarn**

Yarn which :

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

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

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

(b) **Bleached yarn**

Yarn which :

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

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

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

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

Yarn which :

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

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

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

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

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

(d) **Unbleached woven fabric**

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed.

Such fabric may have been treated with a colourless dressing or a fugitive dye.

(e) **Bleached woven fabric**

Woven fabric which :

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

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

(f) **Dyed woven fabric**

Woven fabric which :

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

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

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

Woven fabric (other than printed woven fabric) which :

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

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

(iii) consists of marl or mixture yarns.

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

(h) **Printed woven fabric**

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

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

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

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

(ij) **Plain weave**

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

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

(B) For the application of this rule :

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

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

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

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Chapter 50

Silk

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
50.01	5001.00.00.00	**Silk-worm cocoons suitable for reeling.**	kg	5	15	
50.02	5002.00.00.00	**Raw silk (not thrown).**	kg	5	15	
50.03	5003.00.00.00	**Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).**	kg	5	15	
50.04	5004.00.00.00	**Silk yarn (other than yarn spun from silk waste) not put up for retail sale.**	kg	10	15	
50.05	5005.00.00.00	**Yarn spun from silk waste, not put up for retail sale.**	kg	10	15	
50.06	5006.00.00.00	**Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.**	kg	20	15	
50.07		**Woven fabrics of silk or of silk waste.**				
	5007.10.00.00	- Fabrics of noil silk	kg	20	15	
	5007.20.00.00	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	kg	20	15	
	5007.90.00.00	- Other fabrics	kg	20	15	

Chapter 51

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

Note.

1.- Throughout the Nomenclature :

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

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
51.01		**Wool, not carded or combed.**				
		- Greasy, including fleece-washed wool :				
	5101.11.00.00	-- Shorn wool	kg	5	15	
	5101.19.00.00	-- Other	kg	5	15	
		- Degreased, not carbonised :				
	5101.21.00.00	-- Shorn wool	kg	5	15	
	5101.29.00.00	-- Other	kg	5	15	
	5101.30.00.00	- Carbonised	kg	5	15	
51.02		**Fine or coarse animal hair, not carded or combed.**				
		- Fine animal hair :				
	5102.11.00.00	-- Of Kashmir (cashmere) goats	kg	5	15	
	5102.19.00.00	-- Other	kg	5	15	
	5102.20.00.00	- Coarse animal hair	kg	5	15	
51.03		**Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.**				
	5103.10.00.00	- Noils of wool or of fine animal hair	kg	5	15	
	5103.20.00.00	- Other waste of wool or of fine animal hair	kg	5	15	
	5103.30.00.00	- Waste of coarse animal hair	kg	5	15	
51.04	5104.00.00.00	**Garnetted stock of wool or of fine or coarse animal hair.**	kg	5	15	
51.05		**Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).**				
	5105.10.00.00	- Carded wool	kg	5	15	
		- Wool tops and other combed wool :				
	5105.21.00.00	-- Combed wool in fragments	kg	5	15	
	5105.29.00.00	-- Other	kg	5	15	
		- Fine animal hair, carded or combed :				
	5105.31.00.00	-- Of Kashmir (cashmere) goats	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	5105.39.00.00	-- Other	kg	5	15	
	5105.40.00.00	- Coarse animal hair, carded or combed	kg	5	15	
51.06		**Yarn of carded wool, not put up for retail sale.**				
	5106.10.00.00	- Containing 85 % or more by weight of wool	kg	10	15	
	5106.20.00.00	- Containing less than 85 % by weight of wool	kg	10	15	
51.07		**Yarn of combed wool, not put up for retail sale.**				
	5107.10.00.00	- Containing 85 % or more by weight of wool	kg	10	15	
	5107.20.00.00	- Containing less than 85 % by weight of wool	kg	10	15	
51.08		**Yarn of fine animal hair (carded or combed), not put up for retail sale.**				
	5108.10.00.00	- Carded	kg	10	15	
	5108.20.00.00	- Combed	kg	10	15	
51.09		**Yarn of wool or of fine animal hair, put up for retail sale.**				
	5109.10.00.00	- Containing 85 % or more by weight of wool or of fine animal hair	kg	20	15	
	5109.90.00.00	- Other	kg	20	15	
51.10	5110.00.00.00	**Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.**	kg	10	15	
51.11		**Woven fabrics of carded wool or of carded fine animal hair.**				
		- Containing 85 % or more by weight of wool or of fine animal hair :				
	5111.11.00.00	-- Of a weight not exceeding 300 g/m²	kg	20	15	
	5111.19.00.00	-- Other	kg	20	15	
	5111.20.00.00	- Other, mixed mainly or solely with man-made filaments	kg	20	15	
	5111.30.00.00	- Other, mixed mainly or solely with man-made staple fibres	kg	20	15	
	5111.90.00.00	- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
51.12		**Woven fabrics of combed wool or of combed fine animal hair.**				
		- Containing 85 % or more by weight of wool or of fine animal hair :				
	5112.11.00.00	-- Of a weight not exceeding 200 g/m²	kg	20	15	
	5112.19.00.00	-- Other	kg	20	15	
	5112.20.00.00	- Other, mixed mainly or solely with man-made filaments	kg	20	15	
	5112.30.00.00	- Other, mixed mainly or solely with man-made staple fibres	kg	20	15	
	5112.90.00.00	- Other	kg	20	15	
51.13	5113.00.00.00	**Woven fabrics of coarse animal hair or of horsehair.**	kg	20	15	

Chapter 52

Cotton

Subheading Note.

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
52.01		**Cotton, not carded or combed.**				
	5201.00.10.00	- Not ginned	kg	5	15	
	5201.00.90.00	- Other	kg	5	15	
52.02		**Cotton waste (including yarn waste and garnetted stock).**				
	5202.10.00.00	- Yarn waste (including thread waste)	kg	5	15	
		- Other :				
	5202.91.00.00	-- Garnetted stock	kg	5	15	
	5202.99.00.00	-- Other	kg	5	15	
52.03		**Cotton, carded or combed.**				
	5203.00.10.00	- Carded	kg	5	15	
	5203.00.20.00	- Combed	kg	5	15	
52.04		**Cotton sewing thread, whether or not put up for retail sale.**				
		- Not put up for retail sale :				
	5204.11.00.00	-- Containing 85 % or more by weight of cotton	kg	10	15	
	5204.19.00.00	-- Other	kg	10	15	
	5204.20.00.00	- Put up for retail sale	kg	10	15	
52.05		**Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.**				
		- Single yarn, of uncombed fibres :				
	5205.11.00.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10	15	
	5205.12.00.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	10	15	
	5205.13.00.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	10	15	
	5205.14.00.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	10	15	
	5205.15.00.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Single yarn, of combed fibres :				
	5205.21.00.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10	15	
	5205.22.00.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	10	15	
	5205.23.00.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	10	15	
	5205.24.00.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	10	15	
	5205.26.00.00	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	kg	10	15	
	5205.27.00.00	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	kg	10	15	
	5205.28.00.00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	kg	10	15	
		- Multiple (folded) or cabled yarn, of uncombed fibres :				
	5205.31.00.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	10	15	
	5205.32.00.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	10	15	
	5205.33.00.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	10	15	
	5205.34.00.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	10	15	
	5205.35.00.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	10	15	
		- Multiple (folded) or cabled yarn, of combed fibres :				
	5205.41.00.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	10	15	
	5205.42.00.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	10	15	
	5205.43.00.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	10	15	
	5205.44.00.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	5205.46.00.00	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	kg	10	15	
	5205.47.00.00	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	kg	10	15	
	5205.48.00.00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	kg	10	15	
52.06		**Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.**				
		- Single yarn, of uncombed fibres :				
	5206.11.00.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10	15	
	5206.12.00.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	10	15	
	5206.13.00.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	10	15	
	5206.14.00.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	10	15	
	5206.15.00.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	10	15	
		- Single yarn, of combed fibres :				
	5206.21.00.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10	15	
	5206.22.00.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	10	15	
	5206.23.00.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	10	15	
	5206.24.00.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	10	15	
	5206.25.00.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	10	15	
		- Multiple (folded) or cabled yarn, of uncombed fibres :				
	5206.31.00.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	10	15	
	5206.32.00.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	10	15	
	5206.33.00.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	5206.34.00.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	10	15	
	5206.35.00.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	10	15	
		- Multiple (folded) or cabled yarn, of combed fibres :				
	5206.41.00.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	10	15	
	5206.42.00.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	10	15	
	5206.43.00.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	10	15	
	5206.44.00.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	10	15	
	5206.45.00.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	10	15	
52.07		**Cotton yarn (other than sewing thread) put up for retail sale.**				
	5207.10.00.00	- Containing 85 % or more by weight of cotton	kg	10	15	
		- Other:				
	5207.90.10.00	-- Fishing yarn	kg	5	0	
	5207.90.90.00	-- Other	kg	10	15	
52.08		**Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m^2.**				
		- Unbleached :				
	5208.11.00.00	-- Plain weave, weighing not more than 100 g/m^2	kg	10	15	
	5208.12.00.00	-- Plain weave, weighing more than 100 g/m^2	kg	10	15	
	5208.13.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	10	15	
	5208.19.00.00	-- Other fabrics	kg	10	15	
		- Bleached :				
	5208.21.00.00	-- Plain weave, weighing not more than 100 g/m^2	kg	20	15	
	5208.22.00.00	-- Plain weave, weighing more than 100 g/m^2	kg	20	15	
	5208.23.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	20	15	
		-- Other fabrics:				
	5208.29.10.00	--- Dimity, damasks and the like	kg	20	15	
	5208.29.90.00	--- Other	kg	20	15	
		- Dyed :				
	5208.31.00.00	-- Plain weave, weighing not more than 100 g/m^2	kg	20	15	
	5208.32.00.00	-- Plain weave, weighing more than 100 g/m^2	kg	20	15	
	5208.33.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		-- Other fabrics:				
	5208.39.10.00	--- Dimity, damasks and the like	kg	20	15	
	5208.39.90.00	--- Other	kg	20	15	
		- Of yarns of different colours :				
	5208.41.00.00	-- Plain weave, weighing not more than 100 g/m^2	kg	20	15	
	5208.42.00.00	-- Plain weave, weighing more than 100 g/m^2	kg	20	15	
	5208.43.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	20	15	
	5208.49.00.00	-- Other fabrics	kg	20	15	
		- Printed :				
		-- Plain weave, weighing not more than 100 g/m^2:				
	5208.51.10.00	--- Obtained by wax-based printing process	kg	35	15	
	5208.51.90.00	--- Obtained by other printing process	kg	35	15	
		-- Plain weave, weighing more than 100 g/m^2 :				
	5208.52.10.00	--- Obtained by wax-based printing process	kg	35	15	
	5208.52.90.00	--- Obtained by other printing process	kg	35	15	
	5208.59.00.00	-- Other fabrics	kg	35	15	
52.09		**Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m^2.**				
		- Unbleached :				
	5209.11.00.00	-- Plain weave	kg	10	15	
	5209.12.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	10	15	
	5209.19.00.00	-- Other fabrics	kg	10	15	
		- Bleached :				
	5209.21.00.00	-- Plain weave	kg	20	15	
	5209.22.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	20	15	
		-- Other fabrics:				
	5209.29.10.00	--- Dimity, damasks and the like	kg	20	15	
	5209.29.90.00	--- Other	kg	20	15	
		- Dyed :				
	5209.31.00.00	-- Plain weave	kg	20	15	
	5209.32.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	20	15	
		-- Other fabrics:				
	5209.39.10.00	--- Dimity, damasks and the like	kg	20	15	
	5209.39.90.00	--- Other	kg	20	15	
		- Of yarns of different colours :				
	5209.41.00.00	-- Plain weave	kg	20	15	
	5209.42.00.00	-- Denim	kg	20	15	
	5209.43.00.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	20	15	
	5209.49.00.00	-- Other fabrics	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Printed :				
		-- Plain weave:				
	5209.51.10.00	--- Obtained by wax-based printing process	kg	35	15	
	5209.51.90.00	--- Obtained by other printing process	kg	35	15	
	5209.52.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	35	15	
	5209.59.00.00	-- Other fabrics	kg	35	15	
52.10		**Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m^2.**				
		- Unbleached :				
	5210.11.00.00	-- Plain weave	kg	10	15	
	5210.19.00.00	-- Other fabrics	kg	10	15	
		- Bleached :				
	5210.21.00.00	-- Plain weave	kg	20	15	
	5210.29.00.00	-- Other fabrics	kg	20	15	
		- Dyed :				
	5210.31.00.00	-- Plain weave	kg	20	15	
	5210.32.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	20	15	
	5210.39.00.00	-- Other fabrics	kg	20	15	
		- Of yarns of different colours :				
	5210.41.00.00	-- Plain weave	kg	20	15	
	5210.49.00.00	-- Other fabrics	kg	20	15	
		- Printed :				
		-- Plain weave:				
	5210.51.10.00	--- Obtained by wax-based printing process	kg	35	15	
	5210.51.90.00	--- Obtained by other printing process	kg	35	15	
	5210.59.00.00	-- Other fabrics	kg	35	15	
52.11		**Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m^2.**				
		- Unbleached :				
	5211.11.00.00	-- Plain weave	kg	10	15	
	5211.12.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	10	15	
	5211.19.00.00	-- Other fabrics	kg	10	15	
	5211.20.00.00	- Bleached	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Dyed :				
	5211.31.00.00	-- Plain weave	kg	20	15	
	5211.32.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	20	15	
	5211.39.00.00	-- Other fabrics	kg	20	15	
		- Of yarns of different colours :				
	5211.41.00.00	-- Plain weave	kg	20	15	
	5211.42.00.00	-- Denim	kg	20	15	
	5211.43.00.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	20	15	
	5211.49.00.00	-- Other fabrics	kg	20	15	
		- Printed :				
		-- Plain weave:				
	5211.51.10.00	--- Obtained by wax-based printing process	kg	35	15	
	5211.51.90.00	--- Obtained by other printing process	kg	35	15	
	5211.52.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	35	15	
	5211.59.00.00	-- Other fabrics	kg	35	15	
52.12		**Other woven fabrics of cotton.**				
		- Weighing not more than 200 g/m^2 :				
	5212.11.00.00	-- Unbleached	kg	10	15	
	5212.12.00.00	-- Bleached	kg	20	15	
	5212.13.00.00	-- Dyed	kg	20	15	
	5212.14.00.00	-- Of yarns of different colours	kg	20	15	
	5212.15.00.00	-- Printed	kg	20	15	
		- Weighing more than 200 g/m^2 :				
	5212.21.00.00	-- Unbleached	kg	10	15	
	5212.22.00.00	-- Bleached	kg	20	15	
	5212.23.00.00	-- Dyed	kg	20	15	
	5212.24.00.00	-- Of yarns of different colours	kg	20	15	
	5212.25.00.00	-- Printed	kg	35	15	

Chapter 53

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
53.01		**Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).**				
	5301.10.00.00	- Flax, raw or retted	kg	5	15	
		- Flax, broken, scutched, hackled or otherwise processed, but not spun :				
	5301.21.00.00	-- Broken or scutched	kg	5	15	
	5301.29.00.00	-- Other	kg	5	15	
	5301.30.00.00	- Flax tow and waste	kg	5	15	
53.02		**True hemp** *(Cannabis sativa L.)***, raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).**				
	5302.10.00.00	- True hemp, raw or retted	kg	5	15	
	5302.90.00.00	- Other	kg	5	15	
53.03		**Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).**				
	5303.10.00.00	- Jute and other textile bast fibres, raw or retted	kg	5	15	
	5303.90.00.00	- Other	kg	5	15	
[53.04]						
53.05	5305.00.00.00	**Coconut, abaca (Manila hemp or** *Musa textilis Nee***), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).**	kg	5	15	
53.06		**Flax yarn.**				
	5306.10.00.00	- Single	kg	10	15	
	5306.20.00.00	- Multiple (folded) or cabled	kg	10	15	
53.07		**Yarn of jute or of other textile bast fibres of heading 53.03.**				
	5307.10.00.00	- Single	kg	10	15	
	5307.20.00.00	- Multiple (folded) or cabled	kg	10	15	
53.08		**Yarn of other vegetable textile fibres; paper yarn.**				
	5308.10.00.00	- Coir yarn	kg	10	15	
	5308.20.00.00	- True hemp yarn	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other:				
	5308.90.10.00	-- Sisal yarn or of other vegetable textile fibres of the genus Agave	kg	10	15	
	5308.90.90.00	-- Other	kg	10	15	
53.09		**Woven fabrics of flax.**				
		- Containing 85 % or more by weight of flax :				
	5309.11.00.00	-- Unbleached or bleached	kg	10	15	
	5309.19.00.00	-- Other	kg	20	15	
		- Containing less than 85 % by weight of flax :				
	5309.21.00.00	-- Unbleached or bleached	kg	10	15	
	5309.29.00.00	-- Other	kg	20	15	
53.10		**Woven fabrics of jute or of other textile bast fibres of heading 53.03.**				
	5310.10.00.00	- Unbleached	kg	10	15	
	5310.90.00.00	- Other	kg	20	15	
53.11	5311.00.00.00	**Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.**	kg	20	15	

Chapter 54

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

Notes.

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

(a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or

(b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

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

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
54.01		**Sewing thread of man-made filaments, whether or not put up for retail sale.**				
	5401.10.00.00	- Of synthetic filaments	kg	10	15	
		- Of artificial filaments:				
	5401.20.10.00	-- Put up for retail sale	kg	10	15	
	5401.20.90.00	-- Other	kg	10	15	
54.02		**Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.**				
		- High tenacity yarn of nylon or other polyamides, whether or not textured :				
	5402.11.00.00	-- Of aramids	kg	10	15	
		-- Other:				
	5402.19.10.00	--- Of nylon	kg	10	15	
	5402.19.90.00	--- Other	kg	10	15	
	5402.20.00.00	- High tenacity yarn of polyesters, whether or not textured	kg	10	15	
		- Textured yarn :				
	5402.31.00.00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg	10	15	
	5402.32.00.00	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg	10	15	
	5402.33.00.00	-- Of polyesters	kg	10	15	
	5402.34.00.00	-- Of polypropylene	kg	10	15	
	5402.39.00.00	-- Other	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :				
	5402.44.00.00	-- Elastomeric	kg	10	15	
	5402.45.00.00	-- Other, of nylon or other polyamides	kg	10	15	
	5402.46.00.00	-- Other, of polyesters, partially oriented	kg	10	15	
	5402.47.00.00	-- Other, of polyesters	kg	10	15	
	5402.48.00.00	-- Other, of polypropylene	kg	10	15	
	5402.49.00.00	-- Other	kg	10	15	
		- Other yarn, single, with a twist exceeding 50 turns per metre :				
	5402.51.00.00	-- Of nylon or other polyamides	kg	10	15	
	5402.52.00.00	-- Of polyesters	kg	10	15	
	5402.53.00.00	-- Of polypropylene	kg	10	15	
	5402.59.00.00	-- Other	kg	10	15	
		- Other yarn, multiple (folded) or cabled :				
	5402.61.00.00	-- Of nylon or other polyamides	kg	10	15	
	5402.62.00.00	-- Of polyesters	kg	10	15	
	5402.63.00.00	-- Of polypropylene	kg	10	15	
	5402.69.00.00	-- Other	kg	10	15	
54.03		**Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.**				
	5403.10.00.00	- High tenacity yarn of viscose rayon	kg	10	15	
		- Other yarn, single :				
	5403.31.00.00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	kg	10	15	
	5403.32.00.00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	kg	10	15	
	5403.33.00.00	-- Of cellulose acetate	kg	10	15	
	5403.39.00.00	-- Other	kg	10	15	
		- Other yarn, multiple (folded) or cabled :				
	5403.41.00.00	-- Of viscose rayon	kg	10	15	
	5403.42.00.00	-- Of cellulose acetate	kg	5	15	
	5403.49.00.00	-- Other	kg	10	15	
54.04		**Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.**				
		- Monofilament :				
	5404.11.00.00	-- Elastomeric	kg	10	15	
	5404.12.00.00	-- Other, of polypropylene	kg	10	15	
	5404.19.00.00	-- Other	kg	10	15	
	5404.90.00.00	- Other	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
54.05	5405.00.00.00	**Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.**	kg	10	15	
54.06	5406.00.00.00	**Man-made filament yarn (other than sewing thread), put up for retail sale.**	kg	10	15	
54.07		**Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.**				
	5407.10.00.00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	kg	20	15	
		- Woven fabrics obtained from strip or the like:				
	5407.20.10.00	-- Polypropylene fabrics, of the type used as carpet backing	kg	20	15	
	5407.20.90.00	-- Other	kg	20	15	
	5407.30.00.00	- Fabrics specified in Note 9 to Section XI	kg	20	15	
		- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :				
	5407.41.00.00	-- Unbleached or bleached	kg	10	15	
	5407.42.00.00	-- Dyed	kg	20	15	
	5407.43.00.00	-- Of yarns of different colours	kg	20	15	
	5407.44.00.00	-- Printed	kg	20	15	
		- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments :				
	5407.51.00.00	-- Unbleached or bleached	kg	10	15	
	5407.52.00.00	-- Dyed	kg	20	15	
	5407.53.00.00	-- Of yarns of different colours	kg	20	15	
	5407.54.00.00	-- Printed	kg	20	15	
		- Other woven fabrics, containing 85 % or more by weight of polyester filaments :				
	5407.61.00.00	-- Containing 85 % or more by weight of non-textured polyester filaments	kg	20	15	
	5407.69.00.00	-- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other woven fabrics, containing 85 % or more by weight of synthetic filaments :				
	5407.71.00.00	-- Unbleached or bleached	kg	10	15	
	5407.72.00.00	-- Dyed	kg	20	15	
	5407.73.00.00	-- Of yarns of different colours	kg	20	15	
	5407.74.00.00	-- Printed	kg	20	15	
		- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton :				
	5407.81.00.00	-- Unbleached or bleached	kg	10	15	
	5407.82.00.00	-- Dyed	kg	20	15	
	5407.83.00.00	-- Of yarns of different colours	kg	20	15	
	5407.84.00.00	-- Printed	kg	20	15	
		- Other woven fabrics :				
	5407.91.00.00	-- Unbleached or bleached	kg	10	15	
	5407.92.00.00	-- Dyed	kg	20	15	
	5407.93.00.00	-- Of yarns of different colours	kg	20	15	
	5407.94.00.00	-- Printed	kg	20	15	
54.08		**Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.**				
	5408.10.00.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	kg	20	15	
		- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like :				
	5408.21.00.00	-- Unbleached or bleached	kg	10	15	
	5408.22.00.00	-- Dyed	kg	20	15	
	5408.23.00.00	-- Of yarns of different colours	kg	20	15	
	5408.24.00.00	-- Printed	kg	20	15	
		- Other woven fabrics :				
	5408.31.00.00	-- Unbleached or bleached	kg	10	15	
	5408.32.00.00	-- Dyed	kg	20	15	
	5408.33.00.00	-- Of yarns of different colours	kg	20	15	
	5408.34.00.00	-- Printed	kg	20	15	

Chapter 55

Man-made staple fibres

Note.

1.- Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :

(a) Length of tow exceeding 2 m;

(b) Twist less than 5 turns per metre;

(c) Measuring per filament less than 67 decitex;

(d) Synthetic filament tow only : the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;

(e) Total measurement of tow more than 20,000 decitex.

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
55.01		**Synthetic filament tow.**				
	5501.10.00.00	- Of nylon or other polyamides	kg	10	15	
	5501.20.00.00	- Of polyesters	kg	10	15	
	5501.30.00.00	- Acrylic or modacrylic	kg	10	15	
	5501.40.00.00	- Of polypropylene	kg	10	15	
	5501.90.00.00	- Other	kg	10	15	
55.02		**Artificial filament tow.**				
	5502.10.00.00	- Of cellulose acetate	kg	5	15	
	5502.90.00.00	- Other	kg	5	15	
55.03		**Synthetic staple fibres, not carded, combed or otherwise processed for spinning.**				
		- Of nylon or other polyamides :				
	5503.11.00.00	-- Of aramids	kg	10	15	
	5503.19.00.00	-- Other	kg	10	15	
	5503.20.00.00	- Of polyesters	kg	10	15	
	5503.30.00.00	- Acrylic or modacrylic	kg	10	15	
	5503.40.00.00	- Of polypropylene	kg	10	15	
	5503.90.00.00	- Other	kg	10	15	
55.04		**Artificial staple fibres, not carded, combed or otherwise processed for spinning.**				
	5504.10.00.00	- Of viscose rayon	kg	10	15	
	5504.90.00.00	- Other	kg	10	15	
55.05		**Waste (including noils, yarn waste and garnetted stock) of man-made fibres.**				
	5505.10.00.00	- Of synthetic fibres	kg	10	15	
	5505.20.00.00	- Of artificial fibres	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
55.06		**Synthetic staple fibres, carded, combed or otherwise processed for spinning.**				
	5506.10.00.00	- Of nylon or other polyamides	kg	10	15	
	5506.20.00.00	- Of polyesters	kg	10	15	
	5506.30.00.00	- Acrylic or modacrylic	kg	10	15	
	5506.40.00.00	- Of polypropylene	kg	10	15	
	5506.90.00.00	- Other	kg	10	15	
55.07	5507.00.00.00	**Artificial staple fibres, carded, combed or otherwise processed for spinning.**	kg	10	15	
55.08		**Sewing thread of man-made staple fibres, whether or not put up for retail sale.**				
	5508.10.00.00	- Of synthetic staple fibres	kg	10	15	
	5508.20.00.00	- Of artificial staple fibres	kg	10	15	
55.09		**Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.**				
		- Containing 85 % or more by weight of staple fibres of nylon or other polyamides :				
	5509.11.00.00	-- Single yarn	kg	10	15	
	5509.12.00.00	-- Multiple (folded) or cabled yarn	kg	10	15	
		- Containing 85 % or more by weight of polyester staple fibre :				
	5509.21.00.00	-- Single yarn	kg	10	15	
	5509.22.00.00	-- Multiple (folded) or cabled yarn	kg	10	15	
		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres :				
	5509.31.00.00	-- Single yarn	kg	10	15	
	5509.32.00.00	-- Multiple (folded) or cabled yarn	kg	10	15	
		- Other yarn, containing 85 % or more by weight of synthetic staple fibres :				
	5509.41.00.00	-- Single yarn	kg	10	15	
	5509.42.00.00	-- Multiple (folded) or cabled yarn	kg	10	15	
		- Other yarn, of polyester staple fibres :				
	5509.51.00.00	-- Mixed mainly or solely with artificial staple fibres	kg	10	15	
	5509.52.00.00	-- Mixed mainly or solely with wool or fine animal hair	kg	10	15	
	5509.53.00.00	-- Mixed mainly or solely with cotton	kg	10	15	
	5509.59.00.00	-- Other	kg	10	15	
		- Other yarn, of acrylic or modacrylic staple fibres :				
	5509.61.00.00	-- Mixed mainly or solely with wool or fine animal hair	kg	10	15	
	5509.62.00.00	-- Mixed mainly or solely with cotton	kg	10	15	
	5509.69.00.00	-- Other	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other yarn :				
	5509.91.00.00	-- Mixed mainly or solely with wool or fine animal hair	kg	10	15	
	5509.92.00.00	-- Mixed mainly or solely with cotton	kg	10	15	
	5509.99.00.00	-- Other	kg	10	15	
55.10		**Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.**				
		- Containing 85 % or more by weight of artificial staple fibres :				
	5510.11.00.00	-- Single yarn	kg	10	15	
	5510.12.00.00	-- Multiple (folded) or cabled yarn	kg	10	15	
	5510.20.00.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	kg	10	15	
	5510.30.00.00	- Other yarn, mixed mainly or solely with cotton	kg	10	15	
	5510.90.00.00	- Other yarn	kg	10	15	
55.11		**Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.**				
	5511.10.00.00	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	kg	10	15	
	5511.20.00.00	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	kg	10	15	
	5511.30.00.00	- Of artificial staple fibres	kg	10	15	
55.12		**Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.**				
		- Containing 85 % or more by weight of polyester staple fibres :				
	5512.11.00.00	-- Unbleached or bleached	kg	10	15	
		-- Other:				
	5512.19.10.00	--- Printed	kg	20	15	
	5512.19.90.00	--- Other	kg	20	15	
		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres :				
	5512.21.00.00	-- Unbleached or bleached	kg	10	15	
		-- Other:				
	5512.29.10.00	--- Printed	kg	20	15	
	5512.29.90.00	--- Other	kg	20	15	
		- Other :				
	5512.91.00.00	-- Unbleached or bleached	kg	10	15	
		-- Other:				
	5512.99.10.00	--- Printed	kg	20	15	
	5512.99.90.00	--- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
55.13		**Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².**				
		- Unbleached or bleached :				
	5513.11.00.00	-- Of polyester staple fibres, plain weave	kg	10	15	
	5513.12.00.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	10	15	
	5513.13.00.00	-- Other woven fabrics of polyester staple fibres	kg	10	15	
	5513.19.00.00	-- Other woven fabrics	kg	10	15	
		- Dyed :				
	5513.21.00.00	-- Of polyester staple fibres, plain weave	kg	20	15	
	5513.23.00.00	-- Other woven fabrics of polyester staple fibres	kg	20	15	
	5513.29.00.00	-- Other woven fabrics	kg	20	15	
		- Of yarns of different colours :				
	5513.31.00.00	-- Of polyester staple fibres, plain weave	kg	20	15	
	5513.39.00.00	-- Other woven fabrics	kg	20	15	
		- Printed :				
	5513.41.00.00	-- Of polyester staple fibres, plain weave	kg	20	15	
	5513.49.00.00	-- Other woven fabrics	kg	20	15	
55.14		**Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².**				
		- Unbleached or bleached :				
	5514.11.00.00	-- Of polyester staple fibres, plain weave	kg	10	15	
	5514.12.00.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	10	15	
	5514.19.00.00	-- Other woven fabrics	kg	10	15	
		- Dyed :				
	5514.21.00.00	-- Of polyester staple fibres, plain weave	kg	20	15	
	5514.22.00.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	20	15	
	5514.23.00.00	-- Other woven fabrics of polyester staple fibres	kg	20	15	
	5514.29.00.00	-- Other woven fabrics	kg	20	15	
	5514.30.00.00	- Of yarns of different colours	kg	20	15	
		- Printed :				
	5514.41.00.00	-- Of polyester staple fibres, plain weave	kg	20	15	
	5514.42.00.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	20	15	
	5514.43.00.00	-- Other woven fabrics of polyester staple fibres	kg	20	15	
	5514.49.00.00	-- Other woven fabrics	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
55.15		**Other woven fabrics of synthetic staple fibres.**				
		- Of polyester staple fibres :				
	5515.11.00.00	-- Mixed mainly or solely with viscose rayon staple fibres	kg	20	15	
	5515.12.00.00	-- Mixed mainly or solely with man-made filaments	kg	20	15	
	5515.13.00.00	-- Mixed mainly or solely with wool or fine animal hair	kg	20	15	
	5515.19.00.00	-- Other	kg	20	15	
		- Of acrylic or modacrylic staple fibres :				
	5515.21.00.00	-- Mixed mainly or solely with man-made filaments	kg	20	15	
	5515.22.00.00	-- Mixed mainly or solely with wool or fine animal hair	kg	20	15	
	5515.29.00.00	-- Other	kg	20	15	
		- Other woven fabrics :				
	5515.91.00.00	-- Mixed mainly or solely with man-made filaments	kg	20	15	
	5515.99.00.00	-- Other	kg	20	15	
55.16		**Woven fabrics of artificial staple fibres.**				
		- Containing 85 % or more by weight of artificial staple fibres :				
	5516.11.00.00	-- Unbleached or bleached	kg	10	15	
	5516.12.00.00	-- Dyed	kg	20	15	
	5516.13.00.00	-- Of yarns of different colours	kg	20	15	
	5516.14.00.00	-- Printed	kg	20	15	
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :				
	5516.21.00.00	-- Unbleached or bleached	kg	10	15	
	5516.22.00.00	-- Dyed	kg	20	15	
	5516.23.00.00	-- Of yarns of different colours	kg	20	15	
	5516.24.00.00	-- Printed	kg	20	15	
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :				
	5516.31.00.00	-- Unbleached or bleached	kg	10	15	
	5516.32.00.00	-- Dyed	kg	20	15	
	5516.33.00.00	-- Of yarns of different colours	kg	20	15	
	5516.34.00.00	-- Printed	kg	20	15	
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton :				
	5516.41.00.00	-- Unbleached or bleached	kg	10	15	
	5516.42.00.00	-- Dyed	kg	20	15	
	5516.43.00.00	-- Of yarns of different colours	kg	20	15	
	5516.44.00.00	-- Printed	kg	20	15	
		- Other :				
	5516.91.00.00	-- Unbleached or bleached	kg	20	15	
	5516.92.00.00	-- Dyed	kg	20	15	
	5516.93.00.00	-- Of yarns of different colours	kg	20	15	
	5516.94.00.00	-- Printed	kg	20	15	

Chapter 56

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

Notes.

1.- This Chapter does not cover :

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

(b) Textile products of heading 58.11;

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

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

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

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

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

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

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

Headings 56.02 and 56.03 do not, however, cover :

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

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

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
56.01		**Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.**				
		- Wadding of textile materials and articles thereof :				
	5601.21.00.00	-- Of cotton	kg	20	15	
	5601.22.00.00	-- Of man-made fibres	kg	20	15	
	5601.29.00.00	-- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	5601.30.00.00	- Textile flock and dust and mill neps	kg	20	15	
56.02		**Felt, whether or not impregnated, coated, covered or laminated.**				
	5602.10.00.00	- Needleloom felt and stitch-bonded fibre fabrics	kg	20	15	
		- Other felt, not impregnated, coated, covered or laminated :				
	5602.21.00.00	-- Of wool or fine animal hair	kg	20	15	
	5602.29.00.00	-- Of other textile materials	kg	20	15	
	5602.90.00.00	- Other	kg	20	15	
56.03		**Nonwovens, whether or not impregnated, coated, covered or laminated.**				
		- Of man-made filaments :				
	5603.11.00.00	-- Weighing not more than 25 g/m²	kg	20	15	
	5603.12.00.00	-- Weighing more than 25 g/m² but not more than 70 g/m²	kg	20	15	
	5603.13.00.00	-- Weighing more than 70 g/m² but not more than 150 g/m²	kg	20	15	
	5603.14.00.00	-- Weighing more than 150 g/m²	kg	20	15	
		- Other :				
	5603.91.00.00	-- Weighing not more than 25 g/m²	kg	20	15	
	5603.92.00.00	-- Weighing more than 25 g/m² but not more than 70 g/m²	kg	20	15	
	5603.93.00.00	-- Weighing more than 70 g/m² but not more than 150 g/m²	kg	20	15	
	5603.94.00.00	-- Weighing more than 150 g/m²	kg	20	15	
56.04		**Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.**				
	5604.10.00.00	- Rubber thread and cord, textile covered	kg	10	15	
	5604.90.00.00	- Other	kg	10	15	
56.05	5605.00.00.00	**Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.**	kg	10	15	
56.06	5606.00.00.00	**Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.**	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
56.07		**Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.**				
		- Of sisal or other textile fibres of the genus Agave :				
	5607.21.00.00	-- Binder or baler twine	kg	10	15	
	5607.29.00.00	-- Other	kg	10	15	
		- Of polyethylene or polypropylene :				
	5607.41.00.00	-- Binder or baler twine	kg	10	15	
	5607.49.00.00	-- Other	kg	10	15	
	5607.50.00.00	- Of other synthetic fibres	kg	10	15	
	5607.90.00.00	- Other	kg	10	15	
56.08		**Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.**				
		- Of man-made textile materials :				
	5608.11.00.00	-- Made up fishing nets	kg	5	0	
	5608.19.00.00	-- Other	kg	20	15	
		- Other:				
	5608.90.10.00	-- Made up fishing nets	kg	5	0	
	5608.90.90.00	-- Other	kg	20	15	
56.09	5609.00.00.00	**Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.**	kg	20	15	

Chapter 57

Carpets and other textile floor coverings

Notes.

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
57.01		**Carpets and other textile floor coverings, knotted, whether or not made up.**				
	5701.10.00.00	- Of wool or fine animal hair	m^2	20	15	
	5701.90.00.00	- Of other textile materials	m^2	20	15	
57.02		**Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.**				
	5702.10.00.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	m^2	20	15	
	5702.20.00.00	- Floor coverings of coconut fibres (coir)	m^2	20	15	
		- Other, of pile construction, not made up :				
	5702.31.00.00	-- Of wool or fine animal hair	m^2	20	15	
	5702.32.00.00	-- Of man-made textile materials	m^2	20	15	
	5702.39.00.00	-- Of other textile materials	m^2	20	15	
		- Other, of pile construction, made up :				
	5702.41.00.00	-- Of wool or fine animal hair	m^2	20	15	
	5702.42.00.00	-- Of man-made textile materials	m^2	20	15	
	5702.49.00.00	-- Of other textile materials	m^2	20	15	
	5702.50.00.00	- Other, not of pile construction, not made up	m^2	20	15	
		- Other, not of pile construction, made up :				
	5702.91.00.00	-- Of wool or fine animal hair	m^2	20	15	
	5702.92.00.00	-- Of man-made textile materials	m^2	20	15	
	5702.99.00.00	-- Of other textile materials	m^2	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
57.03		**Carpets and other textile floor coverings, tufted, whether or not made up.**				
	5703.10.00.00	- Of wool or fine animal hair	m^2	20	15	
	5703.20.00.00	- Of nylon or other polyamides	m^2	20	15	
	5703.30.00.00	- Of other man-made textile materials	m^2	20	15	
	5703.90.00.00	- Of other textile materials	m^2	20	15	
57.04		**Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.**				
	5704.10.00.00	- Tiles, having a maximum surface area of 0.3 m^2	m^2	20	15	
	5704.20.00.00	- Tiles, having a maximum surface area exceeding 0.3 m^2 but not exceeding 1 m^2	m^2	20	15	
	5704.90.00.00	- Other	m^2	20	15	
57.05	5705.00.00.00	**Other carpets and other textile floor coverings, whether or not made up.**	m^2	20	15	

Chapter 58

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

Notes.

1.- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3.- For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.

5.- For the purposes of heading 58.06, the expression "narrow woven fabrics" means :

(a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;

(b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and

(c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

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

6.- In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).

7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
58.01		**Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.**				
	5801.10.00.00	- Of wool or fine animal hair	kg	20	15	
		- Of cotton :				
	5801.21.00.00	-- Uncut weft pile fabrics	kg	20	15	
	5801.22.00.00	-- Cut corduroy	kg	20	15	
	5801.23.00.00	-- Other weft pile fabrics	kg	20	15	
	5801.26.00.00	-- Chenille fabrics	kg	20	15	
	5801.27.00.00	-- Warp pile fabrics	kg	20	15	
		- Of man-made fibres :				
	5801.31.00.00	-- Uncut weft pile fabrics	kg	20	15	
	5801.32.00.00	-- Cut corduroy	kg	20	15	
	5801.33.00.00	-- Other weft pile fabrics	kg	20	15	
	5801.36.00.00	-- Chenille fabrics	kg	20	15	
	5801.37.00.00	-- Warp pile fabrics	kg	20	15	
	5801.90.00.00	- Of other textile materials	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
58.02		**Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.**				
		- Terry towelling and similar woven terry fabrics, of cotton :				
	5802.11.00.00	-- Unbleached	kg	20	15	
	5802.19.00.00	-- Other	kg	20	15	
	5802.20.00.00	- Terry towelling and similar woven terry fabrics, of other textile materials	kg	20	15	
	5802.30.00.00	- Tufted textile fabrics	kg	20	15	
58.03		**Gauze, other than narrow fabrics of heading 58.06.**				
	5803.00.10.00	- Of polypropylene, of the type used as carpet backing	kg	20	15	
	5803.00.90.00	- Other	kg	20	15	
58.04		**Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.**				
	5804.10.00.00	- Tulles and other net fabrics	kg	20	15	
		- Mechanically made lace :				
	5804.21.00.00	-- Of man-made fibres	kg	20	15	
	5804.29.00.00	-- Of other textile materials	kg	20	15	
	5804.30.00.00	- Hand-made lace	kg	20	15	
58.05	5805.00.00.00	**Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.**	kg	20	15	
58.06		**Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).**				
	5806.10.00.00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	kg	20	15	
	5806.20.00.00	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	kg	20	15	
		- Other woven fabrics :				
	5806.31.00.00	-- Of cotton	kg	20	15	
	5806.32.00.00	-- Of man-made fibres	kg	20	15	
	5806.39.00.00	-- Of other textile materials	kg	20	15	
	5806.40.00.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg	20	15	
58.07		**Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.**				
	5807.10.00.00	- Woven	kg	20	15	
	5807.90.00.00	- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
58.08		**Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.**				
	5808.10.00.00	- Braids in the piece	kg	20	15	
	5808.90.00.00	- Other	kg	20	15	
58.09	5809.00.00.00	**Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.**	kg	20	15	
58.10		**Embroidery in the piece, in strips or in motifs.**				
	5810.10.00.00	- Embroidery without visible ground	kg	20	15	
		- Other embroidery :				
	5810.91.00.00	-- Of cotton	kg	20	15	
	5810.92.00.00	-- Of man-made fibres	kg	20	15	
	5810.99.00.00	-- Of other textile materials	kg	20	15	
58.11	5811.00.00.00	**Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.**	kg	20	15	

Chapter 59

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

Notes.

1.- Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

2.- Heading 59.03 applies to :

(a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than :

(1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);

(3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) Textile products of heading 58.11;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

3.- For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

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

4.- For the purposes of heading 59.06, the expression "rubberised textile fabrics" means :

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

(i) Weighing not more than 1,500 g/m^2; or

(ii) Weighing more than 1,500 g/m^2 and containing more than 50 % by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

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

5.- Heading 59.07 does not apply to :

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(e) Wood veneered on a backing of textile fabrics (heading 44.08);

(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);

(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or

(h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6.- Heading 59.10 does not apply to :

(a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or

(b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

7.- Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI :

(a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only :

(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

(ii) Bolting cloth;

(iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

(v) Textile fabrics reinforced with metal, of a kind used for technical purposes;

(vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
59.01		**Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.**				
	5901.10.00.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	kg	20	15	
	5901.90.00.00	- Other	kg	20	15	
59.02		**Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.**				
	5902.10.00.00	- Of nylon or other polyamides	kg	10	15	
	5902.20.00.00	- Of polyesters	kg	10	15	
	5902.90.00.00	- Other	kg	10	15	
59.03		**Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.**				
	5903.10.00.00	-With poly(vinyl chloride)	kg	20	15	
	5903.20.00.00	- With polyurethane	kg	20	15	
	5903.90.00.00	- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
59.04		**Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.**				
	5904.10.00.00	-Linoleum	m^2	20	15	
	5904.90.00.00	-Other	m^2	20	15	
59.05	5905.00.00.00	**Textile wall coverings.**	m^2	20	15	
59.06		**Rubberised textile fabrics, other than those of heading 59.02.**				
	5906.10.00.00	-Adhesive tape of a width not exceeding 20 cm	kg	20	15	
		- Other :				
	5906.91.00.00	-- Knitted or crocheted	kg	20	15	
	5906.99.00.00	-- Other	kg	20	15	
59.07	5907.00.00.00	**Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.**	kg	20	15	
59.08	5908.00.00.00	**Textile wicks, woven, plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.**	kg	20	15	
59.09	5909.00.00.00	**Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.**	kg	20	15	
59.10	5910.00.00.00	**Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.**	kg	10	15	
59.11		**Textile products and articles, for technical uses, specified in Note 7 to this Chapter.**				
	5911.10.00.00	-Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	5911.20.00.00	- Bolting cloth, whether or not made up	kg	10	15	
		- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) :				
	5911.31.00.00	-- Weighing less than 650 g/m^2	kg	10	15	
	5911.32.00.00	-- Weighing 650 g/m^2 or more	kg	10	15	
	5911.40.00.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	kg	10	15	
	5911.90.00.00	- Other	kg	10	15	

Chapter 60

Knitted or crocheted fabrics

Notes.

1.- This Chapter does not cover :

(a) Crochet lace of heading 58.04;

(b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or

(c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

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

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

Subheading Note.

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
60.01		**Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.**				
	6001.10.00.00	- "Long pile" fabrics	kg	20	15	
		- Looped pile fabrics :				
	6001.21.00.00	-- Of cotton	kg	20	15	
	6001.22.00.00	-- Of man-made fibres	kg	20	15	
	6001.29.00.00	-- Of other textile materials	kg	20	15	
		- Other :				
	6001.91.00.00	-- Of cotton	kg	20	15	
	6001.92.00.00	-- Of man-made fibres	kg	20	15	
	6001.99.00.00	-- Of other textile materials	kg	20	15	
60.02		**Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.**				
	6002.40.00.00	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	kg	20	15	
	6002.90.00.00	- Other	kg	20	15	
60.03		**Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.**				
	6003.10.00.00	- Of wool or fine animal hair	kg	20	15	
	6003.20.00.00	- Of cotton	kg	20	15	
	6003.30.00.00	- Of synthetic fibres	kg	20	15	
	6003.40.00.00	- Of artificial fibres	kg	20	15	
	6003.90.00.00	- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
60.04		**Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.**				
	6004.10.00.00	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	kg	20	15	
	6004.90.00.00	- Other	kg	20	15	
60.05		**Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.**				
		- Of cotton :				
	6005.21.00.00	-- Unbleached or bleached	kg	20	15	
	6005.22.00.00	-- Dyed	kg	20	15	
	6005.23.00.00	-- Of yarns of different colours	kg	20	15	
	6005.24.00.00	-- Printed	kg	20	15	
		- Of synthetic fibres :				
	6005.35.00.00	-- Fabrics specified in Subheading Note 1 to this Chapter	kg	20	15	
	6005.36.00.00	-- Other, unbleached or bleached	kg	20	15	
	6005.37.00.00	-- Other, dyed	kg	20	15	
	6005.38.00.00	-- Other, of yarns of different colours	kg	20	15	
	6005.39.00.00	-- Other, printed	kg	20	15	
		- Of artificial fibres :				
	6005.41.00.00	-- Unbleached or bleached	kg	20	15	
	6005.42.00.00	-- Dyed	kg	20	15	
	6005.43.00.00	-- Of yarns of different colours	kg	20	15	
	6005.44.00.00	-- Printed	kg	20	15	
	6005.90.00.00	- Other	kg	20	15	
60.06		**Other knitted or crocheted fabrics.**				
	6006.10.00.00	- Of wool or fine animal hair	kg	20	15	
		- Of cotton :				
	6006.21.00.00	-- Unbleached or bleached	kg	20	15	
	6006.22.00.00	-- Dyed	kg	20	15	
	6006.23.00.00	-- Of yarns of different colours	kg	20	15	
	6006.24.00.00	-- Printed	kg	20	15	
		- Of synthetic fibres :				
	6006.31.00.00	-- Unbleached or bleached	kg	20	15	
	6006.32.00.00	-- Dyed	kg	20	15	
	6006.33.00.00	-- Of yarns of different colours	kg	20	15	
	6006.34.00.00	-- Printed	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Of artificial fibres :				
	6006.41.00.00	-- Unbleached or bleached	kg	20	15	
	6006.42.00.00	-- Dyed	kg	20	15	
	6006.43.00.00	-- Of yarns of different colours	kg	20	15	
	6006.44.00.00	-- Printed	kg	20	15	
	6006.90.00.00	- Other	kg	20	15	

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

1.- This Chapter applies only to made up knitted or crocheted articles.

2.- This Chapter does not cover :

(a) Goods of heading 62.12;

(b) Worn clothing or other worn articles of heading 63.09; or

(c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 61.03 and 61.04 :

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising :

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

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

4.- Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.

5.- Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6.- For the purposes of heading 61.11 :

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;

(b) Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7.- For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :

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

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

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

8.- Garments which are, prima facie, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

9.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

10.- Articles of this Chapter may be made of metal thread.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
61.01		**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.**				
	6101.20.00.00	- Of cotton	u	20	15	
	6101.30.00.00	- Of man-made fibres	u	20	15	
	6101.90.00.00	- Of other textile materials	u	20	15	
61.02		**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.04.**				
	6102.10.00.00	- Of wool or fine animal hair	u	20	15	
	6102.20.00.00	- Of cotton	u	20	15	
	6102.30.00.00	- Of man-made fibres	u	20	15	
	6102.90.00.00	- Of other textile materials	u	20	15	
61.03		**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**				
	6103.10.00.00	- Suits	u	20	15	
		- Ensembles :				
	6103.22.00.00	-- Of cotton	u	20	15	
	6103.23.00.00	-- Of synthetic fibres	u	20	15	
	6103.29.00.00	-- Of other textile materials	u	20	15	
		- Jackets and blazers :				
	6103.31.00.00	-- Of wool or fine animal hair	u	20	15	
	6103.32.00.00	-- Of cotton	u	20	15	
	6103.33.00.00	-- Of synthetic fibres	u	20	15	
	6103.39.00.00	-- Of other textile materials	u	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Trousers, bib and brace overalls, breeches and shorts :				
	6103.41.00.00	-- Of wool or fine animal hair	u	20	15	
	6103.42.00.00	-- Of cotton	u	20	15	
	6103.43.00.00	-- Of synthetic fibres	u	20	15	
	6103.49.00.00	-- Of other textile materials	u	20	15	
61.04		**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**				
		- Suits :				
	6104.13.00.00	-- Of synthetic fibres	u	20	15	
	6104.19.00.00	-- Of other textile materials	u	20	15	
		- Ensembles :				
	6104.22.00.00	-- Of cotton	u	20	15	
	6104.23.00.00	-- Of synthetic fibres	u	20	15	
	6104.29.00.00	-- Of other textile materials	u	20	15	
		- Jackets and blazers :				
	6104.31.00.00	-- Of wool or fine animal hair	u	20	15	
	6104.32.00.00	-- Of cotton	u	20	15	
	6104.33.00.00	-- Of synthetic fibres	u	20	15	
	6104.39.00.00	-- Of other textile materials	u	20	15	
		- Dresses :				
	6104.41.00.00	-- Of wool or fine animal hair	u	20	15	
	6104.42.00.00	-- Of cotton	u	20	15	
	6104.43.00.00	-- Of synthetic fibres	u	20	15	
	6104.44.00.00	-- Of artificial fibres	u	20	15	
	6104.49.00.00	-- Of other textile materials	u	20	15	
		- Skirts and divided skirts :				
	6104.51.00.00	-- Of wool or fine animal hair	u	20	15	
	6104.52.00.00	-- Of cotton	u	20	15	
	6104.53.00.00	-- Of synthetic fibres	u	20	15	
	6104.59.00.00	-- Of other textile materials	u	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Trousers, bib and brace overalls, breeches and shorts :				
	6104.61.00.00	-- Of wool or fine animal hair	u	20	15	
	6104.62.00.00	-- Of cotton	u	20	15	
	6104.63.00.00	-- Of synthetic fibres	u	20	15	
	6104.69.00.00	-- Of other textile materials	u	20	15	
61.05		**Men's or boys' shirts, knitted or crocheted.**				
	6105.10.00.00	- Of cotton	u	20	15	
	6105.20.00.00	- Of man-made fibres	u	20	15	
	6105.90.00.00	- Of other textile materials	u	20	15	
61.06		**Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.**				
	6106.10.00.00	- Of cotton	u	20	15	
	6106.20.00.00	- Of man-made fibres	u	20	15	
	6106.90.00.00	- Of other textile materials	u	20	15	
61.07		**Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.**				
		- Underpants and briefs :				
	6107.11.00.00	-- Of cotton	u	20	15	
	6107.12.00.00	-- Of man-made fibres	u	20	15	
	6107.19.00.00	-- Of other textile materials	u	20	15	
	6107.21.00.00	-- Of cotton	u	20	15	
	6107.22.00.00	-- Of man-made fibres	u	20	15	
	6107.29.00.00	-- Of other textile materials	u	20	15	
		- Other :				
	6107.91.00.00	-- Of cotton	u	20	15	
	6107.99.00.00	-- Of other textile materials	u	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
61.08		**Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.**				
		- Slips and petticoats :				
	6108.11.00.00	-- Of man-made fibres	u	20	15	
	6108.19.00.00	-- Of other textile materials	u	20	15	
		- Briefs and panties :				
	6108.21.00.00	-- Of cotton	u	20	15	
	6108.22.00.00	-- Of man-made fibres	u	20	15	
	6108.29.00.00	-- Of other textile materials	u	20	15	
		- Nightdresses and pyjamas :				
	6108.31.00.00	-- Of cotton	u	20	15	
	6108.32.00.00	-- Of man-made fibres	u	20	15	
	6108.39.00.00	-- Of other textile materials	u	20	15	
		- Other :				
	6108.91.00.00	-- Of cotton	u	20	15	
	6108.92.00.00	-- Of man-made fibres	u	20	15	
	6108.99.00.00	-- Of other textile materials	u	20	15	
61.09		**T-shirts, singlets and other vests, knitted or crocheted.**				
	6109.10.00.00	- Of cotton	u	20	15	
	6109.90.00.00	- Of other textile materials	u	20	15	
61.10		**Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.**				
		- Of wool or fine animal hair :				
	6110.11.00.00	-- Of wool	u	20	15	
	6110.12.00.00	-- Of Kashmir (cashmere) goats	u	20	15	
	6110.19.00.00	-- Other	u	20	15	
	6110.20.00.00	- Of cotton	u	20	15	
	6110.30.00.00	- Of man-made fibres	u	20	15	
	6110.90.00.00	- Of other textile materials	u	20	15	
61.11		**Babies' garments and clothing accessories, knitted or crocheted.**				
	6111.20.00.00	- Of cotton	kg	20	15	
	6111.30.00.00	- Of synthetic fibres	kg	20	15	
	6111.90.00.00	- Of other textile materials	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
61.12		**Track suits, ski suits and swimwear, knitted or crocheted.**				
		- Track suits :				
	6112.11.00.00	-- Of cotton	u	20	15	
	6112.12.00.00	-- Of synthetic fibres	u	20	15	
	6112.19.00.00	-- Of other textile materials	u	20	15	
	6112.20.00.00	- Ski suits	u	20	15	
		- Men's or boys' swimwear :				
	6112.31.00.00	-- Of synthetic fibres	u	20	15	
	6112.39.00.00	-- Of other textile materials	u	20	15	
		- Women's or girls' swimwear :				
	6112.41.00.00	-- Of synthetic fibres	u	20	15	
	6112.49.00.00	-- Of other textile materials	u	20	15	
61.13	6113.00.00.00	**Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.**	kg	20	15	
61.14		**Other garments, knitted or crocheted.**				
	6114.20.00.00	- Of cotton	kg	20	15	
	6114.30.00.00	- Of man-made fibres	kg	20	15	
	6114.90.00.00	- Of other textile materials	kg	20	15	
61.15		**Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.**				
	6115.10.00.00	- Graduated compression hosiery (for example, stockings for varicose veins)	kg	20	15	
		- Other panty hose and tights :				
	6115.21.00.00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	kg	20	15	
	6115.22.00.00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	kg	20	15	
	6115.29.00.00	-- Of other textile materials	kg	20	15	
	6115.30.00.00	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	kg	20	15	
		- Other :				
	6115.94.00.00	-- Of wool or fine animal hair	kg	20	15	
	6115.95.00.00	-- Of cotton	kg	20	15	
	6115.96.00.00	-- Of synthetic fibres	kg	20	15	
	6115.99.00.00	-- Of other textile materials	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
61.16		**Gloves, mittens and mitts, knitted or crocheted.**				
	6116.10.00.00	- Impregnated, coated or covered with plastics or rubber	kg	20	15	
		- Other :				
	6116.91.00.00	-- Of wool or fine animal hair	kg	20	15	
	6116.92.00.00	-- Of cotton	kg	20	15	
	6116.93.00.00	-- Of synthetic fibres	kg	20	15	
	6116.99.00.00	-- Of other textile materials	kg	20	15	
61.17		**Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.**				
	6117.10.00.00	- Shawls, scarves, mufflers, mantillas, veils and the like	u	20	15	
	6117.80.00.00	- Other accessories	kg	20	15	
	6117.90.00.00	- Parts	kg	20	15	

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

1.- This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

2.- This Chapter does not cover :

(a) Worn clothing or other worn articles of heading 63.09; or

(b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 62.03 and 62.04 :

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising :

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

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

4.- For the purposes of heading 62.09 :

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;

(b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

5.- Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

6.- For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :

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

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

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

7.- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

8.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
62.01		**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.**				
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :				
	6201.11.00.00	-- Of wool or fine animal hair	u	20	15	
	6201.12.00.00	-- Of cotton	u	20	15	
	6201.13.00.00	-- Of man-made fibres	u	20	15	
	6201.19.00.00	-- Of other textile materials	u	20	15	
		- Other :				
	6201.91.00.00	-- Of wool or fine animal hair	u	20	15	
	6201.92.00.00	-- Of cotton	u	20	15	
	6201.93.00.00	-- Of man-made fibres	u	20	15	
	6201.99.00.00	-- Of other textile materials	u	20	15	
62.02		**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.**				
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :				
	6202.11.00.00	-- Of wool or fine animal hair	u	20	15	
	6202.12.00.00	-- Of cotton	u	20	15	
	6202.13.00.00	-- Of man-made fibres	u	20	15	
	6202.19.00.00	-- Of other textile materials	u	20	15	
		- Other :				
	6202.91.00.00	-- Of wool or fine animal hair	u	20	15	
	6202.92.00.00	-- Of cotton	u	20	15	
	6202.93.00.00	-- Of man-made fibres	u	20	15	
	6202.99.00.00	-- Of other textile materials	u	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
62.03		**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).** - Suits :				
	6203.11.00.00	-- Of wool or fine animal hair	u	20	15	
	6203.12.00.00	-- Of synthetic fibres	u	20	15	
	6203.19.00.00	-- Of other textile materials	u	20	15	
		- Ensembles :				
	6203.22.00.00	-- Of cotton	u	20	15	
	6203.23.00.00	-- Of synthetic fibres	u	20	15	
	6203.29.00.00	-- Of other textile materials	u	20	15	
		- Jackets and blazers :				
	6203.31.00.00	-- Of wool or fine animal hair	u	20	15	
	6203.32.00.00	-- Of cotton	u	20	15	
	6203.33.00.00	-- Of synthetic fibres	u	20	15	
	6203.39.00.00	-- Of other textile materials	u	20	15	
		- Trousers, bib and brace overalls, breeches and shorts :				
	6203.41.00.00	-- Of wool or fine animal hair	u	20	15	
	6203.42.00.00	-- Of cotton	u	20	15	
	6203.43.00.00	-- Of synthetic fibres	u	20	15	
	6203.49.00.00	-- Of other textile materials	u	20	15	
62.04		**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).** - Suits :				
	6204.11.00.00	-- Of wool or fine animal hair	u	20	15	
	6204.12.00.00	-- Of cotton	u	20	15	
	6204.13.00.00	-- Of synthetic fibres	u	20	15	
	6204.19.00.00	-- Of other textile materials	u	20	15	
		- Ensembles :				
	6204.21.00.00	-- Of wool or fine animal hair	u	20	15	
	6204.22.00.00	-- Of cotton	u	20	15	
	6204.23.00.00	-- Of synthetic fibres	u	20	15	
	6204.29.00.00	-- Of other textile materials	u	20	15	
		- Jackets and blazers :				
	6204.31.00.00	-- Of wool or fine animal hair	u	20	15	
	6204.32.00.00	-- Of cotton	u	20	15	
	6204.33.00.00	-- Of synthetic fibres	u	20	15	
	6204.39.00.00	-- Of other textile materials	u	20	15	
		- Dresses :				
	6204.41.00.00	-- Of wool or fine animal hair	u	20	15	
	6204.42.00.00	-- Of cotton	u	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	6204.43.00.00	-- Of synthetic fibres	u	20	15	
	6204.44.00.00	-- Of artificial fibres	u	20	15	
	6204.49.00.00	-- Of other textile materials	u	20	15	
		- Skirts and divided skirts :				
	6204.51.00.00	-- Of wool or fine animal hair	u	20	15	
	6204.52.00.00	-- Of cotton	u	20	15	
	6204.53.00.00	-- Of synthetic fibres	u	20	15	
	6204.59.00.00	-- Of other textile materials	u	20	15	
		- Trousers, bib and brace overalls, breeches and shorts :				
	6204.61.00.00	-- Of wool or fine animal hair	u	20	15	
	6204.62.00.00	-- Of cotton	u	20	15	
	6204.63.00.00	-- Of synthetic fibres	u	20	15	
	6204.69.00.00	-- Of other textile materials	u	20	15	
62.05		**Men's or boys' shirts.**				
	6205.20.00.00	- Of cotton	u	20	15	
	6205.30.00.00	- Of man-made fibres	u	20	15	
	6205.90.00.00	- Of other textile materials	u	20	15	
62.06		**Women's or girls' blouses, shirts and shirt-blouses.**				
	6206.10.00.00	- Of silk or silk waste	u	20	15	
	6206.20.00.00	- Of wool or fine animal hair	u	20	15	
	6206.30.00.00	- Of cotton	u	20	15	
	6206.40.00.00	- Of man-made fibres	u	20	15	
	6206.90.00.00	- Of other textile materials	u	20	15	
62.07		**Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.**				
		-Underpants and briefs :				
	6207.11.00.00	-- Of cotton	u	20	15	
	6207.19.00.00	-- Of other textile materials	u	20	15	
		- Nightshirts and pyjamas :				
	6207.21.00.00	-- Of cotton	u	20	15	
	6207.22.00.00	-- Of man-made fibres	u	20	15	
	6207.29.00.00	-- Of other textile materials	u	20	15	
		- Other :				
	6207.91.00.00	-- Of cotton	kg	20	15	
	6207.99.00.00	-- Of other textile materials	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
62.08		**Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.**				
		-Slips and petticoats :				
	6208.11.00.00	-- Of man-made fibres	u	20	15	
	6208.19.00.00	-- Of other textile materials	u	20	15	
		- Nightdresses and pyjamas :				
	6208.21.00.00	-- Of cotton	u	20	15	
	6208.22.00.00	-- Of man-made fibres	u	20	15	
	6208.29.00.00	-- Of other textile materials	u	20	15	
		- Other :				
	6208.91.00.00	-- Of cotton	kg	20	15	
	6208.92.00.00	-- Of man-made fibres	kg	20	15	
	6208.99.00.00	-- Of other textile materials	kg	20	15	
62.09		**Babies' garments and clothing accessories.**				
	6209.20.00.00	- Of cotton	kg	20	15	
	6209.30.00.00	- Of synthetic fibres	kg	20	15	
	6209.90.00.00	- Of other textile materials	kg	20	15	
62.10		**Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.**				
	6210.10.00.00	- Of fabrics of heading 56.02 or 56.03	kg	20	15	
	6210.20.00.00	- Other garments, of the type described in subheadings 6201.11 to 6201.19	u	20	15	
	6210.30.00.00	- Other garments, of the type described in subheadings 6202.11 to 6202.19	u	20	15	
	6210.40.00.00	- Other men's or boys' garments	kg	20	15	
	6210.50.00.00	- Other women's or girls' garments	kg	20	15	
62.11		**Track suits, ski suits and swimwear; other garments.**				
		- Swimwear :				
	6211.11.00.00	-- Men's or boys'	u	20	15	
	6211.12.00.00	-- Women's or girls'	u	20	15	
	6211.20.00.00	- Ski suits	u	20	15	
		- Other garments, men's or boys' :				
	6211.32.00.00	-- Of cotton	kg	20	15	
	6211.33.00.00	-- Of man-made fibres	kg	20	15	
	6211.39.00.00	-- Of other textile materials	kg	20	15	
		- Other garments, women's or girls' :				
	6211.42.00.00	-- Of cotton	kg	20	15	
	6211.43.00.00	-- Of man-made fibres	kg	20	15	
	6211.49.00.00	-- Of other textile materials	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
62.12		**Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.**				
	6212.10.00.00	- Brassieres	kg	20	15	
	6212.20.00.00	- Girdles and panty-girdles	kg	20	15	
	6212.30.00.00	- Corselettes	kg	20	15	
	6212.90.00.00	- Other	kg	20	15	
62.13		**Handkerchiefs.**				
	6213.20.00.00	- Of cotton	kg	20	15	
	6213.90.00.00	- Of other textile materials	kg	20	15	
62.14		**Shawls, scarves, mufflers, mantillas, veils and the like.**				
	6214.10.00.00	- Of silk or silk waste	u	20	15	
	6214.20.00.00	- Of wool or fine animal hair	u	20	15	
	6214.30.00.00	- Of synthetic fibres	u	20	15	
	6214.40.00.00	- Of artificial fibres	u	20	15	
	6214.90.00.00	- Of other textile materials	u	20	15	
62.15		**Ties, bow ties and cravats.**				
	6215.10.00.00	- Of silk or silk waste	kg	20	15	
	6215.20.00.00	- Of man-made fibres	kg	20	15	
	6215.90.00.00	- Of other textile materials	kg	20	15	
62.16	6216.00.00.00	**Gloves, mittens and mitts.**	kg	20	15	
62.17		**Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.**				
	6217.10.00.00	- Accessories	kg	20	15	
	6217.90.00.00	- Parts	kg	20	15	

Chapter 63

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

Notes.

1.- Sub-Chapter I applies only to made up articles, of any textile fabric.

2.- Sub-Chapter I does not cover :

(a) Goods of Chapters 56 to 62; or

(b) Worn clothing or other worn articles of heading 63.09.

3.- Heading 63.09 applies only to the following goods :

(a) Articles of textile materials :

(i) Clothing and clothing accessories, and parts thereof;

(ii) Blankets and travelling rugs;

(iii) Bed linen, table linen, toilet linen and kitchen linen;

(iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;

(b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements :

(i) they must show signs of appreciable wear, and

(ii) they must be presented in bulk or in bales, sacks or similar packings.

Subheading Note.

1.- Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		I.- OTHER MADE UP TEXTILE ARTICLES				
63.01		**Blankets and travelling rugs.**				
	6301.10.00.00	- Electric blankets	kg	20	15	
	6301.20.00.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	kg	20	15	
	6301.30.00.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	kg	20	15	
	6301.40.00.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	kg	20	15	
	6301.90.00.00	- Other blankets and travelling rugs	kg	20	15	
63.02		**Bed linen, table linen, toilet linen and kitchen linen.**				
	6302.10.00.00	- Bed linen, knitted or crocheted	kg	20	15	
		- Other bed linen, printed :				
	6302.21.00.00	-- Of cotton	kg	20	15	
	6302.22.00.00	-- Of man-made fibres	kg	20	15	
	6302.29.00.00	-- Of other textile materials	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other bed linen :				
	6302.31.00.00	-- Of cotton	kg	20	15	
	6302.32.00.00	-- Of man-made fibres	kg	20	15	
	6302.39.00.00	-- Of other textile materials	kg	20	15	
	6302.40.00.00	- Table linen, knitted or crocheted	kg	20	15	
		- Other table linen :				
	6302.51.00.00	-- Of cotton	kg	20	15	
	6302.53.00.00	-- Of man-made fibres	kg	20	15	
	6302.59.00.00	-- Of other textile materials	kg	20	15	
	6302.60.00.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	kg	20	15	
		- Other :				
	6302.91.00.00	-- Of cotton	kg	20	15	
	6302.93.00.00	-- Of man-made fibres	kg	20	15	
	6302.99.00.00	-- Of other textile materials	kg	20	15	
63.03		**Curtains (including drapes) and interior blinds; curtain or bed valances.**				
		- Knitted or crocheted :				
	6303.12.00.00	-- Of synthetic fibres	kg	20	15	
	6303.19.00.00	-- Of other textile materials	kg	20	15	
		- Other :				
	6303.91.00.00	-- Of cotton	kg	20	15	
	6303.92.00.00	-- Of synthetic fibres	kg	20	15	
	6303.99.00.00	-- Of other textile materials	kg	20	15	
63.04		**Other furnishing articles, excluding those of heading 94.04.**				
		- Bedspreads :				
	6304.11.00.00	-- Knitted or crocheted	kg	20	15	
	6304.19.00.00	-- Other	kg	20	15	
	6304.20.00.00	- Bed nets specified in Subheading Note 1 to this Chapter	kg	0	0	
		- Other :				
	6304.91.00.00	-- Knitted or crocheted	kg	20	15	
	6304.92.00.00	-- Not knitted or crocheted, of cotton	kg	20	15	
	6304.93.00.00	-- Not knitted or crocheted, of synthetic fibres	kg	20	15	
	6304.99.00.00	-- Not knitted or crocheted, of other textile materials	kg	20	15	
63.05		**Sacks and bags, of a kind used for the packing of goods.**				
	6305.10.00.00	- Of jute or of other textile bast fibres of heading 53.03	kg	20	15	
	6305.20.00.00	- Of cotton	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Of man-made textile materials :				
	6305.32.00.00	-- Flexible intermediate bulk containers	kg	20	15	
	6305.33.00.00	-- Other, of polyethylene or polypropylene strip or the like	kg	20	15	
	6305.39.00.00	-- Other	kg	20	15	
	6305.90.00.00	- Of other textile materials	kg	20	15	
63.06		**Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.**				
		- Tarpaulins, awnings and sunblinds :				
	6306.12.00.00	-- Of synthetic fibres	kg	20	15	
	6306.19.00.00	-- Of other textile materials	kg	20	15	
		- Tents :				
	6306.22.00.00	-- Of synthetic fibres	kg	20	15	
	6306.29.00.00	-- Of other textile materials	kg	20	15	
	6306.30.00.00	- Sails	kg	20	15	
	6306.40.00.00	- Pneumatic mattresses	kg	20	15	
	6306.90.00.00	- Other	kg	20	15	
63.07		**Other made up articles, including dress patterns.**				
	6307.10.00.00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	kg	20	15	
	6307.20.00.00	- Life-jackets and life-belts	kg	5	15	
	6307.90.00.00	- Other	kg	20	15	
		II.- SETS				
63.08	6308.00.00.00	**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.**	kg	20	15	
		III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS				
63.09	6309.00.00.00	**Worn clothing and other worn articles.**	kg	20	15	
63.10		**Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.**				
		- Sorted:				
	6310.10.10.00	-- Mutilated rags	kg	20	15	
	6310.10.90.00	-- Other	kg	20	15	
		- Other:				
	6310.90.10.00	-- Mutilated rags	kg	20	15	
	6310.90.90.00	-- Other	kg	20	15	

Section XII

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

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes.

1.- This Chapter does not cover :

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

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

(c) Worn footwear of heading 63.09;

(d) Articles of asbestos (heading 68.12);

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

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

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

3.- For the purposes of this Chapter :

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

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

4.- Subject to Note 3 to this Chapter :

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

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

Subheading Note.

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

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
64.01		**Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.**				
		- Footwear incorporating a protective metal toe-cap:				
	6401.10.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	10	15	
	6401.10.90.00	-- Other	2u	20	15	
		- Other footwear :				
		-- Covering the ankle but not covering the knee:				
	6401.92.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	10	15	
	6401.92.90.00	--- Other	2u	20	15	
		-- Other:				
	6401.99.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	10	15	
	6401.99.90.00	--- Other	2u	20	15	
64.02		**Other footwear with outer soles and uppers of rubber or plastics.**				
		- Sports footwear :				
		-- Ski-boots, cross-country ski footwear and snowboard boots:				
	6402.12.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	20	15	
	6402.12.90.00	--- Other	2u	20	15	
		-- Other:				
	6402.19.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	10	15	
	6402.19.90.00	--- Other	2u	20	15	
		- Footwear with upper straps or thongs assembled to the sole by means of plugs:				
	6402.20.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	10	15	
	6402.20.90.00	-- Other	2u	20	15	
		- Other footwear :				
		-- Covering the ankle:				
	6402.91.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	10	15	
	6402.91.90.00	--- Other	2u	20	15	
		-- Other:				
	6402.99.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	10	15	
	6402.99.20.00	--- Beach sandals	2u	20	15	
	6402.99.90.00	--- Other	2u	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
64.03		**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.**				
		- Sports footwear :				
		-- Ski-boots, cross-country ski footwear and snowboard boots:				
	6403.12.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	20	15	
	6403.12.90.00	--- Other	2u	20	15	
		-- Other:				
	6403.19.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	10	15	
	6403.19.90.00	--- Other	2u	20	15	
		- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe:				
	6403.20.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	10	15	
	6403.20.90.00	-- Other	2u	20	15	
		- Other footwear, incorporating a protective metal toe-cap:				
	6403.40.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	10	15	
	6403.40.90.00	-- Other	2u	20	15	
		- Other footwear with outer soles of leather :				
		-- Covering the ankle:				
	6403.51.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	10	15	
	6403.51.90.00	--- Other	2u	20	15	
		-- Other:				
	6403.59.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	10	15	
	6403.59.90.00	--- Other	2u	20	15	
		- Other footwear :				
		-- Covering the ankle:				
	6403.91.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	10	15	
	6403.91.90.00	--- Other	2u	20	15	
		-- Other:				
	6403.99.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	10	15	
	6403.99.90.00	--- Other	2u	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
64.04		**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.**				
		- Footwear with outer soles of rubber or plastics :				
		-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:				
	6404.11.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	10	15	
	6404.11.90.00	--- Other	2u	20	15	
		-- Other:				
	6404.19.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	10	15	
	6404.19.90.00	--- Other	2u	20	15	
		- Footwear with outer soles of leather or composition leather:				
	6404.20.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	10	15	
	6404.20.90.00	-- Other	2u	20	15	
64.05		**Other footwear.**				
		- With uppers of leather or composition leather:				
	6405.10.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	10	15	
	6405.10.90.00	-- Other	2u	20	15	
		- With uppers of textile materials:				
	6405.20.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	10	15	
	6405.20.90.00	-- Other	2u	20	15	
		- Other:				
	6405.90.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	2u	10	15	
	6405.90.90.00	-- Other	2u	20	15	
64.06		**Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.**				
	6406.10.00.00	- Uppers and parts thereof, other than stiffeners	kg	10	15	
	6406.20.00.00	- Outer soles and heels, of rubber or plastics	kg	10	15	
		- Other:				
	6406.90.10.00	-- Gaiters, spats and similar articles, and parts thereof	kg	10	15	
	6406.90.20.00	-- Assemblings composed of uppers attached to outer soles made of materials other than metals	kg	10	15	
	6406.90.90.00	-- Other	kg	10	15	

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.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
65.01	6501.00.00.00	**Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.**	kg	10	15	
65.02	6502.00.00.00	**Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.**	kg	10	15	
[65.03]						
65.04	6504.00.00.00	**Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.**	kg	20	15	
65.05		**Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.**				
	6505.00.10.00	- Hair nets	kg	20	15	
	6505.00.90.00	- Other	kg	20	15	
65.06		**Other headgear, whether or not lined or trimmed.**				
	6506.10.00.00	- Safety headgear	u	10	15	
		- Other :				
	6506.91.00.00	-- Of rubber or of plastics	kg	20	15	
	6506.99.00.00	-- Of other materials	kg	20	15	
65.07	6507.00.00.00	**Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.**	kg	10	15	

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.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
66.01		**Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).**				
	6601.10.00.00	- Garden or similar umbrellas	u	20	15	
		- Other :				
	6601.91.00.00	-- Having a telescopic shaft	u	20	15	
	6601.99.00.00	-- Other	u	20	15	
66.02	6602.00.00.00	**Walking-sticks, seat-sticks, whips, riding-crops and the like.**	u	20	15	
66.03		**Parts, trimmings and accessories of articles of heading 66.01 or 66.02.**				
	6603.20.00.00	- Umbrella frames, including frames mounted on shafts (sticks)	kg	10	15	
	6603.90.00.00	- Other	kg	10	15	

Chapter 67

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

Notes.

1.- This Chapter does not cover :

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

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

(c) Footwear (Chapter 64);

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

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

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

2.- Heading 67.01 does not cover :

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

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

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

3.- Heading 67.02 does not cover :

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
67.01	6701.00.00.00	**Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).**	kg	20	15	
67.02		**Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.**				
	6702.10.00.00	- Of plastics	kg	20	15	
	6702.90.00.00	- Of other materials	kg	20	15	
67.03	6703.00.00.00	**Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.**	kg	20	15	
67.04		**Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.**				
		- Of synthetic textile materials :				
	6704.11.00.00	-- Complete wigs	kg	20	15	
	6704.19.00.00	-- Other	kg	20	15	
	6704.20.00.00	- Of human hair	kg	20	15	
	6704.90.00.00	- Of other materials	kg	20	15	

Section XIII

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

Chapter 68

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

Notes.

1.- This Chapter does not cover :

(a) Goods of Chapter 25;

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

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

(d) Articles of Chapter 71;

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

(f) Lithographic stones of heading 84.42;

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

(h) Dental burrs (heading 90.18);

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

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

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

(m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (for example, drawing slates); or of heading 96.20 (monopods, bipods, tripods and similar articles); or

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

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

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Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
68.01	6801.00.00.00	**Setts, curbstones and flagstones, of natural stone (except slate).**	kg	10	15	
68.02		**Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).**				
	6802.10.00.00	- 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	kg	20	15	
		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :				
	6802.21.00.00	-- Marble, travertine and alabaster	kg	20	15	
	6802.23.00.00	-- Granite	kg	20	15	
	6802.29.00.00	-- Other stone	kg	20	15	
		- Other :				
	6802.91.00.00	-- Marble, travertine and alabaster	kg	20	15	
	6802.92.00.00	-- Other calcareous stone	kg	20	15	
	6802.93.00.00	-- Granite	kg	20	15	
		-- Other stone:				
	6802.99.10.00	--- Steatite	kg	20	15	
	6802.99.90.00	--- Other	kg	20	15	
68.03	6803.00.00.00	**Worked slate and articles of slate or of agglomerated slate.**	kg	20	15	
68.04		**Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.**				
	6804.10.00.00	- Millstones and grindstones for milling, grinding or pulping	kg	10	15	
		- Other millstones, grindstones, grinding wheels and the like :				
	6804.21.00.00	-- Of agglomerated synthetic or natural diamond	kg	10	15	
	6804.22.00.00	-- Of other agglomerated abrasives or of ceramics	kg	10	15	
	6804.23.00.00	-- Of natural stone	kg	10	15	
	6804.30.00.00	- Hand sharpening or polishing stones	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
68.05		**Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.**				
	6805.10.00.00	- On a base of woven textile fabric only	kg	10	15	
	6805.20.00.00	- On a base of paper or paperboard only	kg	10	15	
	6805.30.00.00	- On a base of other materials	kg	10	15	
68.06		**Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.**				
	6806.10.00.00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	kg	10	15	
	6806.20.00.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg	10	15	
	6806.90.00.00	- Other	kg	20	15	
68.07		**Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).**				
	6807.10.00.00	- In rolls	kg	20	15	
	6807.90.00.00	- Other	kg	20	15	
68.08	6808.00.00.00	**Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.**	kg	20	15	
68.09		**Articles of plaster or of compositions based on plaster.**				
		- Boards, sheets, panels, tiles and similar articles, not ornamented :				
	6809.11.00.00	-- Faced or reinforced with paper or paperboard only	kg	20	15	
	6809.19.00.00	-- Other	kg	20	15	
	6809.90.00.00	- Other articles	kg	20	15	
68.10		**Articles of cement, of concrete or of artificial stone, whether or not reinforced.**				
		- Tiles, flagstones, bricks and similar articles :				
	6810.11.00.00	-- Building blocks and bricks	kg	20	15	
	6810.19.00.00	-- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other articles :				
	6810.91.00.00	-- Prefabricated structural components for building or civil engineering	kg	20	15	
	6810.99.00.00	-- Other	kg	20	15	
68.11		**Articles of asbestos-cement, of cellulose fibre-cement or the like.**				
		- Containing asbestos:				
	6811.40.10.00	-- Tubes, pipes and tube or pipe fittings for water supply	kg	5	15	
	6811.40.90.00	-- Other	kg	20	15	
		- Not containing asbestos :				
	6811.81.00.00	-- Corrugated sheets	kg	20	15	
	6811.82.00.00	-- Other sheets, panels, tiles and similar articles	kg	20	15	
		-- Other articles:				
	6811.89.10.00	--- Tubes, pipes and tube or pipe fittings for water supply	kg	5	15	
	6811.89.90.00	--- Other	kg	20	15	
68.12		**Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.**				
	6812.80.00.00	- Of crocidolite	kg	20	15	
		- Other :				
	6812.91.00.00	-- Clothing, clothing accessories, footwear and headgear	kg	20	15	
	6812.92.00.00	-- Paper, millboard and felt	kg	20	15	
	6812.93.00.00	-- Compressed asbestos fibre jointing, in sheets or rolls	kg	20	15	
	6812.99.00.00	-- Other	kg	20	15	
68.13		**Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.**				
	6813.20.00.00	- Containing asbestos	kg	10	15	
		- Not containing asbestos :				
	6813.81.00.00	-- Brake linings and pads	kg	0	15	
	6813.89.00.00	-- Other	kg	0	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
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.**				
	6814.10.00.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	20	15	
	6814.90.00.00	- Other	kg	20	15	
68.15		**Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.**				
	6815.10.00.00	- Non-electrical articles of graphite or other carbon	kg	20	15	
	6815.20.00.00	- Articles of peat	kg	20	15	
		- Other articles :				
	6815.91.00.00	-- Containing magnesite, dolomite or chromite	kg	20	15	
	6815.99.00.00	-- Other	kg	20	15	

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).

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS				
69.01	6901.00.00.00	**Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.**	kg	20	15	
69.02		**Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.**				
	6902.10.00.00	- Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr_2O_3	kg	20	15	
	6902.20.00.00	- Containing by weight more than 50 % of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products	kg	20	15	
	6902.90.00.00	- Other	kg	20	15	
69.03		**Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.**				
	6903.10.00.00	- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	kg	20	15	
	6903.20.00.00	- Containing by weight more than 50 % of alumina (Al_2O_3) or of a mixture or compound of alumina and of silica (SiO_2)	kg	20	15	
	6903.90.00.00	- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		II.- OTHER CERAMIC PRODUCTS				
69.04		**Ceramic building bricks, flooring blocks, support or filler tiles and the like.**				
	6904.10.00.00	- Building bricks	1000u	20	15	
	6904.90.00.00	- Other	kg	20	15	
69.05		**Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.**				
	6905.10.00.00	- Roofing tiles	kg	20	15	
	6905.90.00.00	- Other	kg	20	15	
69.06	6906.00.00.00	**Ceramic pipes, conduits, guttering and pipe fittings.**	kg	20	15	
69.07		**Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.**				
		- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40:				
	6907.21.00.00	-- Of a water absorption coefficient by weight not exceeding 0.5 %	m^2	20	15	
	6907.22.00.00	-- Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	m^2	20	15	
	6907.23.00.00	-- Of a water absorption coefficient by weight exceeding 10 %	m^2	20	15	
	6907.30.00.00	- Mosaic cubes and the like, other than those of subheading 6907.40	m^2	20	15	
	6907.40.00.00	- Finishing ceramics	m^2	20	15	
[69.08]						
69.09		**Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.**				
		- Ceramic wares for laboratory, chemical or other technical uses :				
	6909.11.00.00	-- Of porcelain or china	kg	5	15	
	6909.12.00.00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	kg	5	15	
	6909.19.00.00	-- Other	kg	5	15	
	6909.90.00.00	- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
69.10		**Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.**				
	6910.10.00.00	- Of porcelain or china	u	20	15	
	6910.90.00.00	- Other	u	20	15	
69.11		**Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.**				
	6911.10.00.00	- Tableware and kitchenware	kg	20	15	
	6911.90.00.00	- Other	kg	20	15	
69.12		**Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.**				
	6912.00.10.00	- Tableware and kitchenware	kg	20	15	
	6912.00.90.00	- Other	kg	20	15	
69.13		**Statuettes and other ornamental ceramic articles.**				
	6913.10.00.00	- Of porcelain or china	kg	20	15	
	6913.90.00.00	- Other	kg	20	15	
69.14		**Other ceramic articles.**				
	6914.10.00.00	- Of porcelain or china	kg	20	15	
	6914.90.00.00	- Other	kg	20	15	

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_2) content not less than 60 % by weight;

(b) Mineral wools with a silica (SiO_2) content less than 60 % but with an alkaline oxide (K_2O or Na_2O) content exceeding 5 % by weight or a boric oxide (B_2O_3) content exceeding 2 % by weight.

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 %.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
70.01	7001.00.00.00	**Cullet and other waste and scrap of glass; glass in the mass.**	kg	10	15	
70.02		**Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.**				
	7002.10.00.00	- Balls	kg	10	15	
	7002.20.00.00	- Rods	kg	10	15	
		- Tubes :				
	7002.31.00.00	-- Of fused quartz or other fused silica	kg	20	15	
	7002.32.00.00	-- Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	kg	20	15	
	7002.39.00.00	-- Other	kg	20	15	
70.03		**Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**				
		- Non-wired sheets :				
	7003.12.00.00	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	m^2	20	15	
	7003.19.00.00	-- Other	m^2	20	15	
	7003.20.00.00	- Wired sheets	m^2	20	15	
	7003.30.00.00	- Profiles	m^2	20	15	
70.04		**Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**				
	7004.20.00.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	m^2	20	15	
	7004.90.00.00	- Other glass	m^2	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
70.05		**Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**				
	7005.10.00.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	m^2	20	15	
		- Other non-wired glass :				
	7005.21.00.00	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	m^2	20	15	
	7005.29.00.00	-- Other	m^2	20	15	
	7005.30.00.00	- Wired glass	m^2	20	15	
70.06	7006.00.00.00	**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.**	kg	20	15	
70.07		**Safety glass, consisting of toughened (tempered) or laminated glass.**				
		- Toughened (tempered) safety glass :				
	7007.11.00.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	0	15	
	7007.19.00.00	-- Other	m^2	20	15	
		- Laminated safety glass :				
	7007.21.00.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	0	15	
	7007.29.00.00	-- Other	m^2	20	15	
70.08	7008.00.00.00	**Multiple-walled insulating units of glass.**	kg	20	15	
70.09		**Glass mirrors, whether or not framed, including rear-view mirrors.**				
		- Rear-view mirrors for vehicles:				
	7009.10.10.00	-- For motorcycles and bicycles	kg	10	15	
	7009.10.90.00	-- For other vehicles	kg	0	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other :				
	7009.91.00.00	-- Unframed	kg	20	15	
	7009.92.00.00	-- Framed	kg	20	15	
70.10		**Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.**				
	7010.10.00.00	- Ampoules	kg	10	15	
	7010.20.00.00	- Stoppers, lids and other closures	kg	10	15	
		- Other:				
		-- Of a capacity exceeding 1*l*:				
	7010.90.11.00	--- Carboys, bottles and flasks	kg	10	15	
	7010.90.12.00	--- Jars, pots and similar containers, including preserving jars	kg	10	15	
	7010.90.19.00	--- Other	kg	10	15	
		-- Of a capacity exceeding 0.33*l* but not exceeding 1*l*:				
	7010.90.21.00	--- Carboys, bottles and flasks	kg	10	15	
	7010.90.22.00	--- Jars, pots and similar containers, including preserving jars	kg	10	15	
	7010.90.29.00	--- Other	kg	10	15	
		-- Of a capacity exceeding 0.15*l* but not exceeding 0.33*l*:				
	7010.90.31.00	--- Carboys, bottles and flasks	kg	10	15	
	7010.90.32.00	--- Jars, pots and similar containers, including preserving jars	kg	10	15	
	7010.90.39.00	--- Other	kg	10	15	
		-- Of a capacity not exceeding 0.15*l*:				
	7010.90.41.00	--- Carboys, bottles and flasks	kg	10	15	
	7010.90.42.00	--- Jars, pots and similar containers, including preserving jars	kg	10	15	
	7010.90.49.00	--- Other	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
70.11		**Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.**				
	7011.10.00.00	- For electric lighting	kg	20	15	
	7011.20.00.00	- For cathode-ray tubes	kg	20	15	
	7011.90.00.00	- Other	kg	20	15	
[70.12]						
70.13		**Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).**				
	7013.10.00.00	- Of glass-ceramics	kg	20	15	
		- Stemware drinking glasses, other than of glass-ceramics :				
	7013.22.00.00	-- Of lead crystal	kg	20	15	
	7013.28.00.00	-- Other	kg	20	15	
		- Other drinking glasses, other than of glass ceramics :				
	7013.33.00.00	-- Of lead crystal	kg	20	15	
	7013.37.00.00	-- Other	kg	20	15	
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :				
	7013.41.00.00	-- Of lead crystal	kg	20	15	
	7013.42.00.00	-- Of glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	kg	20	15	
	7013.49.00.00	-- Other	kg	20	15	
		- Other glassware :				
	7013.91.00.00	-- Of lead crystal	kg	20	15	
	7013.99.00.00	-- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
70.14	7014.00.00.00	**Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.**	kg	20	15	
70.15		**Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.**				
	7015.10.00.00	- Glasses for corrective spectacles	kg	5	15	
	7015.90.00.00	- Other	kg	20	15	
70.16		**Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.**				
	7016.10.00.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg	20	15	
	7016.90.00.00	- Other	kg	20	15	
70.17		**Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.**				
	7017.10.00.00	- Of fused quartz or other fused silica	kg	5	15	
	7017.20.00.00	- Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	kg	5	15	
	7017.90.00.00	- Other	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
70.18		**Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.**				
	7018.10.00.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	kg	20	15	
	7018.20.00.00	- Glass microspheres not exceeding 1 mm in diameter	kg	20	15	
	7018.90.00.00	- Other	kg	20	15	
70.19		**Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).**				
		- Slivers, rovings, yarn and chopped strands :				
	7019.11.00.00	-- Chopped strands, of a length of not more than 50 mm	kg	10	15	
	7019.12.00.00	-- Rovings	kg	10	15	
	7019.19.00.00	-- Other	kg	10	15	
		- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :				
	7019.31.00.00	-- Mats	kg	20	15	
	7019.32.00.00	-- Thin sheets (voiles)	kg	20	15	
	7019.39.00.00	-- Other	kg	20	15	
	7019.40.00.00	- Woven fabrics of rovings	kg	20	15	
		- Other woven fabrics :				
	7019.51.00.00	-- Of a width not exceeding 30 cm	kg	20	15	
	7019.52.00.00	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m², of filaments measuring per single yarn not more than 136 tex	kg	20	15	
	7019.59.00.00	-- Other	kg	20	15	
	7019.90.00.00	- Other	kg	20	15	
70.20		**Other articles of glass.**				
	7020.00.10.00	- Fishing floats for fishing nets	kg	5	0	
	7020.00.90.00	- Other	kg	20	15	

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 (3*).

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

3.- This Chapter does not cover :

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

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

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

(d) Supported catalysts (heading 38.15);

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

(f) Articles of heading 43.03 or 43.04;

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

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

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

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

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

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

(n) Articles covered by Note 2 to Chapter 95;

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

(*) The underlined portion of this Note constitutes an optional text.

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

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

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

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

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

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

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

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

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

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

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

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

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, 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.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES				
71.01		**Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.**				
	7101.10.00.00	- Natural pearls	kg	5	15	
		- Cultured pearls :				
	7101.21.00.00	-- Unworked	kg	5	15	
	7101.22.00.00	-- Worked	kg	10	15	
71.02		**Diamonds, whether or not worked, but not mounted or set.**				
	7102.10.00.00	- Unsorted	carat	5	15	
		- Industrial :				
	7102.21.00.00	-- Unworked or simply sawn, cleaved or bruted	carat	5	15	
	7102.29.00.00	-- Other	carat	10	15	
		- Non-industrial :				
	7102.31.00.00	-- Unworked or simply sawn, cleaved or bruted	carat	5	15	
	7102.39.00.00	-- Other	carat	10	15	
71.03		**Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.**				
	7103.10.00.00	- Unworked or simply sawn or roughly shaped	kg	5	15	
		- Otherwise worked :				
	7103.91.00.00	-- Rubies, sapphires and emeralds	carat	10	15	
	7103.99.00.00	-- Other	carat	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
71.04		**Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.**				
	7104.10.00.00	- Piezo-electric quartz	kg	5	15	
	7104.20.00.00	- Other, unworked or simply sawn or roughly shaped	kg	5	15	
	7104.90.00.00	- Other	kg	5	15	
71.05		**Dust and powder of natural or synthetic precious or semi-precious stones.**				
	7105.10.00.00	- Of diamonds	carat	5	15	
	7105.90.00.00	- Other	kg	5	15	
		II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL				
71.06		**Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.**				
	7106.10.00.00	- Powder	kg	5	15	
		- Other :				
	7106.91.00.00	-- Unwrought	kg	5	15	
	7106.92.00.00	-- Semi-manufactured	kg	10	15	
71.07	7107.00.00.00	**Base metals clad with silver, not further worked than semi-manufactured.**	kg	10	15	
71.08		**Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.**				
		- Non-monetary :				
	7108.11.00.00	-- Powder	kg	5	15	
	7108.12.00.00	-- Other unwrought forms	kg	5	15	
		-- Other semi-manufactured forms:				
	7108.13.10.00	--- Gold bullion	kg	10	15	
	7108.13.90.00	--- Other	kg	10	15	
	7108.20.00.00	- Monetary	kg	10	15	
71.09	7109.00.00.00	**Base metals or silver, clad with gold, not further worked than semi-manufactured.**	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
71.10		**Platinum, unwrought or in semi-manufactured forms, or in powder form.**				
		- Platinum :				
	7110.11.00.00	-- Unwrought or in powder form	kg	5	15	
	7110.19.00.00	-- Other	kg	10	15	
		- Palladium :				
	7110.21.00.00	-- Unwrought or in powder form	kg	5	15	
	7110.29.00.00	-- Other	kg	10	15	
		- Rhodium :				
	7110.31.00.00	-- Unwrought or in powder form	kg	5	15	
	7110.39.00.00	-- Other	kg	10	15	
		- Iridium, osmium and ruthenium :				
	7110.41.00.00	-- Unwrought or in powder form	kg	5	15	
	7110.49.00.00	-- Other	kg	10	15	
71.11	7111.00.00.00	**Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.**	kg	10	15	
71.12		**Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.**				
	7112.30.00.00	- Ash containing precious metal or precious metal compounds	kg	10	15	
		- Other :				
	7112.91.00.00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg	10	15	
	7112.92.00.00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	10	15	
	7112.99.00.00	-- Other	kg	10	15	
		III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES				
71.13		**Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.**				
		- Of precious metal whether or not plated or clad with precious metal :				
	7113.11.00.00	-- Of silver, whether or not plated or clad with other precious metal	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	7113.19.00.00	-- Of other precious metal, whether or not plated or clad with precious metal	kg	20	15	
	7113.20.00.00	- Of base metal clad with precious metal	kg	20	15	
71.14		**Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.**				
		- Of precious metal whether or not plated or clad with precious metal :				
	7114.11.00.00	-- Of silver, whether or not plated or clad with other precious metal	kg	20	15	
	7114.19.00.00	-- Of other precious metal, whether or not plated or clad with precious metal	kg	20	15	
	7114.20.00.00	- Of base metal clad with precious metal	kg	20	15	
71.15		**Other articles of precious metal or of metal clad with precious metal.**				
	7115.10.00.00	- Catalysts in the form of wire cloth or grill, of platinum	kg	20	15	
	7115.90.00.00	- Other	kg	20	15	
71.16		**Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).**				
	7116.10.00.00	- Of natural or cultured pearls	kg	20	15	
	7116.20.00.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg	20	15	
71.17		**Imitation jewellery.**				
		-Of base metal, whether or not plated with precious metal :				
	7117.11.00.00	-- Cuff-links and studs	kg	20	15	
	7117.19.00.00	-- Other	kg	20	15	
	7117.90.00.00	- Other	kg	20	15	
71.18		**Coin.**				
	7118.10.00.00	- Coin (other than gold coin), not being legal tender	kg	20	15	
	7118.90.00.00	- Other	kg	0	0	

Section XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1.- This Section does not cover :

(a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);

(b) Ferro-cerium or other pyrophoric alloys (heading 36.06);

(c) Headgear or parts thereof of heading 65.06 or 65.07;

(d) Umbrella frames or other articles of heading 66.03;

(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);

(f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);

(g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);

(h) Instruments or apparatus of Section XVIII, including clock or watch springs;

(ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);

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

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

(m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or 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, ungsten (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.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM				
72.01		**Pig iron and spiegeleisen in pigs, blocks or other primary forms.**				
	7201.10.00.00	- Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	kg	5	15	
	7201.20.00.00	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	kg	5	15	
	7201.50.00.00	- Alloy pig iron; spiegeleisen	kg	5	15	
72.02		**Ferro-alloys.**				
		- Ferro-manganese :				
	7202.11.00.00	-- Containing by weight more than 2 % of carbon	kg	5	15	
	7202.19.00.00	-- Other	kg	5	15	
		- Ferro-silicon :				
	7202.21.00.00	-- Containing by weight more than 55 % of silicon	kg	5	15	
	7202.29.00.00	-- Other	kg	5	15	
	7202.30.00.00	- Ferro-silico-manganese	kg	5	15	
		- Ferro-chromium :				
	7202.41.00.00	-- Containing by weight more than 4 % of carbon	kg	5	15	
	7202.49.00.00	-- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	7202.50.00.00	- Ferro-silico-chromium	kg	5	15	
	7202.60.00.00	- Ferro-nickel	kg	5	15	
	7202.70.00.00	- Ferro-molybdenum	kg	5	15	
	7202.80.00.00	- Ferro-tungsten and ferro-silico-tungsten	kg	5	15	
		- Other :				
	7202.91.00.00	-- Ferro-titanium and ferro-silico-titanium	kg	5	15	
	7202.92.00.00	-- Ferro-vanadium	kg	5	15	
	7202.93.00.00	-- Ferro-niobium	kg	5	15	
	7202.99.00.00	-- Other	kg	5	15	
72.03		**Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.**				
	7203.10.00.00	- Ferrous products obtained by direct reduction of iron ore	kg	5	15	
	7203.90.00.00	- Other	kg	5	15	
72.04		**Ferrous waste and scrap; remelting scrap ingots of iron or steel.**				
	7204.10.00.00	- Waste and scrap of cast iron	kg	5	15	
		- Waste and scrap of alloy steel :				
	7204.21.00.00	-- Of stainless steel	kg	5	15	
	7204.29.00.00	-- Other	kg	5	15	
	7204.30.00.00	- Waste and scrap of tinned iron or steel	kg	5	15	
		- Other waste and scrap :				
	7204.41.00.00	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	kg	5	15	
	7204.49.00.00	-- Other	kg	5	15	
	7204.50.00.00	- Remelting scrap ingots	kg	5	15	
72.05		**Granules and powders, of pig iron, spiegeleisen, iron or steel.**				
	7205.10.00.00	- Granules	kg	5	15	
		- Powders :				
	7205.21.00.00	-- Of alloy steel	kg	5	15	
	7205.29.00.00	-- Other	kg	5	15	
		II.- IRON AND NON-ALLOY STEEL				
72.06		**Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).**				
	7206.10.00.00	- Ingots	kg	5	15	
	7206.90.00.00	- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
72.07		**Semi-finished products of iron or non-alloy steel.**				
		- Containing by weight less than 0.25 % of carbon :				
	7207.11.00.00	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	kg	5	15	
	7207.12.00.00	-- Other, of rectangular (other than square) cross-section	kg	5	15	
	7207.19.00.00	-- Other	kg	5	15	
	7207.20.00.00	- Containing by weight 0.25 % or more of carbon	kg	5	15	
72.08		**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.**				
	7208.10.00.00	- In coils, not further worked than hot-rolled, with patterns in relief	kg	5	15	
		- Other, in coils, not further worked than hot-rolled, pickled :				
	7208.25.00.00	-- Of a thickness of 4.75 mm or more	kg	5	15	
	7208.26.00.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	5	15	
	7208.27.00.00	-- Of a thickness of less than 3 mm	kg	5	15	
		- Other, in coils, not further worked than hot-rolled :				
	7208.36.00.00	-- Of a thickness exceeding 10 mm	kg	5	15	
	7208.37.00.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	5	15	
	7208.38.00.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	5	15	
	7208.39.00.00	-- Of a thickness of less than 3 mm	kg	5	15	
	7208.40.00.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	kg	5	15	
		- Other, not in coils, not further worked than hot-rolled :				
	7208.51.00.00	-- Of a thickness exceeding 10 mm	kg	5	15	
	7208.52.00.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	5	15	
	7208.53.00.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	10	15	
	7208.54.00.00	-- Of a thickness of less than 3 mm	kg	10	15	
	7208.90.00.00	- Other	kg	10	15	
72.09		**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.**				
		- In coils, not further worked than cold-rolled (cold-reduced) :				
	7209.15.00.00	-- Of a thickness of 3 mm or more	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	7209.16.00.00	-- Of a thickness exceeding 1 mm but less than 3 mm	kg	5	15	
	7209.17.00.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	5	15	
	7209.18.00.00	-- Of a thickness of less than 0.5 mm	kg	5	15	
		- Not in coils, not further worked than cold-rolled (cold-reduced) :				
	7209.25.00.00	-- Of a thickness of 3 mm or more	kg	10	15	
	7209.26.00.00	-- Of a thickness exceeding 1 mm but less than 3 mm	kg	10	15	
	7209.27.00.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	10	15	
	7209.28.00.00	-- Of a thickness of less than 0.5 mm	kg	10	15	
	7209.90.00.00	- Other	kg	10	15	
72.10		**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.**				
		-Plated or coated with tin :				
	7210.11.00.00	-- Of a thickness of 0.5 mm or more	kg	5	15	
	7210.12.00.00	-- Of a thickness of less than 0.5 mm	kg	5	15	
	7210.20.00.00	- Plated or coated with lead, including terne-plate	kg	5	15	
	7210.30.00.00	- Electrolytically plated or coated with zinc	kg	5	15	
		- Otherwise plated or coated with zinc :				
	7210.41.00.00	-- Corrugated	kg	20	15	
		-- Other:				
	7210.49.10.00	--- In coils	kg	5	15	
	7210.49.90.00	--- Other	kg	20	15	
	7210.50.00.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	kg	5	15	
		- Plated or coated with aluminium :				
		-- Plated or coated with aluminium-zinc alloys:				
	7210.61.10.00	--- In coils	kg	5	15	
	7210.61.90.00	--- Other	kg	20	15	
		-- Other:				
	7210.69.10.00	--- In coils	kg	5	15	
	7210.69.90.00	--- Other	kg	20	15	
		- Painted, varnished or coated with plastics:				
	7210.70.10.00	-- In coils	kg	5	15	
	7210.70.90.00	-- Other	kg	20	15	
		- Other:				
	7210.90.10.00	-- Plated or coated with other materials	kg	20	15	
	7210.90.90.00	-- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
72.11		**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.**				
		- Not further worked than hot-rolled :				
	7211.13.00.00	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	kg	5	15	
	7211.14.00.00	-- Other, of a thickness of 4.75 mm or more	kg	5	15	
	7211.19.00.00	-- Other	kg	5	15	
		- Not further worked than cold-rolled (cold-reduced) :				
	7211.23.00.00	-- Containing by weight less than 0.25 % of carbon	kg	5	15	
	7211.29.00.00	-- Other	kg	5	15	
	7211.90.00.00	- Other	kg	5	15	
72.12		**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.**				
	7212.10.00.00	- Plated or coated with tin	kg	5	15	
	7212.20.00.00	- Electrolytically plated or coated with zinc	kg	5	15	
	7212.30.00.00	- Otherwise plated or coated with zinc	kg	5	15	
	7212.40.00.00	- Painted, varnished or coated with plastics	kg	5	15	
	7212.50.00.00	- Otherwise plated or coated	kg	5	15	
	7212.60.00.00	- Clad	kg	5	15	
72.13		**Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.**				
	7213.10.00.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	kg	5	15	
		- Other, of free-cutting steel:				
	7213.20.10.00	-- Of circular cross-section measuring less than or equal to 5.5 mm in diameter	kg	5	15	
	7213.20.90.00	-- Other	kg	5	15	
		- Other :				
		-- Of circular cross-section measuring less than 14 mm in diameter:				
	7213.91.10.00	--- Of a diameter not exceeding 5.5mm	kg	5	15	
	7213.91.90.00	--- Other	kg	5	15	
	7213.99.00.00	-- Other	kg	5	15	
72.14		**Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.**				
	7214.10.00.00	- Forged	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	7214.20.00.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	kg	20	15	
	7214.30.00.00	- Other, of free-cutting steel	kg	20	15	
		- Other :				
	7214.91.00.00	-- Of rectangular (other than square) cross-section	kg	20	15	
	7214.99.00.00	-- Other	kg	20	15	
72.15		**Other bars and rods of iron or non-alloy steel.**				
	7215.10.00.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	kg	20	15	
	7215.50.00.00	- Other, not further worked than cold-formed or cold-finished	kg	20	15	
	7215.90.00.00	- Other	kg	20	15	
72.16		**Angles, shapes and sections of iron or non-alloy steel.**				
	7216.10.00.00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	kg	20	15	
		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :				
	7216.21.00.00	-- L sections	kg	20	15	
	7216.22.00.00	-- T sections	kg	20	15	
		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more :				
	7216.31.00.00	-- U sections	kg	20	15	
	7216.32.00.00	-- I sections	kg	20	15	
	7216.33.00.00	-- H sections	kg	20	15	
	7216.40.00.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	kg	20	15	
	7216.50.00.00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	kg	20	15	
		- Angles, shapes and sections, not further worked than cold-formed or cold-finished :				
	7216.61.00.00	-- Obtained from flat-rolled products	kg	20	15	
	7216.69.00.00	-- Other	kg	20	15	
		- Other :				
	7216.91.00.00	-- Cold-formed or cold-finished from flat-rolled products	kg	20	15	
	7216.99.00.00	-- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
72.17		**Wire of iron or non-alloy steel.**				
		- Not plated or coated, whether or not polished:				
	7217.10.10.00	-- Of a diameter not exceeding 5.5mm	kg	10	15	
	7217.10.90.00	-- Other	kg	10	15	
		- Plated or coated with zinc:				
	7217.20.10.00	-- Of a diameter not exceeding 5.5mm	kg	10	15	
	7217.20.90.00	-- Other	kg	10	15	
		- Plated or coated with other base metals:				
	7217.30.10.00	-- Of a diameter not exceeding 5.5mm	kg	10	15	
	7217.30.90.00	-- Other	kg	10	15	
		- Other:				
	7217.90.10.00	-- Of a diameter not exceeding 5.5mm	kg	10	15	
	7217.90.90.00	-- Other	kg	10	15	
		III.- STAINLESS STEEL				
72.18		**Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.**				
	7218.10.00.00	- Ingots and other primary forms	kg	5	15	
		- Other :				
	7218.91.00.00	-- Of rectangular (other than square) cross-section	kg	5	15	
	7218.99.00.00	-- Other	kg	5	15	
72.19		**Flat-rolled products of stainless steel, of a width of 600 mm or more.**				
		- Not further worked than hot-rolled, in coils :				
	7219.11.00.00	-- Of a thickness exceeding 10 mm	kg	5	15	
	7219.12.00.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	5	15	
	7219.13.00.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	5	15	
	7219.14.00.00	-- Of a thickness of less than 3 mm	kg	5	15	
		- Not further worked than hot-rolled, not in coils :				
	7219.21.00.00	-- Of a thickness exceeding 10 mm	kg	5	15	
	7219.22.00.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	5	15	
	7219.23.00.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	5	15	
	7219.24.00.00	-- Of a thickness of less than 3 mm	kg	5	15	
		- Not further worked than cold-rolled (cold-reduced) :				
	7219.31.00.00	-- Of a thickness of 4.75 mm or more	kg	5	15	
	7219.32.00.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	7219.33.00.00	-- Of a thickness exceeding 1 mm but less than 3 mm	kg	5	15	
	7219.34.00.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	5	15	
	7219.35.00.00	-- Of a thickness of less than 0.5 mm	kg	5	15	
	7219.90.00.00	- Other	kg	5	15	
72.20		**Flat-rolled products of stainless steel, of a width of less than 600 mm.**				
		- Not further worked than hot-rolled :				
	7220.11.00.00	-- Of a thickness of 4.75 mm or more	kg	5	15	
	7220.12.00.00	-- Of a thickness of less than 4.75 mm	kg	5	15	
	7220.20.00.00	- Not further worked than cold-rolled (cold-reduced)	kg	5	15	
	7220.90.00.00	- Other	kg	5	15	
72.21	7221.00.00.00	**Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.**	kg	5	15	
72.22		**Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.**				
		- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :				
	7222.11.00.00	-- Of circular cross-section	kg	10	15	
	7222.19.00.00	-- Other	kg	10	15	
	7222.20.00.00	- Bars and rods, not further worked than cold-formed or cold-finished	kg	10	15	
	7222.30.00.00	- Other bars and rods	kg	10	15	
	7222.40.00.00	- Angles, shapes and sections	kg	10	15	
72.23	7223.00.00.00	**Wire of stainless steel.**	kg	10	15	
		IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL				
72.24		**Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.**				
	7224.10.00.00	- Ingots and other primary forms	kg	5	15	
	7224.90.00.00	- Other	kg	5	15	
72.25		**Flat-rolled products of other alloy steel, of a width of 600 mm or more.**				
		- Of silicon-electrical steel :				
	7225.11.00.00	-- Grain-oriented	kg	5	15	
	7225.19.00.00	-- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	7225.30.00.00	- Other, not further worked than hot-rolled, in coils	kg	5	15	
	7225.40.00.00	- Other, not further worked than hot-rolled, not in coils	kg	5	15	
	7225.50.00.00	- Other, not further worked than cold-rolled (cold-reduced)	kg	5	15	
		- Other :				
	7225.91.00.00	-- Electrolytically plated or coated with zinc	kg	5	15	
	7225.92.00.00	-- Otherwise plated or coated with zinc	kg	5	15	
	7225.99.00.00	-- Other	kg	5	15	
72.26		**Flat-rolled products of other alloy steel, of a width of less than 600 mm.**				
		- Of silicon-electrical steel :				
	7226.11.00.00	-- Grain-oriented	kg	5	15	
	7226.19.00.00	-- Other	kg	5	15	
	7226.20.00.00	- Of high speed steel	kg	5	15	
		- Other :				
	7226.91.00.00	-- Not further worked than hot-rolled	kg	5	15	
	7226.92.00.00	-- Not further worked than cold-rolled (cold-reduced)	kg	5	15	
	7226.99.00.00	-- Other	kg	5	15	
72.27		**Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.**				
	7227.10.00.00	- Of high speed steel	kg	5	15	
	7227.20.00.00	- Of silico-manganese steel	kg	5	15	
	7227.90.00.00	- Other	kg	5	15	
72.28		**Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.**				
	7228.10.00.00	- Bars and rods, of high speed steel	kg	20	15	
	7228.20.00.00	- Bars and rods, of silico-manganese steel	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	7228.30.00.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	kg	20	15	
	7228.40.00.00	- Other bars and rods, not further worked than forged	kg	20	15	
	7228.50.00.00	- Other bars and rods, not further worked than cold-formed or cold-finished	kg	20	15	
	7228.60.00.00	- Other bars and rods	kg	20	15	
	7228.70.00.00	- Angles, shapes and sections	kg	20	15	
	7228.80.00.00	- Hollow drill bars and rods	kg	20	15	
72.29		**Wire of other alloy steel.**				
	7229.20.00.00	- Of silico-manganese steel	kg	10	15	
	7229.90.00.00	- Other	kg	10	15	

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.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
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.**				
	7301.10.00.00	- Sheet piling	kg	10	15	
	7301.20.00.00	- Angles, shapes and sections	kg	20	15	
73.02		**Railway or tramway track construction material of iron or steel, the following : rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.**				
	7302.10.00.00	- Rails	kg	5	0	
	7302.30.00.00	- Switch blades, crossing frogs, point rods and other crossing pieces	kg	5	0	
	7302.40.00.00	- Fish-plates and sole plates	kg	5	0	
	7302.90.00.00	- Other	kg	5	0	
73.03		**Tubes, pipes and hollow profiles, of cast iron.**				
	7303.00.10.00	- Of a kind used for supplies under pressure	kg	10	15	
	7303.00.90.00	- Other	kg	20	15	
73.04		**Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.**				
		- Line pipe of a kind used for oil or gas pipelines :				
	7304.11.00.00	-- Of stainless steel	kg	5	15	
	7304.19.00.00	-- Other	kg	5	15	
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :				
	7304.22.00.00	-- Drill pipe of stainless steel	kg	5	15	
	7304.23.00.00	-- Other drill pipe	kg	5	15	
	7304.24.00.00	-- Other, of stainless steel	kg	5	15	
	7304.29.00.00	-- Other	kg	5	15	
		- Other, of circular cross-section, of iron or non-alloy steel :				
		-- Cold-drawn or cold-rolled (cold-reduced):				
	7304.31.10.00	--- Of a kind used for supplies under pressure	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	7304.31.20.00	--- For the manufacture of bicycles and motorcycles	kg	5	15	
	7304.31.90.00	--- Other	kg	20	15	
		-- Other:				
	7304.39.10.00	--- Of a kind used for supplies under pressure	kg	10	15	
	7304.39.20.00	--- Of a kind used for the manufacture of bicycles and motor cycle frames	kg	5	15	
	7304.39.90.00	--- Other	kg	20	15	
		- Other, of circular cross-section, of stainless steel :				
		-- Cold-drawn or cold-rolled (cold-reduced):				
	7304.41.10.00	--- Of a kind used for supplies under pressure	kg	10	15	
	7304.41.90.00	--- Other	kg	20	15	
		-- Other:				
	7304.49.10.00	--- Of a kind used for supplies under pressure	kg	10	15	
	7304.49.90.00	--- Other	kg	20	15	
		- Other, of circular cross-section, of other alloy steel :				
		-- Cold-drawn or cold-rolled (cold-reduced):				
	7304.51.10.00	--- Of a kind used for supplies under pressure	kg	10	15	
	7304.51.90.00	--- Other	kg	20	15	
		-- Other:				
	7304.59.10.00	--- Of a kind used for supplies under pressure	kg	10	15	
	7304.59.90.00	--- Other	kg	20	15	
	7304.90.00.00	- Other	kg	20	15	
73.05		**Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.**				
		- Line pipe of a kind used for oil or gas pipelines :				
	7305.11.00.00	-- Longitudinally submerged arc welded	kg	10	15	
	7305.12.00.00	-- Other, longitudinally welded	kg	5	15	
	7305.19.00.00	-- Other	kg	5	15	
	7305.20.00.00	- Casing of a kind used in drilling for oil or gas	kg	5	15	
		- Other, welded :				
		-- Longitudinally welded:				
	7305.31.10.00	--- Of the kind used for supplies under pressure	kg	10	15	
	7305.31.90.00	--- Other	kg	20	15	
		-- Other:				
	7305.39.10.00	--- Of a kind used for supplies under pressure	kg	10	15	
	7305.39.90.00	--- Other	kg	20	15	
		- Other:				
	7305.90.10.00	-- Of a kind used for supplies under pressure	kg	10	15	
	7305.90.90.00	-- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
73.06		**Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.**				
		- Line pipe of a kind used for oil or gas pipelines :				
	7306.11.00.00	-- Welded, of stainless steel	kg	5	15	
	7306.19.00.00	-- Other	kg	5	15	
		- Casing and tubing of a kind used in drilling for oil or gas :				
	7306.21.00.00	-- Welded, of stainless steel	kg	5	15	
	7306.29.00.00	-- Other	kg	5	15	
		- Other, welded, of circular cross-section, of iron or non-alloy steel:				
	7306.30.10.00	-- Of a kind used for supplies under pressure	kg	10	15	
	7306.30.90.00	-- Other	kg	20	15	
		- Other, welded, of circular cross-section, of stainless steel:				
	7306.40.10.00	-- Of a kind used for supplies under pressure	kg	10	15	
	7306.40.90.00	-- Other	kg	20	15	
		- Other, welded, of circular cross-section, of other alloy steel:				
	7306.50.10.00	-- Of a kind used for supplies under pressure	kg	10	15	
	7306.50.90.00	-- Other	kg	20	15	
		- Other, welded, of non-circular cross-section :				
	7306.61.00.00	-- Of square or rectangular cross-section	kg	20	15	
	7306.69.00.00	-- Of other non-circular cross-section	kg	20	15	
	7306.90.00.00	- Other	kg	20	15	
73.07		**Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.**				
		- Cast fittings :				
		-- Of non-malleable cast iron:				
	7307.11.10.00	--- Of a kind used for supplies under pressure	kg	10	15	
	7307.11.90.00	--- Other	kg	20	15	
	7307.19.00.00	-- Other	kg	20	15	
		- Other, of stainless steel :				
	7307.21.00.00	-- Flanges	kg	20	15	
	7307.22.00.00	-- Threaded elbows, bends and sleeves	kg	20	15	
	7307.23.00.00	-- Butt welding fittings	kg	20	15	
	7307.29.00.00	-- Other	kg	20	15	
		- Other :				
	7307.91.00.00	-- Flanges	kg	20	15	
	7307.92.00.00	-- Threaded elbows, bends and sleeves	kg	20	15	
	7307.93.00.00	-- Butt welding fittings	kg	20	15	
	7307.99.00.00	-- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
73.08		**Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.**				
	7308.10.00.00	- Bridges and bridge-sections	kg	5	15	
		- Towers and lattice masts:				
	7308.20.10.00	-- Of a kind used for the transportation of electricity	kg	5	15	
	7308.20.90.00	-- Other	kg	5	15	
	7308.30.00.00	- Doors, windows and their frames and thresholds for doors	kg	20	15	
	7308.40.00.00	-Equipment for scaffolding, shuttering, propping or pitpropping	kg	5	15	
		- Other:				
	7308.90.10.00	-- Poles with or without lighting fittings of a height of 8 m or more	kg	5	15	
		-- Other:				
	7308.90.91.00	--- Metallic pipes	kg	20	15	
	7308.90.99.00	--- Other	kg	5	15	
73.09		**Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**				
	7309.00.10.00	- Reservoir, tanks, tubs of a minimum capacity of 50,000 *l*	kg	10	15	
	7309.00.90.00	- Other	kg	10	15	
73.10		**Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**				
	7310.10.00.00	- Of a capacity of 50 l or more	kg	20	15	
		- Of a capacity of less than 50 l :				
	7310.21.00.00	-- Cans which are to be closed by soldering or crimping	kg	20	15	
	7310.29.00.00	-- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
73.11	7311.00.00.00	**Containers for compressed or liquefied gas, of iron or steel.**	kg	20	15	
73.12		**Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.**				
		- Stranded wire, ropes and cables:				
	7312.10.10.00	-- Brake and derailleur cables for bicycles and motorcycles	kg	10	15	
		-- Other:				
	7312.10.91.00	--- Other galvanized steel cables for electricity	kg	10	15	
	7312.10.99.00	--- Other	kg	20	15	
	7312.90.00.00	- Other	kg	20	15	
73.13	7313.00.00.00	**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.**	kg	20	15	
73.14		**Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.**				
		- Woven cloth :				
	7314.12.00.00	-- Endless bands for machinery, of stainless steel	kg	20	15	
	7314.14.00.00	-- Other woven cloth, of stainless steel	kg	20	15	
	7314.19.00.00	-- Other	kg	20	15	
	7314.20.00.00	- 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 cm² or more	kg	20	15	
		- Other grill, netting and fencing, welded at the intersection :				
	7314.31.00.00	-- Plated or coated with zinc	kg	20	15	
	7314.39.00.00	-- Other	kg	20	15	
		- Other cloth, grill, netting and fencing :				
	7314.41.00.00	-- Plated or coated with zinc	kg	20	15	
	7314.42.00.00	-- Coated with plastics	kg	20	15	
	7314.49.00.00	-- Other	kg	20	15	
	7314.50.00.00	- Expanded metal	kg	20	15	
73.15		**Chain and parts thereof, of iron or steel.**				
		- Articulated link chain and parts thereof :				
		-- Roller chain:				
	7315.11.10.00	--- For bicycles and motor-cycles	kg	10	15	
	7315.11.90.00	--- Other	kg	20	15	
	7315.12.00.00	-- Other chain	kg	20	15	
		-- Parts:				
	7315.19.10.00	--- Shackles	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	7315.19.90.00	--- Other	kg	10	15	
	7315.20.00.00	- Skid chain	Kg	20	15	
		- Other chain :				
	7315.81.00.00	-- Stud-link	kg	20	15	
	7315.82.00.00	-- Other, welded link	kg	20	15	
	7315.89.00.00	-- Other	kg	0	15	
	7315.90.00.00	- Other parts	kg	20	15	
73.16	7316.00.00.00	**Anchors, grapnels and parts thereof, of iron or steel.**	kg	20	15	
73.17		**Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.**				
	7317.00.10.00	- Nails and corrugated nails	kg	20	15	
	7317.00.90.00	- Other	kg	20	15	
73.18		**Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.**				
		- Threaded articles :				
	7318.11.00.00	-- Coach screws	kg	20	15	
	7318.12.00.00	-- Other wood screws	kg	20	15	
	7318.13.00.00	-- Screw hooks and screw rings	kg	20	15	
	7318.14.00.00	-- Self-tapping screws	kg	20	15	
	7318.15.00.00	-- Other screws and bolts, whether or not with their nuts or washers	kg	20	15	
	7318.16.00.00	-- Nuts	kg	20	15	
	7318.19.00.00	-- Other	kg	20	15	
		- Non-threaded articles :				
	7318.21.00.00	-- Spring washers and other lock washers	kg	20	15	
	7318.22.00.00	-- Other washers	kg	20	15	
	7318.23.00.00	-- Rivets	kg	20	15	
	7318.24.00.00	-- Cotters and cotter-pins	kg	20	15	
	7318.29.00.00	-- Other	kg	20	15	
73.19		**Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.**				
	7319.40.00.00	- Safety pins and other pins	kg	20	15	
	7319.90.00.00	- Other	kg	20	15	
73.20		**Springs and leaves for springs, of iron or steel.**				
	7320.10.00.00	- Leaf-springs and leaves therefor	kg	0	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	7320.20.00.00	- Helical springs	kg	20	15	
	7320.90.00.00	- Other	kg	20	15	
73.21		**Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.**				
		- Cooking appliances and plate warmers :				
		--For gas fuel or for both gas and other fuels:				
		--- With a maximum of two burners:				
	7321.11.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	kg	10	15	
	7321.11.19.00	---- Other	kg	20	15	
		--- Other:				
	7321.11.91.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	kg	10	15	
	7321.11.99.00	---- Other	kg	20	15	
		-- For liquid fuel:				
	7321.12.10.00	--- With a maximum of two burners	kg	20	15	
	7321.12.90.00	--- Other	kg	20	15	
	7321.19.00.00	-- Other, including appliances for solid fuel	kg	20	15	
		- Other appliances :				
	7321.81.00.00	-- For gas fuel or for both gas and other fuels	kg	20	15	
	7321.82.00.00	-- For liquid fuel	kg	20	15	
	7321.89.00.00	-- Other, including appliances for solid fuel	kg	20	15	
	7321.90.00.00	- Parts	kg	10	15	
73.22		**Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.**				
		- Radiators and parts thereof :				
	7322.11.00.00	-- Of cast iron	kg	20	15	
	7322.19.00.00	-- Other	kg	20	15	
	7322.90.00.00	- Other	kg	20	15	
73.23		**Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.**				
	7323.10.00.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	kg	20	15	
		- Other :				
	7323.91.00.00	-- Of cast iron, not enamelled	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	7323.92.00.00	-- Of cast iron, enamelled	kg	20	15	
	7323.93.00.00	-- Of stainless steel	kg	20	15	
	7323.94.00.00	-- Of iron (other than cast iron) or steel, enamelled	kg	20	15	
		-- Other:				
	7323.99.10.00	--- Galvanized articles	kg	20	15	
	7323.99.90.00	--- Other	kg	20	15	
73.24		**Sanitary ware and parts thereof, of iron or steel.**				
	7324.10.00.00	- Sinks and wash basins, of stainless steel	kg	20	15	
		- Baths :				
	7324.21.00.00	-- Of cast iron, whether or not enamelled	kg	20	15	
	7324.29.00.00	-- Other	kg	20	15	
		- Other, including parts:				
	7324.90.10.00	-- Enamelled	kg	20	15	
	7324.90.20.00	-- Galvanized	kg	20	15	
	7324.90.90.00	-- Other	kg	20	15	
73.25		**Other cast articles of iron or steel.**				
	7325.10.00.00	- Of non-malleable cast iron	kg	20	15	
		- Other :				
	7325.91.00.00	-- Grinding balls and similar articles for mills	kg	5	15	
		-- Other:				
	7325.99.10.00	--- Accessories for electrical installations	kg	20	15	
	7325.99.90.00	--- Other	kg	20	15	
73.26		**Other articles of iron or steel.**				
		- Forged or stamped, but not further worked :				
	7326.11.00.00	-- Grinding balls and similar articles for mills	kg	5	15	
	7326.19.00.00	-- Other	kg	20	15	
		- Articles of iron or steel wire:				
	7326.20.10.00	-- Monofilament rods for tyres	kg	10	15	
	7326.20.90.00	-- Other	kg	20	15	
		- Other:				
	7326.90.10.00	-- Accessories for the transmission of electrical energy	kg	20	15	
	7326.90.90.00	-- Other	kg	20	15	

Chapter 74

Copper and articles thereof

Note.

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

(a) **Refined copper**

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

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

TABLE - Other elements

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

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

(b) **Copper alloys**

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

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

(ii) the total content by weight of such other elements exceeds 2.5 %.

(c) **Master alloys**

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.53.

(d) **Bars and rods**

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

The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

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

(e) **Profiles**

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

(f) **Wire**

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

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

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

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

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

(h) **Tubes and pipes**

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

Subheading Note.

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

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

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

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

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

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

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

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

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
74.01	7401.00.00.00	**Copper mattes; cement copper (precipitated copper).**	kg	5	15	
74.02	7402.00.00.00	**Unrefined copper; copper anodes for electrolytic refining.**	kg	5	15	
74.03		**Refined copper and copper alloys, unwrought.**				
		- Refined copper :				
	7403.11.00.00	-- Cathodes and sections of cathodes	kg	5	15	
	7403.12.00.00	-- Wire-bars	kg	5	15	
	7403.13.00.00	-- Billets	kg	5	15	
	7403.19.00.00	-- Other	kg	5	15	
		- Copper alloys :				
	7403.21.00.00	-- Copper-zinc base alloys (brass)	kg	5	15	
	7403.22.00.00	-- Copper-tin base alloys (bronze)	kg	5	15	
	7403.29.00.00	-- Other copper alloys (other than master alloys of heading 74.05)	kg	5	15	
74.04	7404.00.00.00	**Copper waste and scrap.**	kg	5	15	
74.05	7405.00.00.00	**Master alloys of copper.**	kg	5	15	
74.06		**Copper powders and flakes.**				
	7406.10.00.00	- Powders of non-lamellar structure	kg	5	15	
	7406.20.00.00	- Powders of lamellar structure; flakes	kg	5	15	
74.07		**Copper bars, rods and profiles.**				
	7407.10.00.00	- Of refined copper	kg	5	15	
		- Of copper alloys :				
	7407.21.00.00	-- Of copper-zinc base alloys (brass)	kg	5	15	
	7407.29.00.00	-- Other	kg	5	15	
74.08		**Copper wire.**				
		- Of refined copper :				
	7408.11.00.00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	kg	5	15	
	7408.19.00.00	-- Other	kg	20	15	
		- Of copper alloys :				
	7408.21.00.00	-- Of copper-zinc base alloys (brass)	kg	5	15	
	7408.22.00.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	5	15	
	7408.29.00.00	-- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
74.09		**Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.**				
		- Of refined copper :				
	7409.11.00.00	-- In coils	kg	10	15	
	7409.19.00.00	-- Other	kg	10	15	
		- Of copper-zinc base alloys (brass) :				
	7409.21.00.00	-- In coils	kg	10	15	
	7409.29.00.00	-- Other	kg	10	15	
		- Of copper-tin base alloys (bronze) :				
	7409.31.00.00	-- In coils	kg	10	15	
	7409.39.00.00	-- Other	kg	10	15	
	7409.40.00.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	10	15	
	7409.90.00.00	- Of other copper alloys	kg	10	15	
74.10		**Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.**				
		- Not backed :				
	7410.11.00.00	-- Of refined copper	kg	10	15	
	7410.12.00.00	-- Of copper alloys	kg	10	15	
		- Backed :				
	7410.21.00.00	-- Of refined copper	kg	10	15	
	7410.22.00.00	-- Of copper alloys	kg	10	15	
74.11		**Copper tubes and pipes.**				
	7411.10.00.00	- Of refined copper	kg	20	15	
		- Of copper alloys :				
	7411.21.00.00	-- Of copper-zinc base alloys (brass)	kg	20	15	
	7411.22.00.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	20	15	
	7411.29.00.00	-- Other	kg	20	15	
74.12		**Copper tube or pipe fittings (for example, couplings, elbows, sleeves).**				
	7412.10.00.00	- Of refined copper	kg	20	15	
	7412.20.00.00	- Of copper alloys	kg	20	15	
74.13	7413.00.00.00	**Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.**	kg	20	15	
[74.14]						

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
74.15		**Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.**				
	7415.10.00.00	- Nails and tacks, drawing pins, staples and similar articles	kg	20	15	
		- Other articles, not threaded :				
	7415.21.00.00	-- Washers (including spring washers)	kg	20	15	
	7415.29.00.00	-- Other	kg	20	15	
		- Other threaded articles :				
	7415.33.00.00	-- Screws; bolts and nuts	kg	20	15	
	7415.39.00.00	-- Other	kg	20	15	
[74.16]						
[74.17]						
74.18		**Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.**				
	7418.10.00.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	kg	20	15	
	7418.20.00.00	- Sanitary ware and parts thereof	kg	20	15	
74.19		**Other articles of copper.**				
	7419.10.00.00	- Chain and parts thereof	kg	20	15	
		- Other :				
	7419.91.00.00	-- Cast, moulded, stamped or forged, but not further worked	kg	20	15	
		-- Other:				
	7419.99.10.00	--- Reservoirs, tanks and other containers	kg	20	15	
	7419.99.20.00	--- Accessories for the transmission of electrical energy	kg	20	15	
	7419.99.90.00	--- Other	kg	20	15	

Chapter 75

Nickel and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Notes.

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

(a) **Nickel, not alloyed**

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

(i) the cobalt content by weight does not exceed 1.5 %, and

(ii) the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

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

(b) **Nickel alloys**

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

(i) the content by weight of cobalt exceeds 1.5 %,

(ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or

(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.

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

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Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
75.01		**Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.**				
	7501.10.00.00	- Nickel mattes	kg	5	15	
	7501.20.00.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	kg	5	15	
75.02		**Unwrought nickel.**				
	7502.10.00.00	- Nickel, not alloyed	kg	5	15	
	7502.20.00.00	- Nickel alloys	kg	5	15	
75.03	7503.00.00.00	**Nickel waste and scrap.**	kg	5	15	
75.04	7504.00.00.00	**Nickel powders and flakes.**	kg	5	15	
75.05		**Nickel bars, rods, profiles and wire.**				
		- Bars, rods and profiles :				
	7505.11.00.00	-- Of nickel, not alloyed	kg	20	15	
	7505.12.00.00	-- Of nickel alloys	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Wire :				
	7505.21.00.00	-- Of nickel, not alloyed	kg	10	15	
	7505.22.00.00	-- Of nickel alloys	kg	10	15	
75.06		**Nickel plates, sheets, strip and foil.**				
	7506.10.00.00	- Of nickel, not alloyed	kg	10	15	
	7506.20.00.00	- Of nickel alloys	kg	10	15	
75.07		**Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).**				
		- Tubes and pipes :				
	7507.11.00.00	-- Of nickel, not alloyed	kg	20	15	
	7507.12.00.00	-- Of nickel alloys	kg	20	15	
	7507.20.00.00	- Tube or pipe fittings	kg	20	15	
75.08		**Other articles of nickel.**				
	7508.10.00.00	- Cloth, grill and netting, of nickel wire	kg	20	15	
		- Other:				
	7508.90.10.00	-- Frames for textile designs	kg	10	15	
	7508.90.90.00	-- Other	kg	20	15	

Chapter 76

Aluminium and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Notes.

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

(a) **Aluminium, not alloyed**

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

TABLE - Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements [(1)], each	0.1 [(2)]

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

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

(b) **Aluminium alloys**

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

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

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
76.01		**Unwrought aluminium.**				
	7601.10.00.00	- Aluminium, not alloyed	kg	5	15	
	7601.20.00.00	- Aluminium alloys	kg	5	15	
76.02	7602.00.00.00	**Aluminium waste and scrap.**	kg	5	15	
76.03		**Aluminium powders and flakes.**				
	7603.10.00.00	- Powders of non-lamellar structure	kg	5	15	
	7603.20.00.00	- Powders of lamellar structure; flakes	kg	5	15	
76.04		**Aluminium bars, rods and profiles.**				
	7604.10.00.00	- Of aluminium, not alloyed	kg	10	15	
		- Of aluminium alloys :				
	7604.21.00.00	-- Hollow profiles	kg	10	15	
	7604.29.00.00	-- Other	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
76.05		**Aluminium wire.**				
		- Of aluminium, not alloyed :				
	7605.11.00.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg	5	15	
	7605.19.00.00	-- Other	kg	10	15	
		- Of aluminium alloys :				
	7605.21.00.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg	10	15	
	7605.29.00.00	-- Other	kg	10	15	
76.06		**Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.**				
		- Rectangular (including square) :				
		-- Of aluminium, not alloyed:				
	7606.11.10.00	--- Corrugated	kg	20	15	
	7606.11.90.00	--- Other	kg	5	15	
		-- Of aluminium alloys:				
	7606.12.10.00	--- Corrugated	kg	20	15	
	7606.12.90.00	--- Other	kg	5	15	
		- Other :				
		-- Of aluminium, not alloyed:				
	7606.91.10.00	--- Corrugated	kg	20	15	
		--- Other:				
	7606.91.91.00	---- Painted, coated or varnished	kg	5	15	
	7606.91.99.00	---- Other	kg	5	15	
		-- Of aluminium alloys				
	7606.92.10.00	--- Corrugated	kg	20	15	
		--- Other:				
	7606.92.91.00	---- Painted, coated or varnished	kg	5	15	
	7606.92.99.00	---- Other	kg	5	15	
76.07		**Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.**				
		- Not backed :				
	7607.11.00.00	-- Rolled but not further worked	kg	10	15	
		-- Other:				
	7607.19.10.00	--- Printed	kg	10	15	
	7607.19.90.00	--- Other	kg	10	15	
		- Backed:				
	7607.20.10.00	-- Printed	kg	10	15	
	7607.20.90.00	-- Other	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
76.08		**Aluminium tubes and pipes.**				
	7608.10.00.00	- Of aluminium, not alloyed	kg	20	15	
	7608.20.00.00	- Of aluminium alloys	kg	20	15	
76.09	7609.00.00.00	**Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).**	kg	20	15	
76.10		**Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.**				
	7610.10.00.00	- Doors, windows and their frames and thresholds for doors	kg	20	15	
	7610.90.00.00	- Other	kg	20	15	
76.11	7611.00.00.00	**Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**	kg	20	15	
76.12		**Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**				
	7612.10.00.00	- Collapsible tubular containers	kg	20	15	
		- Other:				
	7612.90.10.00	-- Cans	kg	10	15	
	7612.90.90.00	-- Other	kg	20	15	
76.13	7613.00.00.00	**Aluminium containers for compressed or liquefied gas.**	kg	20	15	
76.14		**Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.**				
	7614.10.00.00	- With steel core	kg	20	15	
		- Other:				
	7614.90.10.00	-- Aluminium neutral conductors with lead waterproof casing	kg	10	15	
	7614.90.90.00	-- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
76.15		**Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.**				
		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:				
	7615.10.10.00	-- Pot scourers and scouring or polishing pads, gloves and the like	kg	20	15	
	7615.10.90.00	-- Other	kg	20	15	
	7615.20.00.00	- Sanitary ware and parts thereof	kg	20	15	
76.16		**Other articles of aluminium.**				
	7616.10.00.00	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	kg	20	15	
		- Other :				
	7616.91.00.00	-- Cloth, grill, netting and fencing, of aluminium wire	kg	20	15	
		-- Other:				
	7616.99.10.00	--- Accessories for the transmission of electrical energy	kg	20	15	
	7616.99.90.00	--- Other	kg	20	15	

Chapter 77

(Reserved for possible future use in the Harmonized System)

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Chapter 78

Lead and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including modified rectangles of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

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

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

(e) **Tubes and pipes**

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

Subheading Note.

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

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

TABLE - Other elements

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
78.01		**Unwrought lead.**				
	7801.10.00.00	- Refined lead	kg	5	15	
		- Other :				
	7801.91.00.00	-- Containing by weight antimony as the principal other element	kg	5	15	
	7801.99.00.00	-- Other	kg	5	15	
78.02	7802.00.00.00	**Lead waste and scrap.**	kg	5	15	
[78.03]						
78.04		**Lead plates, sheets, strip and foil; lead powders and flakes.**				
		- Plates, sheets, strip and foil :				
	7804.11.00.00	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	kg	10	15	
	7804.19.00.00	-- Other	kg	10	15	
	7804.20.00.00	- Powders and flakes	kg	5	15	
[78.05]						
78.06		**Other articles of lead.**				
	7806.00.10.00	- Lead bars, rods, profiles, and wire	kg	20	15	
	7806.00.20.00	- Lead weights for fishing nets	kg	5	0	
	7806.00.90.00	- Other	kg	20	15	

Chapter 79

Zinc and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Note.

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

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5 % of zinc.

(b) **Zinc alloys**

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

(c) **Zinc dust**

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
79.01		**Unwrought zinc.**				
		- Zinc, not alloyed :				
	7901.11.00.00	-- Containing by weight 99.99 % or more of zinc	kg	5	15	
	7901.12.00.00	-- Containing by weight less than 99.99 % of zinc	kg	5	15	
	7901.20.00.00	- Zinc alloys	kg	5	15	
79.02	7902.00.00.00	**Zinc waste and scrap.**	kg	5	15	
79.03		**Zinc dust, powders and flakes.**				
	7903.10.00.00	- Zinc dust	kg	5	15	
	7903.90.00.00	- Other	kg	5	15	
79.04	7904.00.00.00	**Zinc bars, rods, profiles and wire.**	kg	20	15	
79.05	7905.00.00.00	**Zinc plates, sheets, strip and foil.**	kg	10	15	
[79.06]						
79.07		**Other articles of zinc.**				
	7907.00.10.00	- Articles of zinc other than squares or rectangles (zinc pastilles)	kg	20	15	
	7907.00.90.00	- Other	kg	20	15	

Chapter 80

Tin and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Note.

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

(a) **Tin, not alloyed**

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

TABLE - Other elements

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

(b) **Tin alloys**

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

(i) the total content by weight of such other elements exceeds 1 %; or

(ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
80.01		**Unwrought tin.**				
	8001.10.00.00	- Tin, not alloyed	kg	5	15	
	8001.20.00.00	- Tin alloys	kg	5	15	
80.02	8002.00.00.00	**Tin waste and scrap.**	kg	5	15	
80.03	8003.00.00.00	**Tin bars, rods, profiles and wire.**	kg	20	15	
[80.04]						
[80.05]						
[80.06]						
80.07	8007.00.00.00	**Other articles of tin.**	kg	20	15	

Chapter 81

Other base metals; cermets; articles thereof

Subheading Note.

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
81.01		**Tungsten (wolfram) and articles thereof, including waste and scrap.**				
	8101.10.00.00	- Powders	kg	5	15	
		- Other :				
	8101.94.00.00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	kg	5	15	
	8101.96.00.00	-- Wire	kg	10	15	
	8101.97.00.00	-- Waste and scrap	kg	5	15	
		-- Other:				
	8101.99.10.00	--- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	10	15	
	8101.99.90.00	--- Other	kg	20	15	
81.02		**Molybdenum and articles thereof, including waste and scrap.**				
	8102.10.00.00	- Powders	kg	5	15	
		- Other :				
	8102.94.00.00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	kg	5	15	
	8102.95.00.00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	10	15	
	8102.96.00.00	-- Wire	kg	10	15	
	8102.97.00.00	-- Waste and scrap	kg	5	15	
	8102.99.00.00	-- Other	kg	20	15	
81.03		**Tantalum and articles thereof, including waste and scrap.**				
	8103.20.00.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	kg	5	15	
	8103.30.00.00	- Waste and scrap	kg	5	15	
	8103.90.00.00	- Other	kg	20	15	
81.04		**Magnesium and articles thereof, including waste and scrap.**				
		- Unwrought magnesium :				
	8104.11.00.00	-- Containing at least 99.8% by weight of magnesium	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8104.19.00.00	-- Other	kg	5	15	
	8104.20.00.00	- Waste and scrap	kg	5	15	
	8104.30.00.00	- Raspings, turnings and granules, graded according to size; powders	kg	5	15	
	8104.90.00.00	- Other	kg	20	15	
81.05		**Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.**				
	8105.20.00.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	kg	5	15	
	8105.30.00.00	- Waste and scrap	kg	5	15	
	8105.90.00.00	- Other	kg	5	15	
81.06	8106.00.00.00	**Bismuth and articles thereof, including waste and scrap.**	kg	20	15	
81.07		**Cadmium and articles thereof, including waste and scrap.**				
	8107.20.00.00	- Unwrought cadmium; powders	kg	5	15	
	8107.30.00.00	- Waste and scrap	kg	5	15	
	8107.90.00.00	- Other	kg	20	15	
81.08		**Titanium and articles thereof, including waste and scrap.**				
	8108.20.00.00	- Unwrought titanium; powders	kg	5	15	
	8108.30.00.00	- Waste and scrap	kg	5	15	
	8108.90.00.00	- Other	kg	20	15	
81.09		**Zirconium and articles thereof, including waste and scrap.**				
	8109.20.00.00	- Unwrought zirconium; powders	kg	5	15	
	8109.30.00.00	- Waste and scrap	kg	5	15	
	8109.90.00.00	- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
81.10		**Antimony and articles thereof, including waste and scrap.**				
	8110.10.00.00	- Unwrought antimony; powders	kg	5	15	
	8110.20.00.00	- Waste and scrap	kg	5	15	
	8110.90.00.00	- Other	kg	20	15	
81.11	8111.00.00.00	**Manganese and articles thereof, including waste and scrap.**	kg	20	15	
81.12		**Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.**				
		- Beryllium :				
	8112.12.00.00	-- Unwrought; powders	kg	5	15	
	8112.13.00.00	-- Waste and scrap	kg	5	15	
	8112.19.00.00	-- Other	kg	20	15	
		- Chromium :				
	8112.21.00.00	-- Unwrought; powders	kg	5	15	
	8112.22.00.00	-- Waste and scrap	kg	5	15	
	8112.29.00.00	-- Other	kg	20	15	
		- Thallium :				
	8112.51.00.00	-- Unwrought; powders	kg	5	15	
	8112.52.00.00	-- Waste and scrap	kg	5	15	
	8112.59.00.00	-- Other	kg	20	15	
		- Other :				
	8112.92.00.00	-- Unwrought; waste and scrap; powders	kg	5	15	
	8112.99.00.00	-- Other	kg	20	15	
81.13	8113.00.00.00	**Cermets and articles thereof, including waste and scrap.**	kg	20	15	

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.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
82.01		**Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.**				
		- Spades and shovels:				
	8201.10.10.00	-- Blanks	kg	10	15	
	8201.10.90.00	-- Other	kg	20	15	
		- Mattocks, picks, hoes and rakes:				
	8201.30.10.00	-- Blanks	kg	10	15	
	8201.30.90.00	-- Other	kg	20	15	
		- Axes, bill hooks and similar hewing tools:				
	8201.40.10.00	-- Blank matchets	kg	10	15	
	8201.40.20.00	-- Blank axes, bill hooks and other similar hewing tools	kg	10	15	
	8201.40.90.00	-- Other	kg	20	15	
		- Secateurs and similar one-handed pruners and shears (including poultry shears):				
	8201.50.10.00	-- Blanks	kg	10	15	
	8201.50.90.00	-- Other	kg	20	15	
		- Hedge shears, two-handed pruning shears and similar two-handed shears:				
	8201.60.10.00	-- Blanks	kg	10	15	
	8201.60.90.00	-- Other	kg	20	15	
		- Other hand tools of a kind used in agriculture, horticulture or forestry:				

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8201.90.10.00	-- Blanks	kg	10	15	
	8201.90.90.00	-- Other	kg	20	15	
82.02		**Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).**				
	8202.10.00.00	- Hand saws	kg	20	15	
	8202.20.00.00	- Band saw blades	kg	10	15	
		- Circular saw blades (including slitting or slotting saw blades) :				
	8202.31.00.00	-- With working part of steel	kg	10	15	
	8202.39.00.00	-- Other, including parts	kg	10	15	
	8202.40.00.00	- Chain saw blades	kg	10	15	
		- Other saw blades :				
	8202.91.00.00	-- Straight saw blades, for working metal	kg	10	15	
	8202.99.00.00	-- Other	kg	10	15	
82.03		**Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.**				
	8203.10.00.00	- Files, rasps and similar tools	kg	20	15	
	8203.20.00.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	kg	10	15	
	8203.30.00.00	- Metal cutting shears and similar tools	kg	10	15	
	8203.40.00.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	kg	10	15	
82.04		**Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.**				
		- Hand-operated spanners and wrenches :				
	8204.11.00.00	-- Non-adjustable	kg	20	15	
	8204.12.00.00	-- Adjustable	kg	20	15	
	8204.20.00.00	- Interchangeable spanner sockets, with or without handles	kg	20	15	
82.05		**Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.**				
	8205.10.00.00	- Drilling, threading or tapping tools	kg	10	15	
	8205.20.00.00	- Hammers and sledge hammers	kg	10	15	
	8205.30.00.00	- Planes, chisels, gouges and similar cutting tools for working wood	kg	10	15	
	8205.40.00.00	- Screwdrivers	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other hand tools (including glaziers' diamonds) :				
		-- Household tools:				
	8205.51.10.00	--- Flat irons, non-electric	kg	20	15	
	8205.51.90.00	--- Other	kg	20	15	
	8205.59.00.00	-- Other	kg	20	15	
	8205.60.00.00	- Blow lamps	kg	10	15	
	8205.70.00.00	- Vices, clamps and the like	kg	20	15	
	8205.90.00.00	- Other, including sets of articles of two or more of subheadings of this heading	kg	20	15	
82.06	8206.00.00.00	**Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.**	kg	10	15	
82.07		**Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.**				
		- Rock drilling or earth boring tools :				
	8207.13.00.00	-- With working part of cermets	kg	10	15	
	8207.19.00.00	-- Other, including parts	kg	10	15	
	8207.20.00.00	- Dies for drawing or extruding metal	kg	10	15	
	8207.30.00.00	- Tools for pressing, stamping or punching	kg	10	15	
	8207.40.00.00	- Tools for tapping or threading	kg	10	15	
	8207.50.00.00	- Tools for drilling, other than for rock drilling	kg	10	15	
	8207.60.00.00	- Tools for boring or broaching	kg	10	15	
	8207.70.00.00	- Tools for milling	kg	10	15	
	8207.80.00.00	- Tools for turning	kg	10	15	
	8207.90.00.00	- Other interchangeable tools	kg	20	15	
82.08		**Knives and cutting blades, for machines or for mechanical appliances.**				
	8208.10.00.00	- For metal working	kg	10	15	
	8208.20.00.00	- For wood working	kg	10	15	
	8208.30.00.00	- For kitchen appliances or for machines used by the food industry	kg	10	15	
	8208.40.00.00	- For agricultural, horticultural or forestry machines	kg	10	0	
	8208.90.00.00	- Other	kg	10	15	
82.09	8209.00.00.00	**Plates, sticks, tips and the like for tools, unmounted, of cermets.**	kg	20	15	
82.10	8210.00.00.00	**Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.**	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
82.11		**Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.**				
	8211.10.00.00	- Sets of assorted articles	kg	20	15	
		- Other :				
	8211.91.00.00	-- Table knives having fixed blades	kg	20	15	
	8211.92.00.00	-- Other knives having fixed blades	kg	20	15	
	8211.93.00.00	-- Knives having other than fixed blades	kg	20	15	
	8211.94.00.00	-- Blades	kg	20	15	
	8211.95.00.00	-- Handles of base metal	kg	20	15	
82.12		**Razors and razor blades (including razor blade blanks in strips).**				
	8212.10.00.00	- Razors	kg	20	15	
	8212.20.00.00	- Safety razor blades, including razor blade blanks in strips	kg	20	15	
		- Other parts:				
	8212.90.10.00	-- Razor heads for industries	kg	10	15	
	8212.90.90.00	-- Other	kg	20	15	
82.13	8213.00.00.00	**Scissors, tailors' shears and similar shears, and blades therefor.**	kg	10	15	
82.14		**Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).**				
	8214.10.00.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	kg	20	15	
	8214.20.00.00	- Manicure or pedicure sets and instruments (including nail files)	kg	10	15	
	8214.90.00.00	- Other	kg	20	15	
82.15		**Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.**				
	8215.10.00.00	- Sets of assorted articles containing at least one article plated with precious metal	kg	20	15	
	8215.20.00.00	- Other sets of assorted articles	kg	20	15	
		- Other :				
	8215.91.00.00	-- Plated with precious metal	kg	20	15	
	8215.99.00.00	-- Other	kg	20	15	

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.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
83.01		**Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.**				
	8301.10.00.00	- Padlocks	kg	20	15	
	8301.20.00.00	- Locks of a kind used for motor vehicles	kg	20	15	
	8301.30.00.00	- Locks of a kind used for furniture	kg	20	15	
	8301.40.00.00	- Other locks	kg	20	15	
	8301.50.00.00	- Clasps and frames with clasps, incorporating locks	kg	20	15	
	8301.60.00.00	- Parts	kg	10	15	
	8301.70.00.00	- Keys presented separately	kg	20	15	
83.02		**Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.**				
	8302.10.00.00	- Hinges	kg	20	15	
	8302.20.00.00	- Castors	kg	20	15	
	8302.30.00.00	- Other mountings, fittings and similar articles suitable for motor vehicles	kg	20	15	
		- Other mountings, fittings and similar articles :				

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8302.41.00.00	-- Suitable for buildings	kg	20	15	
	8302.42.00.00	-- Other, suitable for furniture	kg	20	15	
	8302.49.00.00	-- Other	kg	20	15	
	8302.50.00.00	- Hat-racks, hat-pegs, brackets and similar fixtures	kg	20	15	
	8302.60.00.00	- Automatic door closers	kg	20	15	
83.03	8303.00.00.00	**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.**	kg	20	15	
83.04	8304.00.00.00	**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.**	kg	20	15	
83.05		**Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.**				
	8305.10.00.00	- Fittings for loose-leaf binders or files	kg	20	15	
	8305.20.00.00	- Staples in strips	kg	20	15	
	8305.90.00.00	- Other, including parts	kg	20	15	
83.06		**Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.**				
	8306.10.00.00	- Bells, gongs and the like	kg	20	15	
		- Statuettes and other ornaments :				
	8306.21.00.00	-- Plated with precious metal	kg	20	15	
	8306.29.00.00	-- Other	kg	20	15	
	8306.30.00.00	- Photograph, picture or similar frames; mirrors	kg	20	15	
83.07		**Flexible tubing of base metal, with or without fittings.**				
		- Of iron or steel:				
	8307.10.10.00	-- Cable sheaths	kg	20	15	
	8307.10.90.00	-- Other	kg	20	15	
	8307.90.00.00	- Of other base metal	kg	20	15	
83.08		**Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.**				
	8308.10.00.00	- Hooks, eyes and eyelets	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8308.20.00.00	- Tubular or bifurcated rivets	kg	10	15	
	8308.90.00.00	- Other, including parts	kg	10	15	
83.09		**Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.**				
		- Crown corks:				
	8309.10.10.00	-- For pharmaceutical industry	kg	10	0	
	8309.10.90.00	-- Other	kg	10	15	
		- Other:				
	8309.90.10.00	-- For pharmaceutical industry	kg	10	0	
	8309.90.90.00	-- Other	kg	10	15	
83.10	8310.00.00.00	**Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.**	kg	20	15	
83.11		**Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.**				
	8311.10.00.00	- Coated electrodes of base metal, for electric arc-welding	kg	20	15	
	8311.20.00.00	- Cored wire of base metal, for electric arc-welding	kg	20	15	
	8311.30.00.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	kg	20	15	
	8311.90.00.00	- Other	kg	20	15	

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), or monopods, bipods, tripods and similar articles, of heading 96.20

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

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;

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

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

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

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

Chapter 84

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

Notes.

1.- This Chapter does not cover :

(a) Millstones, grindstones or other articles of Chapter 68;

(b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);

(c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);

(d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

(e) Vacuum cleaners of heading 85.08;

(f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;

(g) Radiators for the articles of Section XVII; or

(h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

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

Heading 84.19 does not, however, cover :

(a) Germination plant, incubators or brooders (heading 84.36);

(b) Grain dampening machines (heading 84.37);

(c) Diffusing apparatus for sugar juice extraction (heading 84.38);

(d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or

(e) Machinery, plant or laboratory equipment designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover :

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

(b) Office machinery of heading 84.72.

Heading 84.24 does not cover :

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(iii) Loudspeakers and microphones;

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

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

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

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

Other steel balls are to be classified in heading 73.26.

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

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

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

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

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

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

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

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

(ii) assembling semiconductor devices or electronic integrated circuits;

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

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

Subheading Notes.

1.- For the purposes of subheading 8465.20, the term "machining centres" applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.

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

3.- For the purposes of subheading 8481.20, the expression "valves for oleohydraulic or pneumatic transmissions" means valves which are used specifically in the transmission of "fluid power" in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.

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

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Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
84.01		**Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.**				
	8401.10.00.00	- Nuclear reactors	kg	5	15	
	8401.20.00.00	- Machinery and apparatus for isotopic separation, and parts thereof	kg	5	15	
	8401.30.00.00	- Fuel elements (cartridges), non-irradiated	kg	5	15	
	8401.40.00.00	- Parts of nuclear reactors	kg	5	15	
84.02		**Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.**				
		- Steam or other vapour generating boilers :				
	8402.11.00.00	-- Watertube boilers with a steam production exceeding 45 t per hour	kg	5	15	
	8402.12.00.00	-- Watertube boilers with a steam production not exceeding 45 t per hour	kg	5	15	
	8402.19.00.00	-- Other vapour generating boilers, including hybrid boilers	kg	5	15	
	8402.20.00.00	- Super-heated water boilers	kg	5	15	
	8402.90.00.00	- Parts	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
84.03		**Central heating boilers other than those of heading 84.02.**				
	8403.10.00.00	- Boilers	u	5	15	
	8403.90.00.00	- Parts	kg	5	15	
84.04		**Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.**				
	8404.10.00.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	kg	5	15	
	8404.20.00.00	- Condensers for steam or other vapour power units	kg	5	15	
	8404.90.00.00	- Parts	kg	5	15	
84.05		**Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.**				
	8405.10.00.00	- 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	kg	5	15	
	8405.90.00.00	- Parts	kg	5	15	
84.06		**Steam turbines and other vapour turbines.**				
	8406.10.00.00	- Turbines for marine propulsion	u	5	15	
		- Other turbines :				
	8406.81.00.00	-- Of an output exceeding 40 MW	u	5	15	
	8406.82.00.00	-- Of an output not exceeding 40 MW	u	5	15	
	8406.90.00.00	- Parts	kg	5	15	
84.07		**Spark-ignition reciprocating or rotary internal combustion piston engines.**				
	8407.10.00.00	- Aircraft engines	u	10	15	
		- Marine propulsion engines :				
	8407.21.00.00	-- Outboard motors[4]	u	0	15	
	8407.29.00.00	-- Other	u	10	15	
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :				
		--Of a cylinder capacity not exceeding 50 cc:				
	8407.31.10.00	--- For the assembly industries	u	5	15	
	8407.31.90.00	--- Other	u	0	15	
		--Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:				
	8407.32.10.00	--- For the assembly industries	u	5	15	

[4] Importers of Outboard motors for fishing should apply through the Ministry of Agriculture for VAT exemption.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8407.32.90.00	--- Other	u	0	15	
	8407.33.00.00	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	u	0	15	
	8407.34.00.00	-- Of a cylinder capacity exceeding 1,000 cc	u	0	15	
	8407.90.00.00	-Other engines	u	10	15	
84.08		**Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).**				
	8408.10.00.00	- Marine propulsion engines	u	10	15	
	8408.20.00.00	- Engines of a kind used for the propulsion of vehicles of Chapter 87	u	0	15	
	8408.90.00.00	- Other engines	u	10	15	
84.09		**Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.**				
	8409.10.00.00	- For aircraft engines	kg	10	15	
		- Other :				
	8409.91.00.00	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	kg	0	15	
	8409.99.00.00	-- Other	kg	0	15	
84.10		**Hydraulic turbines, water wheels, and regulators therefor.**				
		- Hydraulic turbines and water wheels :				
	8410.11.00.00	-- Of a power not exceeding 1,000 kW	u	5	15	
	8410.12.00.00	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	u	5	15	
	8410.13.00.00	-- Of a power exceeding 10,000 kW	u	5	15	
	8410.90.00.00	- Parts, including regulators	kg	5	15	
84.11		**Turbo-jets, turbo-propellers and other gas turbines.**				
		- Turbo-jets :				
	8411.11.00.00	-- Of a thrust not exceeding 25 kN	u	5	15	
	8411.12.00.00	-- Of a thrust exceeding 25 kN	u	5	15	
		- Turbo-propellers :				
	8411.21.00.00	-- Of a power not exceeding 1,100 kW	u	5	15	
	8411.22.00.00	-- Of a power exceeding 1,100 kW	u	5	15	
		- Other gas turbines :				
	8411.81.00.00	-- Of a power not exceeding 5,000 kW	u	5	15	
	8411.82.00.00	-- Of a power exceeding 5,000 kW	u	5	15	
		- Parts :				
	8411.91.00.00	-- Of turbo-jets or turbo-propellers	kg	5	15	
	8411.99.00.00	-- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
84.12		**Other engines and motors.**				
	8412.10.00.00	- Reaction engines other than turbo-jets	u	5	15	
		- Hydraulic power engines and motors :				
	8412.21.00.00	-- Linear acting (cylinders)	u	5	15	
	8412.29.00.00	-- Other	u	5	15	
		- Pneumatic power engines and motors :				
	8412.31.00.00	-- Linear acting (cylinders)	u	5	15	
	8412.39.00.00	-- Other	u	5	15	
	8412.80.00.00	- Other	u	5	15	
	8412.90.00.00	- Parts	kg	5	15	
84.13		**Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.**				
		- Pumps fitted or designed to be fitted with a measuring device :				
	8413.11.00.00	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	u	10	15	
	8413.19.00.00	-- Other	u	10	15	
	8413.20.00.00	- Hand pumps, other than those of subheading 8413.11 or 8413.19	u	5	15	
	8413.30.00.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	u	0	15	
	8413.40.00.00	- Concrete pumps	u	5	15	
	8413.50.00.00	- Other reciprocating positive displacement pumps	u	5	15	
	8413.60.00.00	- Other rotary positive displacement pumps	u	0	15	
	8413.70.00.00	- Other centrifugal pumps	u	5	15	
		- Other pumps; liquid elevators :				
	8413.81.00.00	-- Pumps	u	5	15	
	8413.82.00.00	-- Liquid elevators	u	5	15	
		- Parts :				
		-- Of pumps:				
	8413.91.10.00	--- For motor vehicles	kg	5	15	
	8413.91.20.00	--- For hand pumps	kg	5	15	
	8413.91.90.00	--- Other	kg	5	15	
	8413.92.00.00	-- Of liquid elevators	kg	5	15	
84.14		**Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.**				
	8414.10.00.00	- Vacuum pumps	u	5	15	
		- Hand- or foot-operated air pumps:				
	8414.20.10.00	-- For the inflation of tyres	u	20	15	
	8414.20.90.00	-- Other	u	20	15	
		- Compressors of a kind used in refrigerating equipment:				
	8414.30.10.00	-- For the assembly industries	u	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8414.30.90.00	-- Other	u	10	15	
	8414.40.00.00	- Air compressors mounted on a wheeled chassis for towing	u	10	15	
		- Fans :				
	8414.51.00.00	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	u	20	15	
	8414.59.00.00	-- Other	u	20	15	
	8414.60.00.00	- Hoods having a maximum horizontal side not exceeding 120 cm	u	20	15	
		- Other:				
	8414.80.10.00	-- Industrial air compressors	u	5	15	
	8414.80.90.00	-- Other	u	20	15	
		- Parts:				
	8414.90.10.00	-- Of sub heading 8414.20 to 8414.51	kg	10	15	
	8414.90.90.00	-- Other	kg	0	15	
84.15		**Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.**				
		- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system":				
	8415.10.10.00	-- Presented completely knocked down or unassembled for the assembly industry	u	5	15	
	8415.10.90.00	-- Other	u	20	15	
	8415.20.00.00	- Of a kind used for persons, in motor vehicles	u	20	15	
		- Other :				
	8415.81.00.00	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	u	20	15	
	8415.82.00.00	-- Other, incorporating a refrigerating unit	u	20	15	
	8415.83.00.00	-- Not incorporating a refrigerating unit	u	20	15	
		- Parts:				
	8415.90.10.00	-- For the assembly industry	kg	5	15	
	8415.90.90.00	-- Other	kg	10	15	
84.16		**Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.**				
	8416.10.00.00	- Furnace burners for liquid fuel	kg	5	15	
	8416.20.00.00	- Other furnace burners, including combination burners	kg	5	15	
	8416.30.00.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg	5	15	
	8416.90.00.00	- Parts	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
84.17		**Industrial or laboratory furnaces and ovens, including incinerators, non-electric.**				
	8417.10.00.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	u	5	15	
	8417.20.00.00	- Bakery ovens, including biscuit ovens	u	5	15	
	8417.80.00.00	- Other	u	5	15	
	8417.90.00.00	- Parts	kg	5	15	
84.18		**Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.**				
		- Combined refrigerator-freezers, fitted with separate external doors:				
	8418.10.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8418.10.90.00	-- Other	u	20	15	
		- Refrigerators, household type :				
		-- Compression-type:				
	8418.21.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8418.21.90.00	--- Other	u	20	15	
		-- Other:				
	8418.29.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8418.29.90.00	--- Other	u	20	15	
		- Freezers of the chest type, not exceeding 800 l capacity:				
	8418.30.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8418.30.90.00	-- Other	u	20	15	
		- Freezers of the upright type, not exceeding 900 l capacity:				
	8418.40.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8418.40.90.00	-- Other	u	20	15	
		- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment:				
	8418.50.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8418.50.90.00	-- Other	u	20	15	
		- Other refrigerating or freezing equipment; heat pumps :				
	8418.61.00.00	-- Heat pumps other than air conditioning machines of heading 84.15	u	5	15	
	8418.69.00.00	-- Other	kg	5	15	
		- Parts :				
	8418.91.00.00	-- Furniture designed to receive refrigerating or freezing equipment	kg	5	15	
	8418.99.00.00	-- Other	kg	5	15	
84.19		**Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.**				
		- Instantaneous or storage water heaters, non-electric :				
	8419.11.00.00	-- Instantaneous gas water heaters	u	20	15	
		-- Other:				
	8419.19.10.00	--- Solar water heaters	u	5	15	
	8419.19.90.00	--- Other	u	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8419.20.00.00	- Medical, surgical or laboratory sterilisers	u	5	0	
		- Dryers :				
	8419.31.00.00	-- For agricultural products	u	5	15	
	8419.32.00.00	-- For wood, paper pulp, paper or paperboard	u	5	15	
	8419.39.00.00	-- Other	u	5	15	
	8419.40.00.00	- Distilling or rectifying plant	u	5	15	
	8419.50.00.00	- Heat exchange units	u	5	15	
	8419.60.00.00	- Machinery for liquefying air or other gases	u	5	15	
		- Other machinery, plant and equipment :				
	8419.81.00.00	-- For making hot drinks or for cooking or heating food	u	10	15	
	8419.89.00.00	-- Other	u	10	15	
	8419.90.00.00	- Parts	kg	5	15	
84.20		**Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.**				
	8420.10.00.00	- Calendering or other rolling machines	u	10	15	
		- Parts :				
	8420.91.00.00	-- Cylinders	kg	5	15	
	8420.99.00.00	-- Other	kg	5	15	
84.21		**Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.**				
		- Centrifuges, including centrifugal dryers :				
	8421.11.00.00	-- Cream separators	u	10	15	
	8421.12.00.00	-- Clothes-dryers	u	10	15	
	8421.19.00.00	-- Other	u	10	15	
		- Filtering or purifying machinery and apparatus for liquids :				
		-- For filtering or purifying water:				
	8421.21.10.00	--- Domestic type	u	5	15	
	8421.21.90.00	--- Other	u	5	15	
		-- For filtering or purifying beverages other than water:				
	8421.22.10.00	--- Domestic type	u	5	15	
	8421.22.90.00	--- Other	u	5	15	
	8421.23.00.00	-- Oil or petrol-filters for internal combustion engines	u	0	15	
	8421.29.00.00	-- Other	u	5	15	
		- Filtering or purifying machinery and apparatus for gases :				
	8421.31.00.00	-- Intake air filters for internal combustion engines	u	0	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		-- Other:				
	8421.39.10.00	--- "Filter dryers" for refrigerators and freezers	u	5	15	
	8421.39.90.00	--- Other	u	5	15	
		- Parts :				
	8421.91.00.00	-- Of centrifuges, including centrifugal dryers	kg	5	15	
	8421.99.00.00	-- Other	kg	5	15	
84.22		**Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.**				
		- Dish washing machines :				
	8422.11.00.00	-- Of the household type	u	20	15	
	8422.19.00.00	-- Other	u	5	15	
	8422.20.00.00	- Machinery for cleaning or drying bottles or other containers	u	5	15	
	8422.30.00.00	- 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	u	5	15	
	8422.40.00.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u	5	15	
	8422.90.00.00	- Parts	kg	5	15	
84.23		**Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.**				
	8423.10.00.00	- Personal weighing machines, including baby scales; household scales	u	5	15	
	8423.20.00.00	- Scales for continuous weighing of goods on conveyors	u	5	15	
	8423.30.00.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	u	5	15	
		- Other weighing machinery :				
	8423.81.00.00	-- Having a maximum weighing capacity not exceeding 30 kg	u	5	15	
	8423.82.00.00	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	u	5	15	
	8423.89.00.00	-- Other	u	5	15	
	8423.90.00.00	- Weighing machine weights of all kinds; parts of weighing machinery	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
84.24		**Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.**				
	8424.10.00.00	- Fire extinguishers, whether or not charged	u	5	15	
	8424.20.00.00	- Spray guns and similar appliances	u	10	15	
	8424.30.00.00	- Steam or sand blasting machines and similar jet projecting machines	u	10	15	
		- Agricultural or horticultural sprayers :				
	8424.41.00.00	-- Portable sprayers	u	5	0	
	8424.49.00.00	-- Other	u	5	0	
		- Other appliances :				
	8424.82.00.00	-- Agricultural or horticultural	u	5	0	
	8424.89.00.00	-- Other	u	5	15	
	8424.90.00.00	- Parts	kg	5	15	
84.25		**Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.**				
		- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles :				
	8425.11.00.00	-- Powered by electric motor	u	5	15	
	8425.19.00.00	-- Other	u	5	15	
		- Winches; capstans :				
	8425.31.00.00	-- Powered by electric motor	u	5	15	
	8425.39.00.00	-- Other	u	5	15	
		- Jacks; hoists of a kind used for raising vehicles :				
	8425.41.00.00	-- Built-in jacking systems of a type used in garages	u	5	15	
	8425.42.00.00	-- Other jacks and hoists, hydraulic	u	5	15	
	8425.49.00.00	-- Other	u	5	15	
84.26		**Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.**				
		- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :				
	8426.11.00.00	-- Overhead travelling cranes on fixed support	u	5	15	
	8426.12.00.00	-- Mobile lifting frames on tyres and straddle carriers	u	5	15	
	8426.19.00.00	-- Other	u	5	15	
	8426.20.00.00	- Tower cranes	u	5	15	
	8426.30.00.00	- Portal or pedestal jib cranes	u	5	15	
		- Other machinery, self-propelled :				
	8426.41.00.00	-- On tyres	u	5	15	
	8426.49.00.00	-- Other	u	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other machinery :				
	8426.91.00.00	-- Designed for mounting on road vehicles	u	5	15	
	8426.99.00.00	-- Other	u	5	15	
84.27		**Fork-lift trucks; other works trucks fitted with lifting or handling equipment.**				
	8427.10.00.00	- Self-propelled trucks powered by an electric motor	u	5	15	
	8427.20.00.00	- Other self-propelled trucks	u	5	15	
	8427.90.00.00	- Other trucks	u	5	15	
84.28		**Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).**				
	8428.10.00.00	- Lifts and skip hoists	u	5	15	
	8428.20.00.00	- Pneumatic elevators and conveyors	u	5	15	
		- Other continuous-action elevators and conveyors, for goods or materials :				
	8428.31.00.00	-- Specially designed for underground use	u	5	15	
	8428.32.00.00	-- Other, bucket type	u	5	15	
	8428.33.00.00	-- Other, belt type	u	5	15	
	8428.39.00.00	-- Other	u	5	15	
	8428.40.00.00	- Escalators and moving walkways	u	5	15	
	8428.60.00.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	u	5	15	
	8428.90.00.00	- Other machinery	u	5	15	
84.29		**Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.**				
		- Bulldozers and angledozers :				
	8429.11.00.00	-- Track laying	u	5	15	
	8429.19.00.00	-- Other	u	5	15	
	8429.20.00.00	- Graders and levellers	u	5	15	
	8429.30.00.00	- Scrapers	u	5	15	
	8429.40.00.00	-Tamping machines and road rollers	u	5	15	
		- Mechanical shovels, excavators and shovel loaders :				
	8429.51.00.00	-- Front-end shovel loaders	u	5	15	
	8429.52.00.00	-- Machinery with a 360° revolving superstructure	u	5	15	
	8429.59.00.00	-- Other	u	5	15	
84.30		**Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.**				
	8430.10.00.00	- Pile-drivers and pile-extractors	u	5	15	
	8430.20.00.00	- Snow-ploughs and snow-blowers	u	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Coal or rock cutters and tunnelling machinery :				
	8430.31.00.00	-- Self-propelled	u	5	15	
	8430.39.00.00	-- Other	u	5	15	
		- Other boring or sinking machinery :				
	8430.41.00.00	-- Self-propelled	u	5	15	
	8430.49.00.00	-- Other	u	5	15	
	8430.50.00.00	- Other machinery, self-propelled	u	5	15	
		- Other machinery, not self-propelled :				
	8430.61.00.00	-- Tamping or compacting machinery	u	5	15	
	8430.69.00.00	-- Other	u	5	15	
84.31		**Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.**				
	8431.10.00.00	- Of machinery of heading 84.25	kg	5	15	
	8431.20.00.00	- Of machinery of heading 84.27	kg	5	15	
		- Of machinery of heading 84.28 :				
	8431.31.00.00	-- Of lifts, skip hoists or escalators	kg	5	15	
	8431.39.00.00	-- Other	kg	5	15	
		- Of machinery of heading 84.26, 84.29 or 84.30 :				
	8431.41.00.00	-- Buckets, shovels, grabs and grips	kg	5	15	
	8431.42.00.00	-- Bulldozer or angledozer blades	kg	5	15	
	8431.43.00.00	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	kg	5	15	
	8431.49.00.00	-- Other	kg	5	15	
84.32		**Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.**				
	8432.10.00.00	- Ploughs	u	10	0	
		- Harrows, scarifiers, cultivators, weeders and hoes :				
	8432.21.00.00	-- Disc harrows	u	5	0	
	8432.29.00.00	-- Other	u	10	0	
		- Seeders, planters and transplanters :				
	8432.31.00.00	-- No-till direct seeders, planters and transplanters	u	10	0	
	8432.39.00.00	-- Other	u	10	0	
		- Manure spreaders and fertiliser distributors :				
	8432.41.00.00	-- Manure spreaders	u	5	0	
	8432.42.00.00	-- Fertiliser distributors	u	5	0	
	8432.80.00.00	- Other machinery	u	5	15	
	8432.90.00.00	- Parts	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
84.33		**Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.**				
		- Mowers for lawns, parks or sports-grounds :				
	8433.11.00.00	-- Powered, with the cutting device rotating in a horizontal plane	u	5	15	
	8433.19.00.00	-- Other	u	5	15	
	8433.20.00.00	- Other mowers, including cutter bars for tractor mounting	u	5	15	
	8433.30.00.00	- Other haymaking machinery	u	5	0	
	8433.40.00.00	- Straw or fodder balers, including pick-up balers	u	5	0	
		- Other harvesting machinery; threshing machinery :				
	8433.51.00.00	-- Combine harvester-threshers	u	0	0	
	8433.52.00.00	-- Other threshing machinery	u	0	0	
	8433.53.00.00	-- Root or tuber harvesting machines	u	0	0	
	8433.59.00.00	-- Other	u	0	0	
	8433.60.00.00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	u	5	0	
	8433.90.00.00	- Parts	kg	5	0	
84.34		**Milking machines and dairy machinery.**				
	8434.10.00.00	- Milking machines	u	5	0	
	8434.20.00.00	- Dairy machinery	u	5	0	
	8434.90.00.00	- Parts	kg	5	0	
84.35		**Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.**				
	8435.10.00.00	- Machinery	u	5	0	
	8435.90.00.00	- Parts	kg	5	0	
84.36		**Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.**				
	8436.10.00.00	- Machinery for preparing animal feeding stuffs	u	0	0	
		- Poultry-keeping machinery; poultry incubators and brooders :				
	8436.21.00.00	-- Poultry incubators and brooders	u	0	0	
	8436.29.00.00	-- Other	u	5	0	
	8436.80.00.00	- Other machinery	u	5	0	
		- Parts :				
	8436.91.00.00	-- Of poultry-keeping machinery or poultry incubators and brooders	kg	5	0	
	8436.99.00.00	-- Other	kg	5	0	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
84.37		**Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.**				
	8437.10.00.00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	u	5	0	
	8437.80.00.00	- Other machinery	u	5	0	
	8437.90.00.00	- Parts	kg	5	0	
84.38		**Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.**				
	8438.10.00.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	u	5	0	
	8438.20.00.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	u	5	0	
	8438.30.00.00	- Machinery for sugar manufacture	u	5	0	
	8438.40.00.00	- Brewery machinery	u	5	0	
	8438.50.00.00	- Machinery for the preparation of meat or poultry	u	5	0	
	8438.60.00.00	- Machinery for the preparation of fruits, nuts or vegetables	u	5	0	
	8438.80.00.00	- Other machinery	u	5	0	
	8438.90.00.00	- Parts	kg	5	0	
84.39		**Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.**				
	8439.10.00.00	- Machinery for making pulp of fibrous cellulosic material	u	5	0	
	8439.20.00.00	- Machinery for making paper or paperboard	u	5	0	
	8439.30.00.00	- Machinery for finishing paper or paperboard	u	5	0	
		- Parts :				
	8439.91.00.00	-- Of machinery for making pulp of fibrous cellulosic material	kg	5	0	
	8439.99.00.00	-- Other	kg	5	0	
84.40		**Book-binding machinery, including book-sewing machines.**				
	8440.10.00.00	- Machinery	u	5	0	
	8440.90.00.00	- Parts	kg	5	0	
84.41		**Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.**				
	8441.10.00.00	- Cutting machines	u	5	0	
	8441.20.00.00	- Machines for making bags, sacks or envelopes	u	5	0	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8441.30.00.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	u	5	0	
	8441.40.00.00	- Machines for moulding articles in paper pulp, paper or paperboard	u	5	0	
	8441.80.00.00	- Other machinery	u	5	0	
	8441.90.00.00	- Parts	kg	5	0	
84.42		**Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).**				
	8442.30.00.00	- Machinery, apparatus and equipment	u	5	0	
	8442.40.00.00	- Parts of the foregoing machinery, apparatus or equipment	kg	5	0	
	8442.50.00.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	kg	5	0	
84.43		**Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.**				
		- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :				
	8443.11.00.00	-- Offset printing machinery, reel-fed	u	5	0	
	8443.12.00.00	-- 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)	u	5	0	
	8443.13.00.00	-- Other offset printing machinery	u	5	0	
	8443.14.00.00	-- Letterpress printing machinery, reel fed, excluding flexographic printing	u	5	0	
	8443.15.00.00	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	u	5	0	
	8443.16.00.00	-- Flexographic printing machinery	u	5	0	
	8443.17.00.00	-- Gravure printing machinery	u	5	0	
	8443.19.00.00	-- Other	u	5	0	
		- Other printers, copying machines and facsimile machines, whether or not combined :				
		-- 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:				
	8443.31.10.00	--- Incorporating copying function	u	20	15	
	8443.31.90.00	--- Other	u	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		-- Other, capable of connecting to an automatic data processing machine or to a network:				
	8443.32.10.00	--- Copying machines	u	20	15	
	8443.32.90.00	--- Other	u	5	15	
		-- Other:				
	8443.39.10.00	--- Copying machines	u	20	15	
	8443.39.90.00	--- Other	u	5	15	
		- Parts and accessories :				
	8443.91.00.00	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	kg	5	15	
	8443.99.00.00	-- Other	kg	5	15	
84.44	8444.00.00.00	**Machines for extruding, drawing, texturing or cutting man-made textile materials.**	u	5	0	
84.45		**Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.**				
		- Machines for preparing textile fibres :				
	8445.11.00.00	-- Carding machines	u	5	0	
	8445.12.00.00	-- Combing machines	u	5	0	
	8445.13.00.00	-- Drawing or roving machines	u	5	0	
	8445.19.00.00	-- Other	u	5	0	
	8445.20.00.00	- Textile spinning machines	u	5	0	
	8445.30.00.00	- Textile doubling or twisting machines	u	5	0	
	8445.40.00.00	- Textile winding (including weft-winding) or reeling machines	u	5	0	
	8445.90.00.00	- Other	u	5	0	
84.46		**Weaving machines (looms).**				
	8446.10.00.00	- For weaving fabrics of a width not exceeding 30 cm	u	5	0	
		- For weaving fabrics of a width exceeding 30 cm, shuttle type :				
	8446.21.00.00	-- Power looms	u	5	0	
	8446.29.00.00	-- Other	u	5	0	
	8446.30.00.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	u	5	0	
84.47		**Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.**				
		- Circular knitting machines :				
	8447.11.00.00	-- With cylinder diameter not exceeding 165 mm	u	5	0	
	8447.12.00.00	-- With cylinder diameter exceeding 165 mm	u	5	0	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8447.20.00.00	- Flat knitting machines; stitch-bonding machines	u	5	0	
	8447.90.00.00	- Other	u	5	0	
84.48		**Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).**				
		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :				
	8448.11.00.00	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	kg	5	0	
	8448.19.00.00	-- Other	kg	5	0	
	8448.20.00.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	kg	5	0	
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :				
	8448.31.00.00	-- Card clothing	kg	5	0	
	8448.32.00.00	-- Of machines for preparing textile fibres, other than card clothing	kg	5	0	
	8448.33.00.00	-- Spindles, spindle flyers, spinning rings and ring travellers	kg	5	0	
	8448.39.00.00	-- Other	kg	5	0	
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery :				
	8448.42.00.00	-- Reeds for looms, healds and heald-frames	kg	5	0	
	8448.49.00.00	-- Other	kg	5	0	
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :				
	8448.51.00.00	-- Sinkers, needles and other articles used in forming stitches	kg	5	0	
	8448.59.00.00	-- Other	kg	5	0	
84.49	8449.00.00.00	**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.**	kg	5	0	
84.50		**Household or laundry-type washing machines, including machines which both wash and dry.**				
		- Machines, each of a dry linen capacity not exceeding 10 kg :				
	8450.11.00.00	-- Fully-automatic machines	u	20	15	
	8450.12.00.00	-- Other machines, with built-in centrifugal drier	u	20	15	
	8450.19.00.00	-- Other	u	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8450.20.00.00	- Machines, each of a dry linen capacity exceeding 10 kg	u	5	15	
	8450.90.00.00	- Parts	kg	5	15	
84.51		**Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.**				
	8451.10.00.00	- Dry-cleaning machines	u	5	15	
		- Drying machines :				
	8451.21.00.00	--Each of a dry linen capacity not exceeding 10 kg	u	20	15	
	8451.29.00.00	--Other	u	5	15	
	8451.30.00.00	- Ironing machines and presses (including fusing presses)	u	5	15	
	8451.40.00.00	- Washing, bleaching or dyeing machines	u	5	15	
	8451.50.00.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u	5	15	
	8451.80.00.00	- Other machinery	u	5	15	
	8451.90.00.00	- Parts	kg	5	15	
84.52		**Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.**				
	8452.10.00.00	- Sewing machines of the household type	u	5	15	
		- Other sewing machines :				
	8452.21.00.00	-- Automatic units	u	5	0	
	8452.29.00.00	-- Other	u	5	0	
	8452.30.00.00	- Sewing machine needles	kg	5	15	
	8452.90.00.00	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	kg	5	15	
84.53		**Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.**				
	8453.10.00.00	- Machinery for preparing, tanning or working hides, skins or leather	u	5	0	
	8453.20.00.00	- Machinery for making or repairing footwear	u	5	0	
	8453.80.00.00	- Other machinery	u	5	0	
	8453.90.00.00	- Parts	kg	5	0	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
84.54		**Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.**				
	8454.10.00.00	- Converters	u	5	0	
	8454.20.00.00	- Ingot moulds and ladles	u	5	0	
	8454.30.00.00	- Casting machines	u	5	0	
	8454.90.00.00	- Parts	kg	5	0	
84.55		**Metal-rolling mills and rolls therefor.**				
	8455.10.00.00	- Tube mills	u	5	0	
		- Other rolling mills :				
	8455.21.00.00	-- Hot or combination hot and cold	u	5	0	
	8455.22.00.00	-- Cold	u	5	0	
	8455.30.00.00	- Rolls for rolling mills	u	5	0	
	8455.90.00.00	- Other parts	kg	5	0	
84.56		**Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.**				
		- Operated by laser or other light or photon beam processes				
	8456.11.00.00	-- Operated by laser	u	5	0	
	8456.12.00.00	-- Operated by other light or photon beam processes	u	5	0	
	8456.20.00.00	- Operated by ultrasonic processes	u	5	0	
	8456.30.00.00	- Operated by electro-discharge processes	u	5	0	
	8456.40.00.00	- Operated by plasma arc processess	u	5	0	
	8456.50.00.00	- Water-jet cutting machines	u	5	0	
	8456.90.00.00	- Other	u	5	0	
84.57		**Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.**				
	8457.10.00.00	- Machining centres	u	5	0	
	8457.20.00.00	- Unit construction machines (single station)	u	5	0	
	8457.30.00.00	- Multi-station transfer machines	u	5	0	
84.58		**Lathes (including turning centres) for removing metal.**				
		- Horizontal lathes :				
	8458.11.00.00	-- Numerically controlled	u	5	0	
	8458.19.00.00	-- Other	u	5	0	
		- Other lathes :				
	8458.91.00.00	-- Numerically controlled	u	5	0	
	8458.99.00.00	-- Other	u	5	0	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
84.59		**Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.**				
	8459.10.00.00	- Way-type unit head machines	u	5	0	
		- Other drilling machines :				
	8459.21.00.00	-- Numerically controlled	u	5	0	
	8459.29.00.00	-- Other	u	5	0	
		- Other boring-milling machines :				
	8459.31.00.00	-- Numerically controlled	u	5	0	
	8459.39.00.00	-- Other	u	5	0	
		- Other boring machines :				
	8459.41.00.00	-- Numerically controlled	u	5	0	
	8459.49.00.00	-- Other	u	5	0	
		- Milling machines, knee-type :				
	8459.51.00.00	-- Numerically controlled	u	5	0	
	8459.59.00.00	-- Other	u	5	0	
		- Other milling machines :				
	8459.61.00.00	-- Numerically controlled	u	5	0	
	8459.69.00.00	-- Other	u	5	0	
	8459.70.00.00	- Other threading or tapping machines	u	5	0	
84.60		**Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.**				
		- Flat-surface grinding machines :				
	8460.12.00.00	-- Numerically controlled	u	5	0	
	8460.19.00.00	-- Other	u	5	0	
		- Other grinding machines :				
	8460.22.00.00	-- Centreless grinding machines, numerically controlled	u	5	0	
	8460.23.00.00	-- Other cylindrical grinding machines, numerically controlled	u	5	0	
	8460.24.00.00	-- Other, numerically controlled	u	5	0	
	8460.29.00.00	-- Other	u	5	0	
		- Sharpening (tool or cutter grinding) machines :				
	8460.31.00.00	-- Numerically controlled	u	5	0	
	8460.39.00.00	-- Other	u	5	0	
	8460.40.00.00	- Honing or lapping machines	u	5	0	
	8460.90.00.00	- Other	u	5	0	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
84.61		**Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.**				
	8461.20.00.00	- Shaping or slotting machines	u	5	0	
	8461.30.00.00	- Broaching machines	u	5	0	
	8461.40.00.00	- Gear cutting, gear grinding or gear finishing machines	u	5	0	
	8461.50.00.00	- Sawing or cutting-off machines	u	5	0	
	8461.90.00.00	- Other	u	5	0	
84.62		**Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.**				
	8462.10.00.00	- Forging or die-stamping machines (including presses) and hammers	u	5	0	
		- Bending, folding, straightening or flattening machines (including presses) :				
	8462.21.00.00	-- Numerically controlled	u	5	0	
	8462.29.00.00	-- Other	u	5	0	
		- Shearing machines (including presses), other than combined punching and shearing machines :				
	8462.31.00.00	-- Numerically controlled	u	5	0	
	8462.39.00.00	-- Other	u	5	0	
		- Punching or notching machines (including presses), including combined punching and shearing machines :				
	8462.41.00.00	-- Numerically controlled	u	5	0	
	8462.49.00.00	-- Other	u	5	0	
		- Other :				
	8462.91.00.00	-- Hydraulic presses	u	5	0	
	8462.99.00.00	-- Other	u	5	0	
84.63		**Other machine-tools for working metal or cermets, without removing material.**				
	8463.10.00.00	- Draw-benches for bars, tubes, profiles, wire or the like	u	5	0	
	8463.20.00.00	- Thread rolling machines	u	5	0	
	8463.30.00.00	- Machines for working wire	u	5	0	
	8463.90.00.00	- Other	u	5	0	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
84.64		**Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.**				
	8464.10.00.00	- Sawing machines	u	5	0	
	8464.20.00.00	- Grinding or polishing machines	u	5	0	
	8464.90.00.00	- Other	u	5	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.**				
	8465.10.00.00	- Machines which can carry out different types of machining operations without tool change between such operations	u	5	0	
	8465.20.00.00	- Machining centres	u	5	0	
		- Other :				
	8465.91.00.00	-- Sawing machines	u	5	0	
	8465.92.00.00	-- Planing, milling or moulding (by cutting) machines	u	5	0	
	8465.93.00.00	-- Grinding, sanding or polishing machines	u	5	0	
	8465.94.00.00	-- Bending or assembling machines	u	5	0	
	8465.95.00.00	-- Drilling or morticing machines	u	5	0	
	8465.96.00.00	-- Splitting, slicing or paring machines	u	5	0	
	8465.99.00.00	-- Other	u	5	0	
84.66		**Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.**				
	8466.10.00.00	- Tool holders and self-opening dieheads	kg	5	0	
	8466.20.00.00	- Work holders	kg	5	0	
	8466.30.00.00	- Dividing heads and other special attachments for machines	kg	5	0	
		- Other :				
	8466.91.00.00	-- For machines of heading 84.64	kg	5	0	
	8466.92.00.00	-- For machines of heading 84.65	kg	5	0	
	8466.93.00.00	-- For machines of headings 84.56 to 84.61	kg	5	0	
	8466.94.00.00	-- For machines of heading 84.62 or 84.63	kg	5	0	
84.67		**Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.**				
		- Pneumatic :				
	8467.11.00.00	-- Rotary type (including combined rotary-percussion)	u	5	15	
	8467.19.00.00	-- Other	u	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- With self-contained electric motor :				
	8467.21.00.00	-- Drills of all kinds	u	5	15	
	8467.22.00.00	-- Saws	u	5	15	
	8467.29.00.00	-- Other	u	5	15	
		- Other tools :				
	8467.81.00.00	-- Chain saws	u	5	15	
	8467.89.00.00	-- Other	u	5	15	
		- Parts :				
	8467.91.00.00	-- Of chain saws	kg	5	15	
	8467.92.00.00	-- Of pneumatic tools	kg	5	15	
	8467.99.00.00	-- Other	kg	5	15	
84.68		**Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.**				
	8468.10.00.00	- Hand-held blow pipes	u	5	15	
	8468.20.00.00	- Other gas-operated machinery and apparatus	u	5	15	
	8468.80.00.00	- Other machinery and apparatus	u	5	15	
	8468.90.00.00	- Parts	kg	5	15	
[84.69]						
84.70		**Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.**				
	8470.10.00.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	u	20	15	
		- Other electronic calculating machines :				
	8470.21.00.00	-- Incorporating a printing device	u	20	15	
	8470.29.00.00	-- Other	u	20	15	
	8470.30.00.00	- Other calculating machines	u	20	15	
	8470.50.00.00	- Cash registers	u	20	15	
	8470.90.00.00	- Other	u	20	15	
84.71		**Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.**				
		- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:				
	8471.30.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8471.30.90.00	-- Other	u	5	15	
		- Other automatic data processing machines :				
		-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:				
	8471.41.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8471.41.90.00	--- Other	u	5	15	
		-- Other, presented in the form of systems:				
	8471.49.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8471.49.90.00	--- Other	u	5	15	
		- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units:				
	8471.50.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8471.50.90.00	-- Other	u	5	15	
		- Input or output units, whether or not containing storage units in the same housing:				
	8471.60.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8471.60.90.00	-- Other	u	5	15	
		- Storage units:				
	8471.70.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8471.70.90.00	-- Other	u	5	15	
		- Other units of automatic data processing machines:				
	8471.80.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8471.80.90.00	-- Other	u	5	15	
	8471.90.00.00	- Other	u	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
84.72		**Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).**				
	8472.10.00.00	- Duplicating machines	u	20	15	
	8472.30.00.00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	u	20	15	
	8472.90.00.00	- Other	u	20	15	
84.73		**Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.**				
		- Parts and accessories of the machines of heading 84.70 :				
	8473.21.00.00	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	kg	10	15	
	8473.29.00.00	-- Other	kg	10	15	
	8473.30.00.00	- Parts and accessories of the machines of heading 84.71	kg	5	15	
	8473.40.00.00	- Parts and accessories of the machines of heading 84.72	kg	10	15	
	8473.50.00.00	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.70 to 84.72	kg	10	15	
84.74		**Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.**				
	8474.10.00.00	- Sorting, screening, separating or washing machines	u	5	0	
	8474.20.00.00	- Crushing or grinding machines	u	5	0	
		- Mixing or kneading machines :				
	8474.31.00.00	-- Concrete or mortar mixers	u	5	15	
	8474.32.00.00	-- Machines for mixing mineral substances with bitumen	u	5	15	
	8474.39.00.00	-- Other	u	5	15	
	8474.80.00.00	- Other machinery	u	5	15	
	8474.90.00.00	- Parts	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
84.75		**Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.**				
	8475.10.00.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	u	5	0	
		- Machines for manufacturing or hot working glass or glassware :				
	8475.21.00.00	-- Machines for making optical fibres and preforms thereof	u	5	0	
	8475.29.00.00	-- Other	u	5	0	
	8475.90.00.00	- Parts	kg	5	0	
84.76		**Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.**				
		- Automatic beverage-vending machines :				
	8476.21.00.00	-- Incorporating heating or refrigerating devices	u	5	15	
	8476.29.00.00	-- Other	u	5	15	
		- Other machines :				
	8476.81.00.00	-- Incorporating heating or refrigerating devices	u	5	15	
	8476.89.00.00	-- Other	u	5	15	
	8476.90.00.00	- Parts	kg	5	15	
84.77		**Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.**				
	8477.10.00.00	- Injection-moulding machines	u	5	0	
	8477.20.00.00	- Extruders	u	5	0	
	8477.30.00.00	- Blow moulding machines	u	5	0	
	8477.40.00.00	- Vacuum moulding machines and other thermoforming machines	u	5	0	
		- Other machinery for moulding or otherwise forming :				
	8477.51.00.00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	5	0	
	8477.59.00.00	-- Other	u	5	0	
	8477.80.00.00	- Other machinery	u	5	0	
	8477.90.00.00	- Parts	kg	5	0	
84.78		**Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.**				
	8478.10.00.00	- Machinery	u	5	0	
	8478.90.00.00	- Parts	kg	5	0	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
84.79		**Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.**				
	8479.10.00.00	- Machinery for public works, building or the like	u	5	15	
	8479.20.00.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	u	5	0	
	8479.30.00.00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	u	5	0	
	8479.40.00.00	- Rope or cable-making machines	u	5	0	
	8479.50.00.00	- Industrial robots, not elsewhere specified or included	u	5	0	
	8479.60.00.00	- Evaporative air coolers	u	5	15	
		- Passenger boarding bridges :				
	8479.71.00.00	-- Of a kind used in airports	u	5	15	
	8479.79.00.00	-- Other	u	5	15	
		- Other machines and mechanical appliances :				
	8479.81.00.00	-- For treating metal, including electric wire coil-winders	u	5	0	
	8479.82.00.00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	u	5	0	
	8479.89.00.00	-- Other	u	5	0	
	8479.90.00.00	- Parts	kg	5	15	
84.80		**Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.**				
	8480.10.00.00	- Moulding boxes for metal foundry	kg	5	15	
	8480.20.00.00	- Mould bases	kg	5	15	
	8480.30.00.00	- Moulding patterns	kg	5	15	
		- Moulds for metal or metal carbides :				
	8480.41.00.00	-- Injection or compression types	kg	5	15	
	8480.49.00.00	-- Other	kg	5	15	
	8480.50.00.00	- Moulds for glass	kg	5	15	
	8480.60.00.00	- Moulds for mineral materials	kg	5	15	
		- Moulds for rubber or plastics :				
	8480.71.00.00	-- Injection or compression types	kg	5	15	
	8480.79.00.00	-- Other	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
84.81		**Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.**				
	8481.10.00.00	- Pressure-reducing valves	kg	10	15	
	8481.20.00.00	- Valves for oleohydraulic or pneumatic transmissions	kg	5	15	
	8481.30.00.00	- Check (nonreturn) valves	kg	10	15	
	8481.40.00.00	- Safety or relief valves	kg	10	15	
	8481.80.00.00	- Other appliances	kg	10	15	
	8481.90.00.00	- Parts	kg	10	15	
84.82		**Ball or roller bearings.**				
	8482.10.00.00	- Ball bearings	u	10	15	
	8482.20.00.00	- Tapered roller bearings, including cone and tapered roller assemblies	u	10	15	
	8482.30.00.00	- Spherical roller bearings	u	10	15	
	8482.40.00.00	- Needle roller bearings	u	10	15	
	8482.50.00.00	- Other cylindrical roller bearings	u	10	15	
	8482.80.00.00	- Other, including combined ball/roller bearings	u	0	15	
		- Parts :				
	8482.91.00.00	-- Balls, needles and rollers	kg	10	15	
	8482.99.00.00	-- Other	kg	10	15	
84.83		**Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).**				
	8483.10.00.00	- Transmission shafts (including cam shafts and crank shafts) and cranks	u	0	15	
	8483.20.00.00	- Bearing housings, incorporating ball or roller bearings	u	10	15	
	8483.30.00.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	u	0	15	
	8483.40.00.00	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	u	10	15	
	8483.50.00.00	- Flywheels and pulleys, including pulley blocks	u	0	15	
	8483.60.00.00	- Clutches and shaft couplings (including universal joints)	u	0	15	
	8483.90.00.00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
84.84		**Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.**				
	8484.10.00.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	kg	0	15	
	8484.20.00.00	- Mechanical seals	kg	10	15	
	8484.90.00.00	- Other	kg	10	15	
[84.85]						
84.86		**Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.**				
	8486.10.00.00	- Machines and apparatus for the manufacture of boules or wafers	u	10	15	
		- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:				
		-- Apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials:				
	8486.20.11.00	--- Direct write-on-wafer apparatus	u	20	15	
	8486.20.12.00	--- Step and repeat aligners	u	20	15	
	8486.20.19.00	--- Other	u	20	15	
	8486.20.90.00	-- Other	u	10	15	
		- Machines and apparatus for the manufacture of flat panel displays:				
	8486.30.10.00	-- For photographic or cinematographic laboratories; negatoscopes	u	20	15	
	8486.30.90.00	-- Other	u	10	15	
	8486.40.00.00	- Machines and apparatus specified in Note 9 (C) to this Chapter	u	10	15	
		- Parts and accessories:				
	8486.90.10.00	-- Of machines and apparatus of subheading 8686.20 and 8486.30	kg	10	15	
	8486.90.90.00	-- Other	kg	5	15	
84.87		**Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.**				
	8487.10.00.00	- Ships' or boats' propellers and blades therefor	kg	10	15	
	8487.90.00.00	- Other	kg	10	15	

Chapter 85

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

Notes.

1.- This Chapter does not cover :

(a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(b) Articles of glass of heading 70.11;

(c) Machines and apparatus of heading 84.86;

(d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or

(e) Electrically heated furniture of Chapter 94.

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

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

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

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

(a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

(b) Other machines provided the weight of such machines does not exceed 20 kg.

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

5.- For the purposes of heading 85.23 :

(a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E^2PROM") 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.

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

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

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

7.- 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.

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

9.- 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.

(iv) Multi-component integrated circuits (MCOs) : a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components : silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition :

1. "Components" may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.
2. "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.
3. (a)"Silicon based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical quantities" relates to real world phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

(b) "Silicon based actuators" consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.

(c)"Silicon based resonators" are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(d)"Silicon based oscillators" are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures. .

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

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

Subheading Note.

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.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
85.01		**Electric motors and generators (excluding generating sets).**				
	8501.10.00.00	- Motors of an output not exceeding 37.5 W	u	5	15	
	8501.20.00.00	- Universal AC/DC motors of an output exceeding 37.5 W	u	5	15	
		- Other DC motors; DC generators :				
	8501.31.00.00	-- Of an output not exceeding 750 W	u	5	15	
	8501.32.00.00	-- Of an output exceeding 750 W but not exceeding 75 kW	u	5	15	
	8501.33.00.00	-- Of an output exceeding 75 kW but not exceeding 375 kW	u	5	15	
	8501.34.00.00	-- Of an output exceeding 375 kW	u	5	15	
	8501.40.00.00	- Other AC motors, single-phase	u	5	15	
		- Other AC motors, multi-phase :				
	8501.51.00.00	-- Of an output not exceeding 750 W	u	5	15	
	8501.52.00.00	-- Of an output exceeding 750 W but not exceeding 75 kW	u	5	15	
	8501.53.00.00	-- Of an output exceeding 75 kW	u	5	15	
		- AC generators (alternators) :				
	8501.61.00.00	-- Of an output not exceeding 75 kVA	u	5	15	
	8501.62.00.00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	u	5	15	
	8501.63.00.00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	u	5	15	
	8501.64.00.00	-- Of an output exceeding 750 kVA	u	5	15	
85.02		**Electric generating sets and rotary converters.**				
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :				
		-- Of an output not exceeding 75 kVA:				
	8502.11.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8502.11.90.00	--- Other	u	5	15	
		-- Of an output exceeding 75 kVA but not exceeding 375 kVA:				
	8502.12.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8502.12.90.00	--- Other	u	5	15	
		-- Of an output exceeding 375 kVA:				
	8502.13.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8502.13.90.00	--- Other	u	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Generating sets with spark-ignition internal combustion piston engines:				
	8502.20.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8502.20.90.00	-- Other	u	5	15	
		- Other generating sets :				
	8502.31.00.00	-- Wind-powered	u	5	15	
		-- Other:				
	8502.39.10.00	--- Solar-powered	u	5	15	
	8502.39.20.00	--- Gas-powered	u	5	15	
	8502.39.90.00	--- Other	u	5	15	
	8502.40.00.00	- Electric rotary converters	u	5	15	
85.03	8503.00.00.00	**Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.**	kg	5	15	
85.04		**Electrical transformers, static converters (for example, rectifiers) and inductors.**				
	8504.10.00.00	- Ballasts for discharge lamps or tubes	u	5	15	
		- Liquid dielectric transformers :				
	8504.21.00.00	-- Having a power handling capacity not exceeding 650 kVA	u	5	15	
	8504.22.00.00	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	u	5	15	
	8504.23.00.00	-- Having a power handling capacity exceeding 10,000 kVA	u	5	15	
		- Other transformers :				
	8504.31.00.00	-- Having a power handling capacity not exceeding 1 kVA	u	5	15	
	8504.32.00.00	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	u	5	15	
	8504.33.00.00	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	u	5	15	
	8504.34.00.00	-- Having a power handling capacity exceeding 500 kVA	u	5	15	
		- Static converters:				
	8504.40.10.00	-- Uninterruptible power supply (UPS)	u	5	15	
	8504.40.20.00	-- Battery chargers	u	5	15	
	8504.40.90.00	-- Other	u	5	15	
		- Other inductors:				
	8504.50.10.00	-- Choke coil (chokes)	u	5	15	
	8504.50.90.00	-- Other	u	5	15	
	8504.90.00.00	- Parts	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
85.05		**Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.**				
		- Permanent magnets and articles intended to become permanent magnets after magnetisation :				
	8505.11.00.00	-- Of metal	kg	5	15	
	8505.19.00.00	-- Other	kg	5	15	
		- Electro-magnetic couplings, clutches and brakes:				
	8505.20.10.00	-- For motor vehicles	kg	10	15	
	8505.20.90.00	-- Other	kg	10	15	
	8505.90.00.00	- Other, including parts	kg	10	15	
85.06		**Primary cells and primary batteries.**				
		- Manganese dioxide:				
	8506.10.10.00	-- R20 (Flashlight and radio batteries)	u	20	15	
	8506.10.90.00	-- Other	u	20	15	
	8506.30.00.00	- Mercuric oxide	u	20	15	
	8506.40.00.00	- Silver oxide	u	20	15	
	8506.50.00.00	- Lithium	u	20	15	
	8506.60.00.00	- Air-zinc	u	20	15	
	8506.80.00.00	- Other primary cells and primary batteries	u	20	15	
	8506.90.00.00	- Parts	kg	5	15	
85.07		**Electric accumulators, including separators therefor, whether or not rectangular (including square).**				
	8507.10.00.00	- Lead-acid, of a kind used for starting piston engines	u	20	15	
	8507.20.00.00	- Other lead-acid accumulators	u	20	15	
	8507.30.00.00	- Nickel-cadmium	u	20	15	
	8507.40.00.00	- Nickel-iron	u	20	15	
	8507.50.00.00	- Nickel-metal hydride	u	20	15	
	8507.60.00.00	- Lithium-ion	u	20	15	
	8507.80.00.00	- Other accumulators	u	20	15	
	8507.90.00.00	- Parts	kg	10	15	
85.08		**Vacuum cleaners.**				
		- With self-contained electric motor :				
	8508.11.00.00	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	u	20	15	
	8508.19.00.00	-- Other	u	20	15	
	8508.60.00.00	- Other vacuum cleaners	u	20	15	
	8508.70.00.00	- Parts	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
85.09		**Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.**				
	8509.40.00.00	- Food grinders and mixers; fruit or vegetable juice extractors	u	20	15	
	8509.80.00.00	- Other appliances	u	20	15	
	8509.90.00.00	- Parts	kg	10	15	
85.10		**Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.**				
	8510.10.00.00	- Shavers	u	20	15	
	8510.20.00.00	- Hair clippers	u	20	15	
	8510.30.00.00	- Hair-removing appliances	u	20	15	
	8510.90.00.00	- Parts	kg	10	15	
85.11		**Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.**				
	8511.10.00.00	- Sparking plugs	u	0	15	
	8511.20.00.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	u	10	15	
	8511.30.00.00	- Distributors; ignition coils	u	0	15	
	8511.40.00.00	- Starter motors and dual purpose starter-generators	u	0	15	
	8511.50.00.00	- Other generators	u	10	15	
	8511.80.00.00	- Other equipment	u	10	15	
	8511.90.00.00	- Parts	kg	5	15	
85.12		**Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.**				
	8512.10.00.00	- Lighting or visual signalling equipment of a kind used on bicycles	u	10	15	
	8512.20.00.00	- Other lighting or visual signalling equipment	u	0	15	
	8512.30.00.00	- Sound signalling equipment	u	0	15	
	8512.40.00.00	- Windscreen wipers, defrosters and demisters	u	10	15	
	8512.90.00.00	- Parts	kg	5	15	
85.13		**Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.**				
	8513.10.00.00	- Lamps	u	20	15	
	8513.90.00.00	- Parts	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
85.14		**Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.**				
	8514.10.00.00	- Resistance heated furnaces and ovens	u	5	15	
	8514.20.00.00	- Furnaces and ovens functioning by induction or dielectric loss	u	5	15	
	8514.30.00.00	- Other furnaces and ovens	u	5	15	
	8514.40.00.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	u	5	15	
	8514.90.00.00	- Parts	kg	5	15	
85.15		**Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.** - Brazing or soldering machines and apparatus :				
	8515.11.00.00	-- Soldering irons and guns	u	5	15	
	8515.19.00.00	-- Other	u	5	15	
		- Machines and apparatus for resistance welding of metal :				
	8515.21.00.00	-- Fully or partly automatic	u	5	15	
	8515.29.00.00	-- Other	u	5	15	
		- Machines and apparatus for arc (including plasma arc) welding of metals :				
	8515.31.00.00	-- Fully or partly automatic	u	5	15	
	8515.39.00.00	-- Other	u	5	15	
	8515.80.00.00	- Other machines and apparatus	u	5	15	
	8515.90.00.00	- Parts	kg	5	15	
85.16		**Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.**				
	8516.10.00.00	- Electric instantaneous or storage water heaters and immersion heaters	u	20	15	
		- Electric space heating apparatus and electric soil heating apparatus :				
	8516.21.00.00	-- Storage heating radiators	u	20	15	
	8516.29.00.00	-- Other	u	20	15	
		- Electro-thermic hair-dressing or hand-drying apparatus :				
	8516.31.00.00	-- Hair dryers	u	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8516.32.00.00	-- Other hair-dressing apparatus	u	20	15	
	8516.33.00.00	-- Hand-drying apparatus	u	20	15	
	8516.40.00.00	- Electric smoothing irons	u	20	15	
	8516.50.00.00	- Microwave ovens	u	20	15	
		- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:				
	8516.60.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	20	15	
	8516.60.90.00	-- Other	u	20	15	
		- Other electro-thermic appliances :				
	8516.71.00.00	-- Coffee or tea makers	u	20	15	
	8516.72.00.00	-- Toasters	u	20	15	
		-- Other:				
	8516.79.10.00	--- Kettle	u	20	15	
	8516.79.20.00	--- Perfume or incense heaters, and heaters for diffusing insecticides	u	20	15	
	8516.79.90.00	--- Other	u	20	15	
	8516.80.00.00	- Electric heating resistors	u	20	15	
	8516.90.00.00	- Parts	kg	10	15	
85.17		**Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.**				
		- Telephone sets, including telephones for cellular networks or for other wireless networks :				
	8517.11.00.00	-- Line telephone sets with cordless handsets	u	10	15	
	8517.12.00.00	-- Telephones for cellular networks or for other wireless networks	u	10	15	
	8517.18.00.00	-- Other	u	10	15	
		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :				
	8517.61.00.00	-- Base stations	u	10	15	
	8517.62.00.00	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	u	10	15	
	8517.69.00.00	-- Other	u	10	15	
	8517.70.00.00	- Parts	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
85.18		**Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.**				
	8518.10.00.00	- Microphones and stands therefor	u	20	15	
		- Loudspeakers, whether or not mounted in their enclosures :				
	8518.21.00.00	-- Single loudspeakers, mounted in their enclosures	u	20	15	
	8518.22.00.00	-- Multiple loudspeakers, mounted in the same enclosure	u	20	15	
	8518.29.00.00	-- Other	u	20	15	
	8518.30.00.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	u	20	15	
	8518.40.00.00	- Audio-frequency electric amplifiers	u	20	15	
	8518.50.00.00	- Electric sound amplifier sets	u	20	15	
	8518.90.00.00	- Parts	kg	20	15	
85.19		**Sound recording or reproducing apparatus.**				
	8519.20.00.00	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	u	20	15	
	8519.30.00.00	- Turntables (record-decks)	u	20	15	
	8519.50.00.00	- Telephone answering machines	u	20	15	
		- Other apparatus :				
		-- Using magnetic, optical or semiconductor media:				
	8519.81.10.00	--- Portable multimedia player	u	20	15	
	8519.81.90.00	--- Other	u	20	15	
	8519.89.00.00	-- Other	u	20	15	
[85.20]						
85.21		**Video recording or reproducing apparatus, whether or not incorporating a video tuner.**				
	8521.10.00.00	- Magnetic tape-type	u	20	15	
		- Other:				
	8521.90.10.00	-- DVD player/recorder	u	20	15	
	8521.90.90.00	-- Other	u	20	15	
85.22		**Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.**				
	8522.10.00.00	- Pick-up cartridges	kg	20	15	
	8522.90.00.00	- Other	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
85.23		**Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.**				
		- Magnetic media :				
		-- Cards incorporating a magnetic stripe:				
	8523.21.10.00	--- Recorded	u	20	15	
	8523.21.90.00	--- Unrecorded	u	20	15	
		-- Other:				
	8523.29.10.00	--- Of a width not exceeding 4mm	u	10	15	
	8523.29.90.00	--- Other	u	20	15	
		- Optical media :				
	8523.41.00.00	-- Unrecorded	u	20	15	
	8523.49.00.00	-- Other	u	20	15	
		- Semiconductor media :				
	8523.51.00.00	-- Solid-state non-volatile storage devices	u	20	15	
	8523.52.00.00	-- “Smart cards”	u	20	15	
	8523.59.00.00	-- Other	u	20	15	
	8523.80.00.00	- Other	u	20	15	
[85.24]						
85.25		**Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.**				
	8525.50.00.00	- Transmission apparatus	u	5	15	
	8525.60.00.00	- Transmission apparatus incorporating reception apparatus	u	5	15	
	8525.80.00.00	- Television cameras, digital cameras and video camera recorders	u	5	15	
85.26		**Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.**				
	8526.10.00.00	- Radar apparatus	u	5	15	
		- Other :				
	8526.91.00.00	-- Radio navigational aid apparatus	u	5	15	
	8526.92.00.00	-- Radio remote control apparatus	u	5	15	
85.27		**Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.**				
		- Radio-broadcast receivers capable of operating without an external source of power :				
	8527.12.00.00	-- Pocket-size radio cassette-players	u	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8527.13.00.00	-- Other apparatus combined with sound recording or reproducing apparatus	u	20	15	
		-- Other:				
	8527.19.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8527.19.20.00	--- Radio receiving sets	u	20	15	
	8527.19.90.00	--- Other	u	20	15	
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :				
	8527.21.00.00	-- Combined with sound recording or reproducing apparatus	u	20	15	
	8527.29.00.00	-- Other	u	20	15	
		- Other :				
	8527.91.00.00	-- Combined with sound recording or reproducing apparatus	u	20	15	
	8527.92.00.00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	u	20	15	
	8527.99.00.00	-- Other	u	20	15	
85.28		**Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.**				
		- Cathode-ray tube monitors :				
	8528.42.00.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	u	5	15	
	8528.49.00.00	-- Other	u	20	15	
		- Other monitors :				
	8528.52.00.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	u	5	15	
	8528.59.00.00	-- Other	u	20	15	
		- Projectors :				
	8528.62.00.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	u	5	15	
	8528.69.00.00	-- Other	u	20	15	
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus : -- Not designed to incorporate a video display or screen:				
	8528.71.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8528.71.90.00	--- Other	u	20	15	
		-- Other, colour:				

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8528.72.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8528.72.90.00	--- Other	u	20	15	
		-- Other, monochrome:				
	8528.73.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8528.73.90.00	--- Other	u	20	15	
85.29		**Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.**				
	8529.10.00.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	kg	20	15	
	8529.90.00.00	- Other	kg	10	15	
85.30		**Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).**				
	8530.10.00.00	- Equipment for railways or tramways	u	5	0	
	8530.80.00.00	- Other equipment	u	5	15	
	8530.90.00.00	- Parts	kg	5	15	
85.31		**Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.**				
	8531.10.00.00	- Burglar or fire alarms and similar apparatus	u	5	15	
	8531.20.00.00	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	u	10	15	
	8531.80.00.00	- Other apparatus	u	10	15	
	8531.90.00.00	- Parts	kg	5	15	
85.32		**Electrical capacitors, fixed, variable or adjustable (pre-set).**				
	8532.10.00.00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	kg	5	15	
		- Other fixed capacitors :				
	8532.21.00.00	-- Tantalum	kg	5	15	
	8532.22.00.00	-- Aluminium electrolytic	kg	5	15	
	8532.23.00.00	-- Ceramic dielectric, single layer	kg	5	15	
	8532.24.00.00	-- Ceramic dielectric, multilayer	kg	5	15	
	8532.25.00.00	-- Dielectric of paper or plastics	kg	5	15	
	8532.29.00.00	-- Other	kg	5	15	
	8532.30.00.00	- Variable or adjustable (pre-set) capacitors	kg	5	15	
	8532.90.00.00	- Parts	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
85.33		**Electrical resistors (including rheostats and potentiometers), other than heating resistors.**				
	8533.10.00.00	- Fixed carbon resistors, composition or film types	kg	5	15	
		- Other fixed resistors :				
	8533.21.00.00	-- For a power handling capacity not exceeding 20 W	kg	5	15	
	8533.29.00.00	-- Other	kg	5	15	
		- Wirewound variable resistors, including rheostats and potentiometers :				
	8533.31.00.00	-- For a power handling capacity not exceeding 20 W	kg	5	15	
	8533.39.00.00	-- Other	kg	5	15	
	8533.40.00.00	- Other variable resistors, including rheostats and potentiometers	kg	5	15	
	8533.90.00.00	- Parts	kg	5	15	
85.34	8534.00.00.00	**Printed circuits.**	kg	5	15	
85.35		**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.**				
	8535.10.00.00	- Fuses	kg	10	15	
		- Automatic circuit breakers :				
	8535.21.00.00	-- For a voltage of less than 72.5 kV	kg	10	15	
	8535.29.00.00	-- Other	kg	10	15	
	8535.30.00.00	- Isolating switches and make-and-break switches	kg	10	15	
	8535.40.00.00	- Lightning arresters, voltage limiters and surge suppressors	kg	10	15	
	8535.90.00.00	- Other	kg	10	15	
85.36		**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.**				
	8536.10.00.00	- Fuses	kg	20	15	
	8536.20.00.00	- Automatic circuit breakers	kg	20	15	
	8536.30.00.00	- Other apparatus for protecting electrical circuits	kg	20	15	
		- Relays :				
	8536.41.00.00	-- For a voltage not exceeding 60 V	kg	20	15	
	8536.49.00.00	-- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8536.50.00.00	- Other switches	kg	20	15	
		- Lamp-holders, plugs and sockets :				
	8536.61.00.00	-- Lamp-holders	kg	20	15	
	8536.69.00.00	-- Other	kg	20	15	
	8536.70.00.00	- Connectors for optical fibres, optical fibre bundles or cables	kg	20	15	
	8536.90.00.00	- Other apparatus	kg	20	15	
85.37		**Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.**				
	8537.10.00.00	- For a voltage not exceeding 1,000 V	kg	5	15	
	8537.20.00.00	- For a voltage exceeding 1,000 V	kg	5	15	
85.38		**Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.**				
	8538.10.00.00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	kg	5	15	
	8538.90.00.00	- Other	kg	5	15	
85.39		**Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED).**				
	8539.10.00.00	- Sealed beam lamp units	u	20	15	
		- Other filament lamps, excluding ultra-violet or infra-red lamps :				
	8539.21.00.00	-- Tungsten halogen	u	20	15	
	8539.22.00.00	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	u	20	15	
	8539.29.00.00	-- Other	u	20	15	
		- Discharge lamps, other than ultra-violet lamps :				
		-- Fluorescent, hot cathode:				
	8539.31.10.00	--- Energy saving compact fluorescent lamps (CFL)	u	20	15	
	8539.31.90.00	--- Other	u	20	15	
	8539.32.00.00	-- Mercury or sodium vapour lamps; metal halide lamps	u	20	15	
	8539.39.00.00	-- Other	u	20	15	
		- Ultra-violet or infra-red lamps; arc-lamps :				
	8539.41.00.00	-- Arc-lamps	u	20	15	
	8539.49.00.00	-- Other	u	20	15	
	8539.50.00.00	-- Light-emitting diode (LED) lamps	u	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8539.90.00.00	- Parts	kg	10	15	
85.40		**Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).**				
		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes :				
	8540.11.00.00	-- Colour	u	10	15	
	8540.12.00.00	-- Monochrome	u	10	15	
	8540.20.00.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	u	5	15	
	8540.40.00.00	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	u	10	15	
	8540.60.00.00	- Other cathode-ray tubes	u	10	15	
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :				
	8540.71.00.00	-- Magnetrons	u	10	15	
	8540.79.00.00	-- Other	u	10	15	
		- Other valves and tubes :				
	8540.81.00.00	-- Receiver or amplifier valves and tubes	u	10	15	
	8540.89.00.00	-- Other	u	10	15	
		- Parts :				
	8540.91.00.00	-- Of cathode-ray tubes	kg	5	15	
	8540.99.00.00	-- Other	kg	5	15	
85.41		**Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting-diodes (LED); mounted piezo-electric crystals.**				
	8541.10.00.00	- Diodes, other than photosensitive or light-emitting diodes (LED)	u	10	15	
		- Transistors, other than photosensitive transistors :				
	8541.21.00.00	-- With a dissipation rate of less than 1 W	u	10	15	
	8541.29.00.00	-- Other	u	10	15	
	8541.30.00.00	- Thyristors, diacs and triacs, other than photosensitive devices	u	10	15	
		- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED):				
	8541.40.10.00	-- Solar cells whether or not in modules or made up into panels	u	0	15	
	8541.40.90.00	-- Other	u	0	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8541.50.00.00	- Other semiconductor devices	u	10	15	
	8541.60.00.00	- Mounted piezo-electric crystals	u	10	15	
	8541.90.00.00	- Parts	kg	5	15	
85.42		**Electronic integrated circuits.**				
		- Electronic integrated circuits :				
	8542.31.00.00	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	u	10	15	
	8542.32.00.00	-- Memories	u	10	15	
	8542.33.00.00	-- Amplifiers	u	10	15	
	8542.39.00.00	-- Other	u	10	15	
	8542.90.00.00	- Parts	u	5	15	
85.43		**Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.**				
	8543.10.00.00	- Particle accelerators	u	10	15	
	8543.20.00.00	- Signal generators	u	10	15	
	8543.30.00.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	u	10	0	
	8543.70.00.00	- Other machines and apparatus	u	10	15	
	8543.90.00.00	- Parts	kg	5	15	
85.44		**Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.**				
		- Winding wire :				
	8544.11.00.00	-- Of copper	kg	10	15	
	8544.19.00.00	-- Other	kg	10	15	
	8544.20.00.00	- Co-axial cable and other co-axial electric conductors	kg	20	15	
	8544.30.00.00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg	0	15	
		- Other electric conductors, for a voltage not exceeding 1,000 V :				
	8544.42.00.00	-- Fitted with connectors	kg	20	15	
		-- Other:				
	8544.49.10.00	--- Almenec insulated self-supporting cables with metallic part made of 7 uninsulated strands of diameter between 3.15mm and 3.55mm	kg	10	15	
	8544.49.90.00	--- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8544.60.00.00	- Other electric conductors, for a voltage exceeding 1,000 V	kg	10	15	
	8544.70.00.00	- Optical fibre cables	kg	5	15	
85.45		**Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.**				
		- Electrodes :				
	8545.11.00.00	-- Of a kind used for furnaces	kg	10	15	
	8545.19.00.00	-- Other	kg	10	15	
	8545.20.00.00	- Brushes	kg	10	15	
		-Other:				
	8545.90.10.00	-- Intended for the battery manufacturing industry	kg	5	15	
	8545.90.90.00	-- Other	kg	10	15	
85.46		**Electrical insulators of any material.**				
	8546.10.00.00	- Of glass	kg	10	15	
	8546.20.00.00	- Of ceramics	kg	10	15	
	8546.90.00.00	- Other	kg	10	15	
85.47		**Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.**				
	8547.10.00.00	- Insulating fittings of ceramics	kg	10	15	
	8547.20.00.00	- Insulating fittings of plastics	kg	10	15	
	8547.90.00.00	- Other	kg	10	15	
85.48		**Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.**				
	8548.10.00.00	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	kg	20	15	
	8548.90.00.00	- Other	kg	10	15	

Section XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

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

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

(a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);

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

(c) Articles of Chapter 82 (tools);

(d) Articles of heading 83.06;

(e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;

(f) Electrical machinery or equipment (Chapter 85);

(g) Articles of Chapter 90;

(h) Articles of Chapter 91;

(ij) Arms (Chapter 93);

(k) Lamps or lighting fittings of heading 94.05; or

(l) Brushes of a kind used as parts of vehicles (heading 96.03).

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

4.- For the purposes of this Section :

(a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

(b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;

(c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

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

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) In Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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

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

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Chapter 86

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

Notes.

1.- This Chapter does not cover :

(a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);

(b) Railway or tramway track construction material of iron or steel of heading 73.02; or

(c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2.- Heading 86.07 applies, *inter alia*, to :

(a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;

(b) Frames, underframes, bogies and bissel-bogies;

(c) Axle boxes; brake gear;

(d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;

(e) Coachwork.

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

(a) Assembled track, turntables, platform buffers, loading gauges;

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
86.01		**Rail locomotives powered from an external source of electricity or by electric accumulators.**				
	8601.10.00.00	- Powered from an external source of electricity	u	5	0	
	8601.20.00.00	- Powered by electric accumulators	u	5	0	
86.02		**Other rail locomotives; locomotive tenders.**				
	8602.10.00.00	- Diesel-electric locomotives	u	5	0	
	8602.90.00.00	- Other	u	5	0	
86.03		**Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.**				
	8603.10.00.00	- Powered from an external source of electricity	u	5	0	
	8603.90.00.00	- Other	u	5	0	
86.04	8604.00.00.00	**Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).**	u	5	0	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
86.05	8605.00.00.00	**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).**	u	5	0	
86.06		**Railway or tramway goods vans and wagons, not self-propelled.**				
	8606.10.00.00	- Tank wagons and the like	u	5	0	
	8606.30.00.00	- Self-discharging vans and wagons, other than those of subheading 8606.10	u	5	0	
		- Other :				
	8606.91.00.00	-- Covered and closed	u	5	0	
	8606.92.00.00	-- Open, with non-removable sides of a height exceeding 60 cm	u	5	0	
	8606.99.00.00	-- Other	u	5	0	
86.07		**Parts of railway or tramway locomotives or rolling-stock.**				
		- Bogies, bissel-bogies, axles and wheels, and parts thereof :				
	8607.11.00.00	-- Driving bogies and bissel-bogies	kg	5	0	
	8607.12.00.00	-- Other bogies and bissel-bogies	kg	5	0	
	8607.19.00.00	-- Other, including parts	kg	5	0	
		- Brakes and parts thereof :				
	8607.21.00.00	-- Air brakes and parts thereof	kg	5	0	
	8607.29.00.00	-- Other	kg	5	0	
	8607.30.00.00	- Hooks and other coupling devices, buffers, and parts thereof	kg	5	0	
		- Other :				
	8607.91.00.00	-- Of locomotives	kg	5	0	
	8607.99.00.00	-- Other	kg	5	0	
86.08	8608.00.00.00	**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.**	kg	5	0	
86.09	8609.00.00.00	**Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.**	u	5	15	

Chapter 87

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

Notes.

1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.

4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Additional Note.

In this Chapter, a used vehicle refers to a vehicle which has been used, aged more than six (6) months from the date of first registration or has been driven for 6000 kilometres or more.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
87.01		**Tractors (other than tractors of heading 87.09).**				
		- Single axle tractors:				
	8701.10.10.00	-- New	u	5	0	
	8701.10.20.00	-- Used	u	5	0	
		- Road tractors for semi-trailers:				
	8701.20.10.00	-- New	u	5	15	
	8701.20.20.00	-- Used	u	5	15	
		- Track-laying tractors:				
	8701.30.10.00	-- New	u	5	15	
	8701.30.20.00	-- Used	u	5	15	
		- Other, of an engine power :[4]				
		-- Not exceeding 18 kW :				
		--- New:				
	8701.91.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	0	15	
	8701.91.19.00	---- Other	u	0	15	
	8701.91.90.00	--- Used	u	0	15	

[4] Tractors other than agricultural tractors attract import duty of 5%. Declarants must use the '**user defined option'** in GCMS to capture the tax.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		-- Exceeding 18 kW but not exceeding 37 kW :				
		--- New:				
	8701.92.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	0	15	
	8701.92.19.00	---- Other	u	0	15	
	8701.92.90.00	--- Used	u	0	15	
		--Exceeding 37kW but not exceeding 75 kW :				
		--- New:				
	8701.93.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	0	15	
	8701.93.19.00	---- Other	u	0	15	
	8701.93.90.00	--- Used	u	0	15	
		--Exceeding 75 kW but not exceeding 130 kW :				
		--- New:				
	8701.94.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	0	15	
	8701.94.19.00	---- Other	u	0	15	
	8701.94.90.00	--- Used	u	0	15	
		--Exceeding 130 kW :				
		--- New:				
	8701.95.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	0	15	
	8701.95.19.00	---- Other	u	0	15	
	8701.95.90.00	--- Used	u	0	15	
87.02		**Motor vehicles for the transport of ten or more persons, including the driver.**				
		- With only compression-ignition internal combustion piston engine (diesel or semi-diesel):				
		-- New:				
		--- For 10 to 22 persons, including the driver:				
	8702.10.11.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8702.10.11.90	---- Other	u	5	15	
		--- For 23 to 30 persons, including the driver:				
	8702.10.12.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8702.10.12.90	---- Other	u	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		--- For more than 30 persons, including the driver:				
	8702.10.13.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8702.10.13.90	---- Other	u	5	15	
		-- Used:				
	8702.10.21.00	--- For 10 to 22 persons, including the driver	u	5	15	
	8702.10.22.00	--- For 23 to 30 persons, including the driver	u	5	15	
	8702.10.23.00	--- For more than 30 persons, including the driver	u	5	15	
		- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :				
		-- New:				
		--- For 10 to 22 persons, including the driver:				
	8702.20.11.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8702.20.11.90	---- Other	u	5	15	
		--- For 23 to 30 persons, including the driver:				
	8702.20.12.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8702.20.12.90	---- Other	u	5	15	
		--- For more than 30 persons, including the driver:				
	8702.20.13.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8702.20.13.90	---- Other	u	5	15	
		-- Used:				
	8702.20.21.00	--- For 10 to 22 persons, including the driver	u	5	15	
	8702.20.22.00	--- For 23 to 30 persons, including the driver	u	5	15	
	8702.20.23.00	--- For more than 30 persons, including the driver	u	5	15	
		- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion :				
		-- New:				
		--- For 10 to 22 persons, including the driver:				
	8702.30.11.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8702.30.11.90	---- Other	u	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		--- For 23 to 30 persons, including the driver:				
	8702.30.12.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8702.30.12.90	---- Other	u	5	15	
		--- For more than 30 persons, including the driver:				
	8702.30.13.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8702.30.13.90	---- Other	u	5	15	
		-- Used:				
	8702.30.21.00	--- For 10 to 22 persons, including the driver	u	5	15	
	8702.30.22.00	--- For 23 to 30 persons, including the driver	u	5	15	
	8702.30.23.00	--- For more than 30 persons, including the driver	u	5	15	
		- With only electric motor for propulsion :				
		-- New:				
		--- For 10 to 22 persons, including the driver:				
	8702.40.11.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8702.40.11.90	---- Other	u	5	15	
		--- For 23 to 30 persons, including the driver:				
	8702.40.12.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8702.40.12.90	---- Other	u	5	15	
		--- For more than 30 persons, including the driver:				
	8702.40.13.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8702.40.13.90	---- Other	u	5	15	
		-- Used:				
	8702.40.21.00	--- For 10 to 22 persons, including the driver	u	5	15	
	8702.40.22.00	--- For 23 to 30 persons, including the driver	u	5	15	
	8702.40.23.00	--- For more than 30 persons, including the driver	u	5	15	
		- Other:				
		-- New:				
		--- For 10 to 22 persons, including the driver:				
	8702.90.11.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8702.90.11.90	---- Other	u	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		--- For 23 to 30 persons, including the driver:				
	8702.90.12.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8702.90.12.90	---- Other	u	5	15	
		--- For more than 30 persons, including the driver:				
	8702.90.13.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8702.90.13.90	---- Other	u	5	15	
		-- Used:				
	8702.90.21.00	--- For 10 to 22 persons, including the driver	u	5	15	
	8702.90.22.00	--- For 23 to 30 persons, including the driver	u	5	15	
	8702.90.23.00	--- For more than 30 persons, including the driver	u	5	15	
87.03		**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.**				
	8703.10.00.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	u	20	15	
		- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :				
		-- Of a cylinder capacity not exceeding 1,000 cc:				
		--- New:				
	8703.21.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8703.21.19.00	---- Other	u	5	15	
	8703.21.20.00	--- Used	u	5	15	
		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:				
		--- New:				
	8703.22.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8703.22.19.00	---- Other	u	10	15	
	8703.22.20.00	--- Used	u	10	15	
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:				
		--- New:				
	8703.23.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8703.23.19.00	---- Other	u	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8703.23.20.00	--- Used	u	10	15	
		-- Of a cylinder capacity exceeding 3,000 cc:				
		--- New:				
	8703.24.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8703.24.19.00	---- Other	u	20	15	
	8703.24.20.00	--- Used	u	20	15	
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :				
		-- Of a cylinder capacity not exceeding 1,500 cc:				
		--- New:				
	8703.31.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8703.31.19.00	---- Other	u	5	15	
	8703.31.20.00	--- Used	u	5	15	
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:				
		--- New:				
	8703.32.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8703.32.19.00	---- Other	u	10	15	
	8703.32.20.00	--- Used	u	10	15	
		-- Of a cylinder capacity exceeding 2,500 cc:				
		--- New:				
	8703.33.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8703.33.19.00	---- Other	u	20	15	
	8703.33.20.00	--- Used	u	20	15	
		- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :				
		-- New:				
	8703.40.11.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8703.40.19.00	--- Other	u	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8703.40.20.00	-- Used	u	20	15	
		- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :				
		-- New:				
	8703.50.11.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8703.50.19.00	--- Other	u	20	15	
	8703.50.20.00	-- Used	u	20	15	
		- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of power :				
		-- New:				
	8703.60.11.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8703.60.19.00	--- Other	u	20	15	
	8703.60.20.00	-- Used	u	20	15	
		- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of power :				
		-- New:				
	8703.70.11.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8703.70.19.00	--- Other	u	20	15	
	8703.70.20.00	-- Used	u	20	15	
		- Other vehicles, with only electric motor for propulsion :				
		-- New:				
	8703.80.11.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8703.80.19.00	--- Other	u	20	15	
	8703.80.20.00	-- Used	u	20	15	
	8703.90.00.00	- Other	u	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
87.04		**Motor vehicles for the transport of goods.**				
		- Dumpers designed for off-highway use:				
	8704.10.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8704.10.90.00	-- Other	u	5	15	
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :				
		-- g.v.w. not exceeding 5 tonnes:				
		--- New:				
		---- Dumpers:				
	8704.21.11.10	----- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8704.21.11.90	----- Other	u	5	15	
		---- Other:				
	8704.21.19.10	----- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8704.21.19.90	----- Other	u	5	15	
	8704.21.20.00	--- Used	u	5	15	
		-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:				
		--- New:				
		---- Dumpers:				
	8704.22.11.10	----- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8704.22.11.90	----- Other	u	5	15	
		---- Other:				
	8704.22.19.10	----- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8704.22.19.90	----- Other	u	5	15	
	8704.22.20.00	--- Used	u	5	15	
		-- g.v.w. exceeding 20 tonnes:				
		--- New:				
		---- Dumpers:				
	8704.23.11.10	----- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8704.23.11.90	----- Other	u	5	15	
		---- Other:				
	8704.23.19.10	----- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8704.23.19.90	----- Other	u	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8704.23.20.00	--- Used	u	5	15	
		- Other, with spark-ignition internal combustion piston engine :				
		-- g.v.w. not exceeding 5 tonnes:				
		--- New:				
		---- Dumpers:				
	8704.31.11.10	----- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8704.31.11.90	----- Other	u	5	15	
		---- Other:				
	8704.31.19.10	----- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8704.31.19.90	----- Other	u	5	15	
	8704.31.20.00	--- Used	u	5	15	
		-- g.v.w. exceeding 5 tonnes				
		--- New:				
		---- Dumpers:				
	8704.32.11.10	----- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8704.32.11.90	----- Other	u	5	15	
		---- Other:				
	8704.32.19.10	----- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8704.32.19.90	----- Other	u	5	15	
	8704.32.20.00	--- Used	u	5	15	
		- Other:				
	8704.90.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8704.90.90.00	-- Other	u	5	15	
87.05		**Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).**				
	8705.10.00.00	- Crane lorries	u	5	15	
	8705.20.00.00	- Mobile drilling derricks	u	5	15	
	8705.30.00.00	- Fire fighting vehicles	u	5	15	
	8705.40.00.00	- Concrete-mixer lorries	u	5	15	
	8705.90.00.00	- Other	u	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
87.06		**Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.**				
		- For assembly plant:				
	8706.00.11.00	-- Of vehicles under sub-heading 8701.20.10.00	u	5	15	
	8706.00.12.00	-- Of vehicles under heading 87.02	u	5	15	
	8706.00.13.00	-- Of vehicles under heading 87.03	u	5	15	
	8706.00.14.00	-- Of vehicles under heading 87.04	u	5	15	
	8706.00.90.00	- Other	u	10	15	
87.07		**Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.**				
		- For the vehicles of heading 87.03:				
	8707.10.10.00	-- For assembly plant	u	5	15	
	8707.10.90.00	-- Other	u	10	15	
		- Other:				
		-- For assembly plant:				
	8707.90.11.00	--- Of vehicles under sub-heading 8701.20.10.00	u	5	15	
	8707.90.12.00	--- Of vehicles under heading 87.02	u	5	15	
	8707.90.13.00	--- Of vehicles under heading 87.04	u	5	15	
	8707.90.90.00	-- Other	u	5	15	
87.08		**Parts and accessories of the motor vehicles of headings 87.01 to 87.05.**				
	8708.10.00.00	- Bumpers and parts thereof	kg	0	15	
		- Other parts and accessories of bodies (including cabs) :				
	8708.21.00.00	-- Safety seat belts	kg	0	15	
	8708.29.00.00	-- Other	kg	0	15	
	8708.30.00.00	- Brakes and servo-brakes; parts thereof	kg	0	15	
	8708.40.00.00	- Gear boxes and parts thereof	kg	0	15	
	8708.50.00.00	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	kg	0	15	
	8708.70.00.00	- Road wheels and parts and accessories thereof	kg	0	15	
	8708.80.00.00	- Suspension systems and parts thereof (including shock-absorbers)	kg	0	15	
		- Other parts and accessories :				
	8708.91.00.00	-- Radiators and parts thereof	kg	0	15	
	8708.92.00.00	-- Silencers (mufflers) and exhaust pipes; parts thereof	kg	0	15	
	8708.93.00.00	-- Clutches and parts thereof	kg	0	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8708.94.00.00	-- Steering wheels, steering columns and steering boxes; parts thereof	kg	0	15	
	8708.95.00.00	-- Safety airbags with inflater system; parts thereof	kg	0	15	
	8708.99.00.00	-- Other	kg	0	15	
87.09		**Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.**				
		- Vehicles :				
	8709.11.00.00	-- Electrical	u	10	15	
	8709.19.00.00	-- Other	u	10	15	
	8709.90.00.00	- Parts	kg	5	15	
87.10	8710.00.00.00	**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.**	u	20	15	
87.11		**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.**				
		- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:				
	8711.10.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8711.10.90.00	-- Other	u	20	15	
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:				
	8711.20.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
		-- Other:				
	8711.20.91.00	--- Of cylinder capacity exceeding 50cc but not exceeding 80cc	u	20	15	
	8711.20.99.00	--- Of cylinder capacity exceeding 80cc but not exceeding 250cc	u	20	15	
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:				
	8711.30.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8711.30.90.00	-- Other	u	20	15	
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:				
	8711.40.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8711.40.90.00	-- Other	u	20	15	
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:				
	8711.50.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8711.50.90.00	-- Other	u	20	15	
		- With electric motor for propulsion :				
	8711.60.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8711.60.90.00	-- Other	u	20	15	
		- Other:				
	8711.90.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8711.90.90.00	-- Other	u	20	15	
87.12		**Bicycles and other cycles (including delivery tricycles), not motorised.**				
	8712.00.10.00	- Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	15	
	8712.00.90.00	- Other	u	20	15	
87.13		**Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.**				
	8713.10.00.00	- Not mechanically propelled	u	0	0	
	8713.90.00.00	- Other	u	0	0	
87.14		**Parts and accessories of vehicles of headings 87.11 to 87.13.**				
		- Of motorcycles (including mopeds):				
	8714.10.10.00	-- For assembly industry	kg	5	15	
	8714.10.90.00	-- Other	kg	10	15	
	8714.20.00.00	- Of carriages for disabled persons	kg	0	0	
		- Other :				
		-- Frames and forks, and parts thereof:				
	8714.91.10.00	--- For assembly industry	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8714.91.90.00	--- Other	kg	10	15	
		-- Wheel rims and spokes:				
	8714.92.10.00	--- For assembly industry	kg	5	15	
	8714.92.90.00	--- Other	kg	10	15	
		-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:				
	8714.93.10.00	--- For assembly industry	kg	5	15	
	8714.93.90.00	--- Other	kg	10	15	
		-- Brakes, including coaster braking hubs and hub brakes, and parts thereof:				
	8714.94.10.00	--- For assembly industry	kg	5	15	
	8714.94.90.00	--- Other	kg	10	15	
		-- Saddles:				
	8714.95.10.00	--- For assembly industry	u	5	15	
	8714.95.90.00	--- Other	u	10	15	
		-- Pedals and crank-gear, and parts thereof:				
	8714.96.10.00	--- For assembly industry	kg	5	15	
	8714.96.90.00	--- Other	kg	10	15	
		-- Other:				
	8714.99.10.00	--- For assembly industry	kg	5	15	
	8714.99.90.00	--- Other	kg	10	15	
87.15	8715.00.00.00	**Baby carriages and parts thereof.**	kg	20	15	
87.16		**Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.**				
	8716.10.00.00	- Trailers and semi-trailers of the caravan type, for housing or camping	u	10	15	
	8716.20.00.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u	10	15	
		- Other trailers and semi-trailers for the transport of goods :				
	8716.31.00.00	-- Tanker trailers and tanker semi-trailers	u	10	15	
		-- Other:				
	8716.39.10.00	--- For the haulage of timber	u	10	15	
		--- Other tipping trailers:				
	8716.39.21.00	---- With a carrying capacity of 6 cubic metres or less and a weight of less than 1,600 kg	u	10	15	
	8716.39.22.00	---- With a carrying capacity of 6 cubic metres or less and a weight of 1,600 kg or more	u	10	15	
	8716.39.23.00	---- With a carrying capacity of more than 6 cubic metres	u	10	15	
	8716.39.90.00	--- Other	u	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	8716.40.00.00	- Other trailers and semi-trailers	u	10	15	
		- Other vehicles:				
	8716.80.10.00	-- Vehicles drawn by animals	u	10	15	
		-- Other hand propelled vehicles:				
	8716.80.21.00	--- Wheel barrows	u	20	15	
	8716.80.29.00	--- Other	u	20	15	
	8716.80.90.00	-- Other	u	20	15	
		- Parts:				
	8716.90.10.00	-- Of trailers and semi-trailers	kg	5	15	
	8716.90.20.00	-- Of vehicles drawn by animals	kg	5	15	
	8716.90.90.00	-- Other	kg	10	15	

Chapter 88

Aircraft, spacecraft, and parts thereof

Subheading Note.

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
88.01	8801.00.00.00	**Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.**	u	5	15	
88.02		**Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.**				
		- Helicopters :				
	8802.11.00.00	-- Of an unladen weight not exceeding 2,000 kg	u	5	15	
	8802.12.00.00	-- Of an unladen weight exceeding 2,000 kg	u	5	15	
	8802.20.00.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	u	5	15	
	8802.30.00.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	u	5	15	
	8802.40.00.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	u	5	15	
	8802.60.00.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u	5	15	
88.03		**Parts of goods of heading 88.01 or 88.02.**				
	8803.10.00.00	- Propellers and rotors and parts thereof	kg	5	15	
	8803.20.00.00	- Under-carriages and parts thereof	kg	5	15	
	8803.30.00.00	- Other parts of aeroplanes or helicopters	kg	5	15	
	8803.90.00.00	- Other	kg	5	15	
88.04	8804.00.00.00	**Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.**	kg	5	15	
88.05		**Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.**				
	8805.10.00.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	kg	5	15	
		- Ground flying trainers and parts thereof :				
	8805.21.00.00	-- Air combat simulators and parts thereof	kg	5	15	
	8805.29.00.00	-- Other	kg	5	15	

Chapter 89

Ships, boats and floating structures

Note.

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
89.01		**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.**				
		- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:				
		-- Mechanically propelled passenger carrying vessels for inland navigation:				
	8901.10.11.00	--- Of a gross tonnage of 500 tonnes or less	u	5	15	
	8901.10.12.00	--- Of a gross tonnage more than 500 tonnes	u	5	15	
	8901.10.90.00	-- Other	u	5	15	
	8901.20.00.00	- Tankers	u	5	15	
	8901.30.00.00	- Refrigerated vessels, other than those of subheading 8901.20	u	5	15	
		- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:				
		-- Mechanically propelled vessels for the transport of goods by inland navigation:				
	8901.90.11.00	--- Of a gross tonnage of 500 tonnes or less	u	5	15	
	8901.90.12.00	--- Of a gross tonnage more than 500 tonnes	u	5	15	
	8901.90.90.00	-- Other	u	5	15	
89.02		**Fishing vessels; factory ships and other vessels for processing or preserving fishery products.**				
	8902.00.10.00	- Of a gross tonnage less than or equal to 10 tonnes	u	5	0	
	8902.00.20.00	- Of a gross tonnage more than 10 tonnes and less than or equal to 40 tonnes	u	5	0	
		- Of a gross tonnage more than 40 tonnes and less than or equal to 300 tonnes:				
	8902.00.31.00	-- Equiped with a freezer or freezing unit for the preservation of their catch	u	5	0	
	8902.00.39.00	-- Other	u	5	0	
		- Of a gross tonnage more than 300 tonnes:				
	8902.00.41.00	-- Equipped with a freezer or freezing unit for the preservation of their catch	u	5	0	
	8902.00.49.00	-- Other	u	5	0	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
89.03		**Yachts and other vessels for pleasure or sports; rowing boats and canoes.**				
	8903.10.00.00	- Inflatable	u	20	15	
		- Other :				
	8903.91.00.00	-- Sailboats, with or without auxiliary motor	u	20	15	
	8903.92.00.00	-- Motorboats, other than outboard motorboats	u	20	15	
	8903.99.00.00	-- Other	u	20	15	
89.04	8904.00.00.00	**Tugs and pusher craft.**	u	5	15	
89.05		**Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.**				
	8905.10.00.00	- Dredgers	u	5	0	
	8905.20.00.00	- Floating or submersible drilling or production platforms	u	5	15	
	8905.90.00.00	- Other	u	5	15	
89.06		**Other vessels, including warships and lifeboats other than rowing boats.**				
	8906.10.00.00	- Warships	u	10	15	
	8906.90.00.00	- Other	u	10	15	
89.07		**Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).**				
	8907.10.00.00	- Inflatable rafts	u	5	15	
	8907.90.00.00	- Other	u	10	15	
89.08	8908.00.00.00	**Vessels and other floating structures for breaking up.**	u	5	15	

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 or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;

(h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

(ij) Searchlights or spotlights of heading 94.05;

(k) Articles of Chapter 95;

(l) Monopods, bipods, tripods and similar articles, of heading 96.20;

(m) Capacity measures, which are to be classified according to their constituent material; or

(n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

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

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading 90.33.

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

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

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

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

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

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

7.- Heading 90.32 applies only to :

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
90.01		**Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.**				
	9001.10.00.00	- Optical fibres, optical fibre bundles and cables	kg	5	15	
	9001.20.00.00	- Sheets and plates of polarising material	kg	10	15	
	9001.30.00.00	- Contact lenses	u	5	15	
		- Spectacle lenses of glass:				
	9001.40.10.00	-- Ophthalmic lenses	u	5	15	
	9001.40.90.00	-- Other	u	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Spectacle lenses of other materials:				
	9001.50.10.00	-- Ophthalmic lenses	u	5	15	
	9001.50.90.00	-- Other	u	10	15	
	9001.90.00.00	- Other	kg	10	15	
90.02		**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.**				
		- Objective lenses :				
	9002.11.00.00	-- For cameras, projectors or photographic enlargers or reducers	kg	20	15	
	9002.19.00.00	-- Other	kg	20	15	
	9002.20.00.00	- Filters	kg	20	15	
	9002.90.00.00	- Other	kg	20	15	
90.03		**Frames and mountings for spectacles, goggles or the like, and parts thereof.**				
		- Frames and mountings :				
	9003.11.00.00	-- Of plastics	u	10	15	
	9003.19.00.00	-- Of other materials	u	10	15	
	9003.90.00.00	- Parts	kg	5	15	
90.04		**Spectacles, goggles and the like, corrective, protective or other.**				
	9004.10.00.00	- Sunglasses	u	10	15	
		- Other:				
	9004.90.10.00	-- For correcting vision	u	5	15	
	9004.90.90.00	-- Other	u	10	15	
90.05		**Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.**				
	9005.10.00.00	- Binoculars	u	20	15	
	9005.80.00.00	- Other instruments	u	20	15	
	9005.90.00.00	- Parts and accessories (including mountings)	kg	10	15	
90.06		**Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.**				

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	9006.30.00.00	- 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	u	20	15	
	9006.40.00.00	- Instant print cameras	u	20	15	
		- Other cameras :				
	9006.51.00.00	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	u	20	15	
	9006.52.00.00	-- Other, for roll film of a width less than 35 mm	u	20	15	
	9006.53.00.00	-- Other, for roll film of a width of 35 mm	u	20	15	
	9006.59.00.00	-- Other	u	20	15	
		- Photographic flashlight apparatus and flashbulbs :				
	9006.61.00.00	-- Discharge lamp ("electronic") flashlight apparatus	u	20	15	
	9006.69.00.00	-- Other	u	20	15	
		- Parts and accessories :				
	9006.91.00.00	-- For cameras	kg	10	15	
	9006.99.00.00	-- Other	kg	10	15	
90.07		**Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.**				
	9007.10.00.00	- Cameras	u	20	15	
	9007.20.00.00	- Projectors	u	20	15	
		- Parts and accessories :				
	9007.91.00.00	-- For cameras	kg	10	15	
	9007.92.00.00	-- For projectors	kg	10	15	
90.08		**Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.**				
	9008.50.00.00	- Projectors, enlargers and reducers	u	20	15	
	9008.90.00.00	- Parts and accessories	kg	10	15	
[90.09]						
90.10		**Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.**				
	9010.10.00.00	- 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	u	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	9010.50.00.00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	u	20	15	
	9010.60.00.00	- Projection screens	u	20	15	
	9010.90.00.00	- Parts and accessories	kg	10	15	
90.11		**Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.**				
	9011.10.00.00	- Stereoscopic microscopes	u	5	15	
	9011.20.00.00	- Other microscopes, for photomicrography, cinephoto-micrography or microprojection	u	5	15	
	9011.80.00.00	- Other microscopes	u	5	15	
	9011.90.00.00	- Parts and accessories	kg	5	15	
90.12		**Microscopes other than optical microscopes; diffraction apparatus.**				
	9012.10.00.00	- Microscopes other than optical microscopes; diffraction apparatus	u	5	15	
	9012.90.00.00	- Parts and accessories	kg	5	15	
90.13		**Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.**				
	9013.10.00.00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	u	20	15	
	9013.20.00.00	- Lasers, other than laser diodes	u	5	15	
	9013.80.00.00	- Other devices, appliances and instruments	u	10	15	
	9013.90.00.00	- Parts and accessories	kg	5	15	
90.14		**Direction finding compasses; other navigational instruments and appliances.**				
	9014.10.00.00	- Direction finding compasses	u	5	15	
	9014.20.00.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	u	5	15	
	9014.80.00.00	- Other instruments and appliances	u	5	15	
	9014.90.00.00	- Parts and accessories	kg	5	15	
90.15		**Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.**				
	9015.10.00.00	- Rangefinders	u	5	15	
	9015.20.00.00	- Theodolites and tachymeters (tacheometers)	u	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	9015.30.00.00	- Levels	u	5	15	
	9015.40.00.00	- Photogrammetrical surveying instruments and appliances	kg	5	15	
	9015.80.00.00	- Other instruments and appliances	u	5	15	
	9015.90.00.00	- Parts and accessories	kg	5	15	
90.16	9016.00.00.00	**Balances of a sensitivity of 5 cg or better, with or without weights.**	kg	5	15	
90.17		**Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.**				
	9017.10.00.00	- Drafting tables and machines, whether or not automatic	u	5	15	
	9017.20.00.00	- Other drawing, marking-out or mathematical calculating instruments	u	5	15	
	9017.30.00.00	- Micrometers, callipers and gauges	u	0	15	
	9017.80.00.00	- Other instruments	u	5	15	
	9017.90.00.00	- Parts and accessories	kg	5	15	
90.18		**Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.**				
		- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters) :				
	9018.11.00.00	-- Electro-cardiographs	u	5	0	
	9018.12.00.00	-- Ultrasonic scanning apparatus	u	5	0	
	9018.13.00.00	-- Magnetic resonance imaging apparatus	u	5	0	
	9018.14.00.00	-- Scintigraphic apparatus	u	5	0	
	9018.19.00.00	-- Other	u	5	0	
	9018.20.00.00	- Ultra-violet or infra-red ray apparatus	kg	5	0	
		- Syringes, needles, catheters, cannulae and the like :				
	9018.31.00.00	-- Syringes, with or without needles	u	5	0	
	9018.32.00.00	-- Tubular metal needles and needles for sutures	kg	5	0	
	9018.39.00.00	-- Other	u	5	0	
		- Other instruments and appliances, used in dental sciences :				
	9018.41.00.00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	kg	5	0	
	9018.49.00.00	-- Other	u	5	0	
	9018.50.00.00	- Other ophthalmic instruments and appliances	kg	5	0	
	9018.90.00.00	- Other instruments and appliances	u	5	0	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
90.19		**Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.**				
		- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:				
	9019.10.10.00	-- "Jacuzzi" and similar hydromassage apparatus	kg	5	15	
	9019.10.90.00	-- Other	kg	5	0	
	9019.20.00.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	kg	5	0	
90.20	9020.00.00.00	**Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.**	kg	5	0	
90.21		**Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.**				
	9021.10.00.00	- Orthopaedic or fracture appliances	kg	0	0	
		- Artificial teeth and dental fittings :				
	9021.21.00.00	-- Artificial teeth	kg	0	15	
	9021.29.00.00	-- Other	kg	0	15	
		- Other artificial parts of the body :				
	9021.31.00.00	-- Artificial joints	kg	0	0	
	9021.39.00.00	-- Other	kg	0	0	
	9021.40.00.00	- Hearing aids, excluding parts and accessories	u	0	0	
	9021.50.00.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	u	0	0	
	9021.90.00.00	- Other	kg	0	15	
90.22		**Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.**				
		- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :				
	9022.12.00.00	-- Computed tomography apparatus	u	5	0	
	9022.13.00.00	-- Other, for dental uses	u	5	0	
	9022.14.00.00	-- Other, for medical, surgical or veterinary uses	u	5	0	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	9022.19.00.00	-- For other uses	u	5	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 :				
	9022.21.00.00	-- For medical, surgical, dental or veterinary uses	u	5	0	
	9022.29.00.00	-- For other uses	u	5	0	
	9022.30.00.00	- X-ray tubes	u	5	0	
	9022.90.00.00	- Other, including parts and accessories	kg	5	0	
90.23	9023.00.00.00	**Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.**	kg	5	0	
90.24		**Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).**				
	9024.10.00.00	- Machines and appliances for testing metals	u	5	0	
	9024.80.00.00	- Other machines and appliances	u	5	0	
	9024.90.00.00	- Parts and accessories	kg	5	0	
90.25		**Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.**				
		- Thermometers and pyrometers, not combined with other instruments :				
	9025.11.00.00	-- Liquid-filled, for direct reading	u	5	15	
	9025.19.00.00	-- Other	u	5	15	
	9025.80.00.00	- Other instruments	u	5	15	
	9025.90.00.00	- Parts and accessories	kg	5	15	
90.26		**Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.**				
	9026.10.00.00	- For measuring or checking the flow or level of liquids	u	0	15	
	9026.20.00.00	- For measuring or checking pressure	u	5	15	
	9026.80.00.00	- Other instruments or apparatus	u	5	15	
	9026.90.00.00	- Parts and accessories	kg	5	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
90.27		**Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.**				
	9027.10.00.00	- Gas or smoke analysis apparatus	u	5	15	
	9027.20.00.00	- Chromatographs and electrophoresis instruments	u	5	15	
	9027.30.00.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	u	5	15	
	9027.50.00.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	u	5	15	
	9027.80.00.00	- Other instruments and apparatus	u	5	15	
	9027.90.00.00	- Microtomes; parts and accessories	kg	5	15	
90.28		**Gas, liquid or electricity supply or production meters, including calibrating meters therefor.**				
	9028.10.00.00	- Gas meters	u	10	15	
	9028.20.00.00	- Liquid meters	u	10	15	
	9028.30.00.00	- Electricity meters	u	10	15	
	9028.90.00.00	- Parts and accessories	kg	5	15	
90.29		**Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.**				
	9029.10.00.00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	u	10	15	
	9029.20.00.00	- Speed indicators and tachometers; stroboscopes	u	0	15	
	9029.90.00.00	- Parts and accessories	kg	5	15	
90.30		**Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.**				
	9030.10.00.00	- Instruments and apparatus for measuring or detecting ionising radiations	u	10	15	
	9030.20.00.00	- Oscilloscopes and oscillographs	u	10	15	
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power :				
	9030.31.00.00	-- Multimeters without a recording device	u	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	9030.32.00.00	-- Multimeters with a recording device	u	10	15	
	9030.33.00.00	-- Other, without a recording device	u	10	15	
	9030.39.00.00	-- Other, with a recording device	u	10	15	
	9030.40.00.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	10	15	
		- Other instruments and apparatus :				
	9030.82.00.00	-- For measuring or checking semiconductor wafers or devices	u	10	15	
	9030.84.00.00	-- Other, with a recording device	u	10	15	
	9030.89.00.00	-- Other	u	10	15	
	9030.90.00.00	- Parts and accessories	kg	5	15	
90.31		**Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.**				
	9031.10.00.00	- Machines for balancing mechanical parts	u	10	15	
	9031.20.00.00	- Test benches	u	5	15	
		- Other optical instruments and appliances :				
	9031.41.00.00	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	u	10	15	
	9031.49.00.00	-- Other	u	10	15	
	9031.80.00.00	- Other instruments, appliances and machines	u	0	15	
	9031.90.00.00	- Parts and accessories	kg	5	15	
90.32		**Automatic regulating or controlling instruments and apparatus.**				
	9032.10.00.00	- Thermostats	u	10	15	
	9032.20.00.00	- Manostats	u	10	15	
		- Other instruments and apparatus :				
	9032.81.00.00	-- Hydraulic or pneumatic	u	10	15	
	9032.89.00.00	-- Other	u	10	15	
	9032.90.00.00	- Parts and accessories	kg	5	15	
90.33	9033.00.00.00	**Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.**	kg	5	15	

Chapter 91

Clocks and watches and parts thereof

Notes.

1.- This Chapter does not cover :

(a) Clock or watch glasses or weights (classified according to their constituent material);

(b) Watch chains (heading 71.13 or 71.17, as the case may be);

(c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);

(d) Bearing balls (heading 73.26 or 84.82, as the case may be);

(e) Articles of heading 84.12 constructed to work without an escapement;

(f) Ball bearings (heading 84.82); or

(g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

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

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
91.01		**Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.**				
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :				
	9101.11.00.00	-- With mechanical display only	u	20	15	
	9101.19.00.00	-- Other	u	20	15	
		- Other wrist-watches, whether or not incorporating a stop-watch facility :				
	9101.21.00.00	-- With automatic winding	u	20	15	
	9101.29.00.00	-- Other	u	20	15	
		- Other :				
	9101.91.00.00	-- Electrically operated	u	20	15	
	9101.99.00.00	-- Other	u	20	15	
91.02		**Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.**				
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :				
	9102.11.00.00	-- With mechanical display only	u	20	15	
	9102.12.00.00	-- With opto-electronic display only	u	20	15	
	9102.19.00.00	-- Other	u	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Other wrist-watches, whether or not incorporating a stop-watch facility :				
	9102.21.00.00	-- With automatic winding	u	20	15	
	9102.29.00.00	-- Other	u	20	15	
		- Other :				
	9102.91.00.00	-- Electrically operated	u	20	15	
	9102.99.00.00	-- Other	u	20	15	
91.03		**Clocks with watch movements, excluding clocks of heading 91.04.**				
	9103.10.00.00	- Electrically operated	u	20	15	
	9103.90.00.00	- Other	u	20	15	
91.04	9104.00.00.00	**Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.**	u	20	15	
91.05		**Other clocks.**				
		- Alarm clocks :				
	9105.11.00.00	-- Electrically operated	u	20	15	
	9105.19.00.00	-- Other	u	20	15	
		- Wall clocks :				
	9105.21.00.00	-- Electrically operated	u	20	15	
	9105.29.00.00	-- Other	u	20	15	
		- Other :				
	9105.91.00.00	-- Electrically operated	u	20	15	
	9105.99.00.00	-- Other	u	20	15	
91.06		**Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).**				
	9106.10.00.00	- Time-registers; time-recorders	u	20	15	
	9106.90.00.00	- Other	u	20	15	
91.07	9107.00.00.00	**Time switches with clock or watch movement or with synchronous motor.**	u	20	15	
91.08		**Watch movements, complete and assembled.**				
		- Electrically operated :				
	9108.11.00.00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	u	20	15	
	9108.12.00.00	-- With opto-electronic display only	u	20	15	
	9108.19.00.00	-- Other	u	20	15	
	9108.20.00.00	- With automatic winding	u	20	15	
	9108.90.00.00	- Other	u	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
91.09		**Clock movements, complete and assembled.**				
	9109.10.00.00	- Electrically operated	u	20	15	
	9109.90.00.00	- Other	u	20	15	
91.10		**Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.**				
		- Of watches :				
	9110.11.00.00	-- Complete movements, unassembled or partly assembled (movement sets)	u	20	15	
	9110.12.00.00	-- Incomplete movements, assembled	kg	20	15	
	9110.19.00.00	-- Rough movements	kg	10	15	
	9110.90.00.00	- Other	kg	20	15	
91.11		**Watch cases and parts thereof.**				
	9111.10.00.00	- Cases of precious metal or of metal clad with precious metal	u	20	15	
	9111.20.00.00	- Cases of base metal, whether or not gold- or silver-plated	u	20	15	
	9111.80.00.00	- Other cases	u	20	15	
	9111.90.00.00	- Parts	kg	10	15	
91.12		**Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.**				
	9112.20.00.00	- Cases	u	20	15	
	9112.90.00.00	- Parts	kg	10	15	
91.13		**Watch straps, watch bands and watch bracelets, and parts thereof.**				
	9113.10.00.00	- Of precious metal or of metal clad with precious metal	kg	20	15	
	9113.20.00.00	- Of base metal, whether or not gold- or silver-plated	kg	20	15	
	9113.90.00.00	- Other	kg	20	15	
91.14		**Other clock or watch parts.**				
	9114.10.00.00	- Springs, including hair-springs	kg	20	15	
	9114.30.00.00	- Dials	kg	20	15	
	9114.40.00.00	- Plates and bridges	kg	20	15	
	9114.90.00.00	- Other	kg	20	15	

Chapter 92

Musical instruments; parts and accessories of such articles

Notes.

1.- This Chapter does not cover :

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

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

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

(d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods, tripods and similar articles (heading 96.20); or

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

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
92.01		**Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.**				
	9201.10.00.00	- Upright pianos	u	10	15	
	9201.20.00.00	- Grand pianos	u	10	15	
	9201.90.00.00	- Other	u	10	15	
92.02		**Other string musical instruments (for example, guitars, violins, harps).**				
	9202.10.00.00	- Played with a bow	u	10	15	
	9202.90.00.00	- Other	u	10	15	
[92.03]						
[92.04]						
92.05		**Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.**				
	9205.10.00.00	- Brass-wind instruments	u	10	15	
	9205.90.00.00	- Other	u	10	15	
92.06	9206.00.00.00	**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).**	u	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
92.07		**Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).**				
	9207.10.00.00	- Keyboard instruments, other than accordions	u	10	15	
	9207.90.00.00	- Other	u	10	15	
92.08		**Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.**				
	9208.10.00.00	- Musical boxes	u	10	15	
	9208.90.00.00	- Other	u	10	15	
92.09		**Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.**				
	9209.30.00.00	- Musical instrument strings	kg	10	15	
		- Other :				
	9209.91.00.00	-- Parts and accessories for pianos	kg	10	15	
	9209.92.00.00	-- Parts and accessories for the musical instruments of heading 92.02	kg	10	15	
	9209.94.00.00	-- Parts and accessories for the musical instruments of heading 92.07	kg	10	15	
	9209.99.00.00	-- Other	kg	10	15	

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.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
93.01		**Military weapons, other than revolvers, pistols and the arms of heading 93.07.**				
	9301.10.00.00	- Artillery weapons (for example, guns, howitzers and mortars)	u	20	15	
	9301.20.00.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	20	15	
		- Other:				
		-- Riffles				
	9301.90.11.00	--- Fully automatic with smooth-bore barrels	u	20	15	
	9301.90.12.00	--- Weapons with breeches	u	20	15	
	9301.90.13.00	--- Semi-automatic	u	20	15	
	9301.90.19.00	--- Other	u	20	15	
	9301.90.20.00	-- Machine-guns	u	20	15	
		-- Sub machine guns:				
	9301.90.31.00	--- Fully automatic pistols	u	20	15	
	9301.90.39.00	--- Other	u	20	15	
	9301.90.90.00	-- Other	u	20	15	
93.02		**Revolvers and pistols, other than those of heading 93.03 or 93.04.**				
	9302.00.10.00	- Revolvers	u	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Pistols, single-barrel:				
	9302.00.21.00	-- Semi-automatic	u	20	15	
	9302.00.29.00	-- Other	u	20	15	
	9302.00.30.00	- Pistols, multiple barrel	u	20	15	
93.03		**Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).**				
	9303.10.00.00	- Muzzle-loading firearms	u	20	15	
		- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:				
		-- Shotguns, single barrel:				
	9303.20.11.00	--- Pump action	u	20	15	
	9303.20.12.00	--- Semi-automatic	u	20	15	
	9303.20.19.00	--- Other	u	20	15	
	9303.20.20.00	-- Shotguns, multiple barrel, including combination guns	u	20	15	
		- Other sporting, hunting or target-shooting rifles:				
	9303.30.10.00	-- Single-shot	u	20	15	
	9303.30.20.00	-- Semi-automatic	u	20	15	
	9303.30.90.00	-- Other	u	20	15	
	9303.90.00.00	- Other	u	20	15	
93.04	9304.00.00.00	**Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.**	u	20	15	
93.05		**Parts and accessories of articles of headings 93.01 to 93.04.**				
		- Of revolvers or pistols:				
	9305.10.10.00	-- Firing mechanisms	kg	10	15	
	9305.10.20.00	-- Frames and receivers	kg	10	15	
	9305.10.30.00	-- Barrels	kg	10	15	
	9305.10.40.00	-- Pistons, locking lugs and gas buffers	kg	10	15	
	9305.10.50.00	-- Magazines and parts thereof	kg	10	15	
	9305.10.60.00	-- Silencers (sound moderators) and parts thereof	kg	10	15	
	9305.10.70.00	-- Butts, grips and plates	kg	10	15	
	9305.10.80.00	-- Slides (for pistols) and cylinders (for revolvers)	kg	10	15	
	9305.10.90.00	-- Other	kg	10	15	
		- Of shotguns or rifles of heading 93.03:				
	9305.20.10.00	-- Firing mechanism	kg	10	15	
	9305.20.20.00	-- Frames and receivers	kg	10	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	9305.20.30.00	-- Rifle barrels	kg	10	15	
	9305.20.40.00	-- Pistons, locking lugs and gas buffers	kg	10	15	
	9305.20.50.00	-- Magazines and parts thereof	kg	10	15	
	9305.20.60.00	-- Silencers (sound moderators) and parts thereof	kg	10	15	
	9305.20.70.00	-- Flash eliminators and parts thereof	kg	10	15	
	9305.20.80.00	-- Breeches, bolts (gunlocks) and bolt carriers	kg	10	15	
	9305.20.90.00	-- Other	kg	10	15	
		- Other :				
		-- Of military weapons of heading 93.01:				
		--- Of machine guns, sub-machine guns, shotguns or rifles:				
	9305.91.11.00	---- Firing mechanism	kg	10	15	
	9305.91.12.00	---- Frames and receivers	kg	10	15	
	9305.91.13.00	---- Barrels	kg	10	15	
	9305.91.14.00	---- Pistons, locking lugs and gas buffers	kg	10	15	
	9305.91.15.00	---- Magazines and parts thereof	kg	10	15	
	9305.91.16.00	---- Silencers (sound moderators) and parts thereof	kg	10	15	
	9305.91.17.00	---- Flash eliminators and parts thereof	kg	10	15	
	9305.91.18.00	---- Breeches, bolts (gunlocks) and bolt carriers	kg	10	15	
	9305.91.19.00	---- Other	kg	10	15	
	9305.91.90.00	--- Other	kg	10	15	
	9305.99.00.00	-- Other	kg	10	15	
93.06		**Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.**				
		- Shotgun cartridges and parts thereof; air gun pellets :				
	9306.21.00.00	-- Cartridges	kg	20	15	
		-- Other:				
	9306.29.10.00	--- Parts of cartridges	kg	10	15	
	9306.29.90.00	--- Other	kg	20	15	
		- Other cartridges and parts thereof:				
	9306.30.10.00	-- Cartridges	kg	20	15	
	9306.30.90.00	-- Other	kg	10	15	
	9306.90.00.00	- Other	kg	20	15	
93.07	9307.00.00.00	**Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.**	kg	20	15	

Section XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

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

Notes.

1.-This Chapter does not cover :

(a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;

(b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;

(c) Articles of Chapter 71;

(d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;

(e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);

(f) Lamps or lighting fittings of Chapter 85;

(g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 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);

(l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05); or

(m) Monopods, bipods, tripods and similar articles (heading 96.20)

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

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

(a) Cupboards, bookcases, other shelved furniture (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.

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Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
94.01		**Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.**				
	9401.10.00.00	- Seats of a kind used for aircraft	u	20	15	
	9401.20.00.00	- Seats of a kind used for motor vehicles	u	0	15	
	9401.30.00.00	- Swivel seats with variable height adjustment	u	20	15	
	9401.40.00.00	- Seats other than garden seats or camping equipment, convertible into beds	u	20	15	
		- Seats of cane, osier, bamboo or similar materials :				
	9401.52.00.00	-- Of bamboo	u	20	15	
	9401.53.00.00	-- Of rattan	u	20	15	
	9401.59.00.00	-- Other	u	20	15	
		- Other seats, with wooden frames :				
	9401.61.00.00	-- Upholstered	u	20	15	
	9401.69.00.00	-- Other	u	20	15	
		- Other seats, with metal frames :				
	9401.71.00.00	-- Upholstered	u	20	15	
	9401.79.00.00	-- Other	u	20	15	
	9401.80.00.00	- Other seats	u	20	15	
		- Parts:				
	9401.90.10.00	-- Upholstered	kg	10	15	
	9401.90.90.00	-- Other	kg	10	15	
94.02		**Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.**				
		- Dentists', barbers' or similar chairs and parts thereof:				
	9402.10.10.00	-- Dentists’ chairs and parts thereof	kg	5	0	
	9402.10.90.00	-- Other	kg	20	15	
	9402.90.00.00	- Other	kg	5	0	
94.03		**Other furniture and parts thereof.**				
	9403.10.00.00	- Metal furniture of a kind used in offices	kg	20	15	
	9403.20.00.00	- Other metal furniture	kg	20	15	
	9403.30.00.00	- Wooden furniture of a kind used in offices	u	20	15	
	9403.40.00.00	- Wooden furniture of a kind used in the kitchen	u	20	15	
	9403.50.00.00	- Wooden furniture of a kind used in the bedroom	u	20	15	
	9403.60.00.00	- Other wooden furniture	u	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
		- Furniture of plastics:				
	9403.70.10.00	-- Baby walker	kg	20	15	
	9403.70.90.00	-- Other	kg	20	15	
		- Furniture of other materials, including cane, osier, bamboo or similar materials :				
	9403.82.00.00	-- Of bamboo	kg	20	15	
	9403.83.00.00	-- Of rattan	kg	20	15	
	9403.89.00.00	-- Other	kg	20	15	
	9403.90.00.00	- Parts	kg	10	15	
94.04		**Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.**				
	9404.10.00.00	- Mattress supports	kg	20	15	
		- Mattresses :				
	9404.21.00.00	-- Of cellular rubber or plastics, whether or not covered	u	20	15	
	9404.29.00.00	-- Of other materials	u	20	15	
	9404.30.00.00	- Sleeping bags	u	20	15	
	9404.90.00.00	- Other	kg	20	15	
94.05		**Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.**				
	9405.10.00.00	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	kg	20	15	
	9405.20.00.00	- Electric table, desk, bedside or floor-standing lamps	kg	20	15	
	9405.30.00.00	- Lighting sets of a kind used for Christmas trees	kg	20	15	
	9405.40.00.00	- Other electric lamps and lighting fittings	kg	20	15	
		- Non-electrical lamps and lighting fittings:				
	9405.50.10.00	-- Hurricane lanterns	kg	20	15	
	9405.50.20.00	-- Kerosene pressure lanterns	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	9405.50.90.00	-- Other	kg	20	15	
	9405.60.00.00	- Illuminated signs, illuminated name-plates and the like	kg	20	15	
		- Parts :				
	9405.91.00.00	-- Of glass	kg	10	15	
	9405.92.00.00	-- Of plastics	kg	10	15	
	9405.99.00.00	-- Other	kg	10	15	
94.06		**Prefabricated buildings.**				
	9406.10.00.00	- Of wood	kg	20	15	
	9406.90.00.00	- Other	kg	20	15	

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes.

1.-This Chapter does not cover :

(a) Candles (heading 34.06);

(b) Fireworks or other pyrotechnic articles of heading 36.04;

(c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;

(d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;

(e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);

(f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;

(g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

(h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);

(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) Monopods, bipods, tripods and similar articles (96.20)

(v) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or

(w) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

2.-This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

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

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

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

Subheading Note.

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).

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
[95.01]						
[95.02]						
95.03	9503.00.00.00	**Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.**	kg	20	15	
95.04		**Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.**				
	9504.20.00.00	- Articles and accessories for billiards of all kinds	kg	20	15	
	9504.30.00.00	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	u	20	15	
	9504.40.00.00	- Playing cards	pack	20	15	
	9504.50.00.00	- Video game consoles and machines, other than those of subheading 9504.30	kg	20	15	
	9504.90.00.00	- Other	u	20	15	
95.05		**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.**				
	9505.10.00.00	- Articles for Christmas festivities	kg	20	15	
	9505.90.00.00	- Other	kg	20	15	
95.06		**Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.**				
		- Snow-skis and other snow-ski equipment :				
	9506.11.00.00	-- Skis	2u	20	15	
	9506.12.00.00	-- Ski-fastenings (ski-bindings)	kg	20	15	
	9506.19.00.00	-- Other	kg	20	15	
		- Water-skis, surf-boards, sailboards and other water-sport equipment :				

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
	9506.21.00.00	-- Sailboards	u	20	15	
	9506.29.00.00	-- Other	u	20	15	
		- Golf clubs and other golf equipment :				
	9506.31.00.00	-- Clubs, complete	u	20	15	
	9506.32.00.00	-- Balls	u	20	15	
	9506.39.00.00	-- Other	kg	20	15	
	9506.40.00.00	- Articles and equipment for table-tennis	kg	20	15	
		- Tennis, badminton or similar rackets, whether or not strung :				
	9506.51.00.00	-- Lawn-tennis rackets, whether or not strung	u	20	15	
	9506.59.00.00	-- Other	u	20	15	
		- Balls, other than golf balls and table-tennis balls :				
	9506.61.00.00	-- Lawn-tennis balls	u	20	15	
	9506.62.00.00	-- Inflatable	u	20	15	
	9506.69.00.00	-- Other	u	20	15	
	9506.70.00.00	- Ice skates and roller skates, including skating boots with skates attached	2u	20	15	
		- Other :				
	9506.91.00.00	-- Articles and equipment for general physical exercise, gymnastics or athletics	kg	20	15	
	9506.99.00.00	-- Other	u	20	15	
95.07		**Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.**				
	9507.10.00.00	- Fishing rods	u	5	0	
	9507.20.00.00	- Fish-hooks, whether or not snelled	kg	5	0	
	9507.30.00.00	- Fishing reels	u	5	0	
	9507.90.00.00	- Other	u	5	15	
95.08		**Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.**				
	9508.10.00.00	- Travelling circuses and travelling menageries	kg	20	15	
	9508.90.00.00	- Other	kg	20	15	

Chapter 96

Miscellaneous manufactured articles

Notes.

1.- This Chapter does not cover :

(a) Pencils for cosmetic or toilet uses (Chapter 33);

(b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);

(c) Imitation jewellery (heading 71.17);

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

(e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;

(f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));

(g) Articles of Chapter 91 (for example, clock or watch cases);

(h) Musical instruments or parts or accessories thereof (Chapter 92);

(ij) Articles of Chapter 93 (arms and parts thereof);

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

(l) Articles of Chapter 95 (toys, games, sports requisites); or

(m) Works of art, collectors' pieces or antiques (Chapter 97).

2.- In heading 96.02 the expression “vegetable or mineral carving material” means :

(a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

(b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

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

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

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
96.01		**Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).**				
	9601.10.00.00	- Worked ivory and articles of ivory	kg	20	15	
	9601.90.00.00	- Other	kg	20	15	
96.02	9602.00.00.00	**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.**	kg	20	15	
96.03		**Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).**				
	9603.10.00.00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	u	20	15	
		- 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 :				
	9603.21.00.00	-- Tooth brushes, including dental-plate brushes	u	20	15	
	9603.29.00.00	-- Other	u	20	15	
		- Artists' brushes, writing brushes and similar brushes for the application of cosmetics:				
	9603.30.10.00	-- Artists' brushes and writing brushes	u	20	15	
	9603.30.90.00	-- Other	u	20	15	
	9603.40.00.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	u	20	15	
	9603.50.00.00	- Other brushes constituting parts of machines, appliances or vehicles	u	20	15	
	9603.90.00.00	- Other	u	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
96.04	9604.00.00.00	**Hand sieves and hand riddles.**	u	20	15	
96.05	9605.00.00.00	**Travel sets for personal toilet, sewing or shoe or clothes cleaning.**	u	20	15	
96.06		**Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.**				
	9606.10.00.00	- Press-fasteners, snap-fasteners and press-studs and parts therefor	kg	20	15	
		- Buttons :				
	9606.21.00.00	-- Of plastics, not covered with textile material	kg	20	15	
	9606.22.00.00	-- Of base metal, not covered with textile material	kg	20	15	
	9606.29.00.00	-- Other	kg	20	15	
	9606.30.00.00	- Button moulds and other parts of buttons; button blanks	kg	20	15	
96.07		**Slide fasteners and parts thereof.**				
		- Slide fasteners :				
	9607.11.00.00	-- Fitted with chain scoops of base metal	kg	20	15	
	9607.19.00.00	-- Other	kg	20	15	
	9607.20.00.00	- Parts	kg	10	15	
96.08		**Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.**				
	9608.10.00.00	- Ball point pens	u	20	15	
	9608.20.00.00	- Felt tipped and other porous-tipped pens and markers	u	20	15	
	9608.30.00.00	- Fountain pens, stylograph pens and other pens	u	20	15	
	9608.40.00.00	- Propelling or sliding pencils	u	20	15	
	9608.50.00.00	- Sets of articles from two or more of the foregoing subheadings	u	20	15	
	9608.60.00.00	- Refills for ball point pens, comprising the ball point and ink-reservoir	u	20	15	
		- Other :				
	9608.91.00.00	-- Pen nibs and nib points	u	10	15	
		-- Other:				
	9608.99.10.00	--- Ball points	kg	5	15	
	9608.99.90.00	--- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
96.09		**Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.**				
	9609.10.00.00	- Pencils and crayons, with leads encased in a rigid sheath	kg	20	15	
	9609.20.00.00	- Pencil leads, black or coloured	kg	20	15	
	9609.90.00.00	- Other	kg	20	15	
96.10	9610.00.00.00	**Slates and boards, with writing or drawing surfaces, whether or not framed.**	kg	20	15	
96.11	9611.00.00.00	**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.**	kg	20	15	
96.12		**Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.**				
	9612.10.00.00	- Ribbons	u	20	15	
	9612.20.00.00	- Ink-pads	u	20	15	
96.13		**Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.**				
	9613.10.00.00	- Pocket lighters, gas fuelled, non-refillable	u	20	15	
	9613.20.00.00	- Pocket lighters, gas fuelled, refillable	u	20	15	
	9613.80.00.00	- Other lighters	u	20	15	
	9613.90.00.00	- Parts	kg	20	15	
96.14	9614.00.00.00	**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.**	kg	20	15	
96.15		**Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.**				
		- Combs, hair-slides and the like :				
	9615.11.00.00	-- Of hard rubber or plastics	kg	20	15	
	9615.19.00.00	-- Other	kg	20	15	
	9615.90.00.00	- Other	kg	20	15	

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
96.16		**Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.**				
	9616.10.00.00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	kg	20	15	
	9616.20.00.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg	20	15	
96.17	9617.00.00.00	**Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.**	kg	20	15	
96.18	9618.00.00.00	**Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.**	kg	20	15	
96.19		**Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.**				
	9619.00.10.00	- Sanitary towels (pads) and tampons including including similar articles	kg	20	15	
		- Napkins and napkin liners for babies and similar articles:				
	9619.00.21.00	-- Napkin and napkin liners for babies	kg	20	15	
	9619.00.22.00	-- Incontinence pad for adult use	kg	20	15	
	9619.00.29.00	-- Other	kg	20	15	
96.20	9620.00.00.00	**Monopods, bipods, tripods and similar articles**	kg	20	15	

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.

Heading	TSN	Commodity Description	SU	CET ID	VAT	IE
97.01		**Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.**				
	9701.10.00.00	- Paintings, drawings and pastels	u	20	15	
	9701.90.00.00	- Other	kg	20	15	
97.02	9702.00.00.00	**Original engravings, prints and lithographs.**	u	20	15	
97.03	9703.00.00.00	**Original sculptures and statuary, in any material.**	u	20	15	
97.04	9704.00.00.00	**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.**	kg	20	15	
97.05	9705.00.00.00	**Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.**	kg	20	15	
97.06	9706.00.00.00	**Antiques of an age exceeding one hundred years.**	kg	20	15	

CHAPTER 98

Concessionary duty rates on materials and articles for manufacture

Notes.

1. - This Chapter is for special use in the administration of tax exemptions and concessionary duty rates.

2. - The Chapter covers exemptions, concessions, benefits and incentives granted to manufacturers registered or licensed by the Commissioner-General.

3. - The Chapter is set out in one (1) part – Goods specified and the corresponding concessionary rates of duty assigned.

Goods admissible at concessionary duty rates when imported by manufacturers approved by the Commissioner-General

(1) HEADING	(2) TARIFF NO.	(3) COMMODITY DESCRIPTION	(4) RATE OF DUTY
98.01		**Agricultural equipment and products**	
	9801.10.00.00	Raw materials of base metal for the manufacture of agricultural implements and machinery	0%
	9801.20.00.00	Raw materials for the manufacture of machetes	0%
	9801.30.00.00	Raw material for the manufacture of fishing nets and fishing ropes	0%
	9801.40.00.00	Steel wire for the manufacture of hexagonal wire netting	5%
	9801.50.00.00	Raw materials for the manufacture of disinfectants, fungicides, weed killers, rodenticides, anti-sprouting products, plant growth regulators	0%
98.02		**Evaporated milk**	
	9802.00.00.00	Raw material, for the manufacture of evaporated milk including tin plates for the manufacture of cans for packaging	5%
98.03		**Pharmaceutical products**	
	9803.10.00.00	Raw materials including packaging materials for the manufacture of pharmaceutical products	0%
	9803.20.00.00	Raw materials for the manufacture of containers for pharmaceutical products	0%

(1) HEADING	(2) TARIFF NO.	(3) COMMODITY DESCRIPTION	(4) RATE OF DUTY
98.04		**Anti-mosquito products**	
	9804.10.00.00	Raw materials for the manufacture of mosquito coil	0%
	9804.20.00.00	Polyethylene materials for the manufacture of mosquito nets	0%
98.05		**Pipes and tubes of plastic materials**	
	9805.10.00.00	Raw materials for the manufacture of pipes and tubes of plastics	5%
	9805.20.00.00	Plastic granules imported by COCOBOD	0%
98.06		**Timber and other natural products**	
	9806.10.00.00	Materials for manufacture, processing of or prospecting for timber and other natural products	5%
98.07		**Textile inputs**	
	9807.10.00.00	Dye stuff, chemicals, grey baft and other inputs for the production of textiles	0%
	9807.20.00.00	Textile materials other than grey baft for the production of textiles	5%
98.08		**Corrugated roofing sheets**	
	9808.00.00.00	Raw materials for the manufacture of corrugated roofing sheets	5%
98.09		**Iron rods**	
	9809.00.00.00	Billets, waste and scrap of iron for the manufacture of iron rods	5%
98.10		**Building materials**	
	9810.00.00.00	Materials not elsewhere specified in this Chapter for the manufacture of building materials excluding packaging materials and asbestos, approved by the Commissioner-General	5%
98.11		**Bicycles and other cycles (including delivery tricycles) not motorised**	
	9811.00.00.00	Materials for the manufacture or assembly of bicycles and other cycles	0%
98.12		**Miscellaneous raw materials**	
	9812.00.00.00	Materials not elsewhere specified in this Chapter, including packaging materials not locally available (confirmed by Association of Ghana Industry) and approved by the Commissioner-General	5%

SECOND SCHEDULE

ECOWAS PREFERENTIAL RATES

PART A – UNPROCESSED PRODUCTS TOTALLY EXEMPTED FROM IMPORT DUTY

Chapter (1)	Heading (2)	Commodity Description (3)	Duty Rate (4)
1	01.01 – 01.06	Live animals	Exempt
2	02.01 – 02.10	Meat and edible meat offal	Exempt
3	03.01 – 03.07	Fish and crustaceans, molluscs and other aquatic invertebrates	Exempt
4	04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter	Exempt
	04.07	Birds' eggs, in shell, fresh, preserved or cooked	Exempt
	04.09	Natural honey	Exempt
5	05.01 – 05.11	Products of animal origin, not elsewhere specified or included	Exempt
6	06.01 – 06.04	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.	Exempt
7	07.01 – 07.14	Edible vegetables and certain roots and tubers	Exempt
8	08.01 – 08.14	Edible fruits and nuts; peel of citrus fruit or melons	Exempt
9	09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Exempt
	09.02	Green tea	Exempt
	09.04	Unground pepper and *Pimenta*	Exempt
10	10.01 – 10.08	Cereals	Exempt
11	11.06	Cassava flour	Exempt
12	12.07	Other oil seeds and oleaginous fruits, whether or not broken	Exempt
	12.09	Seeds, fruits and spores, of a kind used for sowing	Exempt
	12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	Exempt
	12.12	Néré seeds	Exempt
13	13.01 – 13.02	Lac; gums, resins and other vegetable saps and extracts	Exempt
15	15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	Exempt
18	18.01	Cocoa beans, whole or broken, raw or roasted	Exempt

Chapter (1)	Heading (2)	Commodity Description (3)	Duty Rate (4)
19	19.01	Gari	Exempt
22	22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	
24	24.01	Unmanufactured tobacco; tobacco refuse	Exempt
25	25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water	Exempt
	25.03	Sulphur of all kinds, other than sublime sulphur, precipitated sulphur and colloidal sulphur	Exempt
	25.10	Natural calcium phosphate, natural aluminium calcium phosphates and phosphatic chalk	Exempt
	25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Exempt
	25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders	Exempt
	25.30	Mineral substances not elsewhere specified or included	Exempt
26	26.01	Iron ores and concentrates, including roasted iron pyrites	Exempt
27	27.09	Petroleum oils and oils obtained from bituminous minerals, crude`	Exempt
	27.14	Bitumen and asphalt , natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Exempt
31	31.01	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products	Exempt
40	40.01	Natural rubber latex, whether or not pre-vulcanised	Exempt
41	41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	Exempt
44	44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Exempt
	44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Exempt
46	46.01 - 46.02	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Exempt

Chapter (1)	Heading (2)	Commodity Description (3)	Duty Rate (4)
51	51.01	Wool, not carded or combed	Exempt
	51.02	Fine or coarse animal hair, not carded or combed	Exempt
52	52.01 - 52.12	Cotton	Exempt
53	53.01 - 53.11	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	Exempt

PART B – TRADITIONAL HANDICRAFT PRODUCTS APPROVED FOR EXEMPTION FROM IMPORT DUTY

Chapter (1)	Heading (2)	Commodity Description (3)	Duty Rate (4)
41	41.02	Raw skins of sheep or lambs (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, patchment-dressed or further prepared), whether or not dehaired or split	Exempt
	41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	Exempt
	41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared	Exempt
	41.07	Leather further prepared after tanning or crusting, including patchment-dressed leather, of bovine (including buffalo or equine animals, without hair on, whether or not split, other than leather of heading 41.14	Exempt
42	42.01- 42.06	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	Exempt
43	43.03	Articles of apparel, clothing accessories and other articles of furskin	Exempt
44	44.19	Tableware and kitchenware, of wood	Exempt
	44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	Exempt
46	46.01 - 46.02	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Exempt
52	52.09	Woven fabrics of cotton containing 85% or more by weight of cotton, weighing more than 200 g/m^2	Exempt
57	57.01	Carpets and other textile floor coverings, knotted, whether or not made up	Exempt
63	63.01	Blankets and travelling rugs	Exempt
	63.02	Bed linen, table linen, toilet linen and kitchen linen	Exempt
	63.05	Sacks and bags, of a kind used for the packing of goods	Exempt
	63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods	Exempt

Chapter (1)	Heading (2)	Commodity Description (3)	Duty Rate (4)
64	64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	Exempt
65	65.06	Other headgear, whether or not lined or trimmed	Exempt
66	66.02	Walking-sticks, seat-sticks, whips, riding-crops and the like	Exempt
67	67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes)	Exempt
69	69.12	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	Exempt
	69.13	Statuettes and other ornamental ceramic articles	Exempt
74	74.19	Other articles of copper	Exempt
82	82.01	Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	Exempt
	82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefore	Exempt
83	83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal	Exempt
92	92.02	Other string musical instruments (for example, guitars, violins, harps)	Exempt
	92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	Exempt
	92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments	Exempt

Chapter (1)	Heading (2)	Commodity Description (3)	Duty Rate (4)
93	93.07	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	Exempt
95	95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools	Exempt
96	96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)	Exempt
	96.02	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin	Exempt
	96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)	Exempt
	96.04	Hand sieves and hand riddles	Exempt
	96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	Exempt
	96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof	Exempt
97	97.02	Original engravings, prints and lithographs	Exempt
	97.06	Antiques of an age exceeding one hundred years	Exempt

THIRD SCHEDULE

IMPORT EXEMPTIONS

PART A. – EXEMPTIONS FOR GOVERNMENT, PRIVILEGED PERSONS, ORGANISATIONS AND INSTITUTIONS

Tariff No.	Privileged persons, Organisations and Institutions	Import Duty	VAT
(1)	(2)	(3)	(4)
3AF.1	The President of the Republic of Ghana: All goods imported or purchased in Ghana by or for the use of the President of the Republic of Ghana.	Exempt	Exempt
3AF.2	Diplomatic Missions: (a) All goods imported by or for the official use of any United Nations body/agency, Diplomatic Mission or Consulate; (b) On first arrival in Ghana the household or personal effects of any employee of the United Nations, Commonwealth or Foreign Embassy, Mission or Consulate, if such employee is not engaged in any other business or profession in Ghana; (c) All goods imported by or for the use of a permanent member of the United Nations, of the Diplomatic Service of any Commonwealth or Foreign country provided such member is exempted from the payment of Custom duties by the Ministry of Foreign Affairs. Provided that in regard to (a), (b) and (c) above, a similar privilege is accorded by such Commonwealth or foreign country to the Ghana representative therein.	Exempt	Exempt
3AF.3	Technical Assistance Scheme: All goods imported by or on behalf of personnel engaged by an International Agency or under any Technical Assistance Scheme where the terms of agreement made with the Government of Ghana include the exemption from Customs duty.	Exempt	Exempt
3AF.4	British Council: All goods imported by the British Council which the Commissioner-General is satisfied are or will be a charge against the funds of the Council and not for resale or for personal use of the members of the Council.	Exempt	Exempt
* 3AF.5	Persons with disability as in Disability Act, 2006 (Act 715): (a) Books, publications and documents of all kinds specialized for the use of persons with disability. (b) Other articles specially designed for the education, scientific or cultural advancement of persons with disability, imported by institutions or organizations approved by the Minister responsible for Social Welfare. (c) Specially designed articles imported by persons with disability for their educational, scientific or cultural advancement. (d) Vehicles specially designed, adapted and modified for use by persons with disability upon recommendation by the Minister of Social Welfare and approved by the Minister of Finance.	Exempt	Exempt

* Person with disability means an individual with a physical, mental or sensory impairment including a visual, hearing or speech functional disability which gives rise to physical, cultural or social barriers that substantially limits one or more of the major life activities of that individual.

Tariff No.	Privileged persons, Organisations or Institutions	Import Duty	VAT
(1)	(2)	(3)	(4)
[3AF.6] [3AF.7]			
3AF.8	Volta Aluminium Company Limited: (a) Materials, machinery and equipment including accessories and parts imported by the Volta Aluminium Company Limited for construction of the smelter to be erected at Tema by such company and thereafter for the maintenance of the smelter. (b) Alumina and other materials, machinery and equipment, including accessories and spare parts imported by such company after construction of the smelter referred to in (a) above for the operation by the company. (c) Materials, machinery and equipment, including accessories and parts imported by such company for the use of any mines operated by the company.	Exempt	Exempt
3AF.9	Volta River Authority: Machinery and plant for power stations, transmission lines imported for the official use of the Volta River Authority.	Exempt	Exempt
3AF.10	Bui Power Authority: Machinery and plant for power stations, transmission lines imported for the official use of the Bui Power Authority. [Customs (Amendment) Act, 2016 (Act 923)]	Exempt	Exempt

PART B. – GENERAL EXEMPTIONS

Tariff No.	Commodity Description	Import Duty	VAT
(1)	(2)	(3)	(4)
3BF.51	Advertising Matter: (a) Trade samples that will be re-exported; Stickers and posters. (b) Framed posters and reproductions of paintings, drawings, engravings and etchings (but excluding menu cards and stationery) having an advertisement indelibly printed, engraved or lithographed thereon and imported solely for the purpose of advertising.	Exempt	15%
3BF.52	Aircraft parts and accessories: Aircraft parts, components and accessories imported for use by an approved airline operator for commercial purpose and provided that the same are imported solely for direct use in the operation of the aircraft, the following items and parts and components thereof : (1) (a) Air-conditioning plant; (b) Catering equipment; (c) Engine starting trolleys; (d) Freight hoists; (e) Fueling plants; (f) Inspection platforms; (g) Instruments; (h) Materials for internal or external repair, renovation, decoration or redecoration; (ij) Passengers gangways; (k) Tools (including machine tools) and machinery (other than vehicles). (2) Completely and semi-knockdown aircraft parts, components and accessories to assemble and as replacement parts of light aircraft by approved operators in the Light Aviation Industry.	Exempt	15%
3BF.53	Baggage and effects: (1) Passengers' baggage, the property of and accompanying a passenger but not including goods for sale, barter, exchange or as gift; Provided that if a passenger on arrival in Ghana reports in writing in the prescribed form to the proper officer that part of his baggage, stating the nature thereof, has been sent in advance or left behind, duty shall not be charged thereon if it is imported into Ghana within two months of the passenger's arrival (or within such further period as the Commissioner-General may allow) and is such that it will have been free of duty had it been brought with the passenger : The word "baggage", for the purpose of this item shall comprise the following goods in such quantities and of such kind as are, in the opinion of the Commissioner-General, appropriate to the passenger :	Exempt	Exempt

Tariff No.	Commodity Description	Import Duty	VAT
(1)	(2)	(3)	(4)
	(a) Wearing apparel and personal effects; (b) Binoculars, sports requisites, toys, and articles for household use (such as perambulators, pictures, glassware, linen, cutlery, crockery and plates) which are shown to have been in personal or household use of the passenger for a reasonable period. (c) Photographic film and plates and sound recording media but not including such materials if imported for the purpose of commercial photography or sound recording; (d) Instruments and tools for the personal use of the passenger in his profession or trade, but not including arms, ammunition, motor-vehicles, fabrics in the piece, provisions, stationery, potable and perfumed spirits, tobacco, wine, saddlery or any goods imported for the purposes of trade: A passenger over the age of eighteen years shall be granted duty-free allowance on the following: (a) an amount of not more than two litres of potable spirits, perfumed spirits, mineral water, soft drink or wine; and (b) tobacco goods including cigars, cheroots, cigarettes, snuff or tobacco of not more than five kilogramme in weight or one carton of twenty packets. (2) Personal effects, not being merchandise, of Ghanaians dying in places outside the limits of the Administration.	Exempt	Exempt
3BF.54	Educational, cultural or scientific materials: (a) Films, filmstrips, microfilms and sound recordings of an educational, scientific or cultural character produced by the United Nations or any of its specialised Agencies. (b) Films, filmstrips, microfilms, slides and sound recordings of an educational, scientific or cultural character certified as such under section 9 of the Cinematograph Act, 1961 (Act 76). (c) School books, maps, charts, stationery, instruments, vehicles (motor vehicles for the transport of ten or more persons, including the driver), scientific apparatus, appliances, materials and similar requisites, including furniture and other non-consumable equipment for use exclusively in classrooms, workshops, laboratories, housecraft rooms, assembly halls, recreation rooms, dormitories, dining halls or kitchens and sports and gymnastic equipment (excluding working apparel) imported by or on behalf of schools, approved by the Minister for Education.	Exempt	Exempt

Tariff No.	Commodity Description	Import Duty	VAT
(1)	(2)	(3)	(4)
	(d) Patterns, models and wall charts for use exclusively for demonstration and teaching purposes in public institutions approved by the Minister for Education for this purpose.		
3BF.55	Foodstuffs : (a) West African raw foodstuffs and gari. (b) Fish, fresh, chilled or frozen, caught by Ghanaian owned vessels, trawlers or canoes; fish, salted, in brine, dried or smoked of West African or Ghanaian origin.	Exempt	15%
3BF.56	Infant foods : Foods specially prepared and put up for the feeding of infants.	Exempt	15%
3BF.57*	Fishing gear[5] admitted as such by the Commissioner-General upon recommendation by the Minister for Fisheries.	Exempt	Exempt
[3BF.58]			
3BF.59	Machinery, plant, apparatus and spare part: Machinery, plant, apparatus and spare parts solely for Agricultural purposes, upon recommendation by the Minister for Agriculture.	Exempt	Exempt
3BF.60	Agro chemicals, drugs and feed ingredients : (a) Chemicals imported solely for agricultural purposes; (b) Veterinary drugs; and (c) Ingredients for the manufacture of poultry feed certified as such by the Minister for Agriculture.	Exempt	Exempt
3BF.61	Jute Bags and seals : Jute bags imported by COCOBOD or any of its approved agents.	Exempt	15%
3BF.62	Gifts : Gifts of a charitable nature imported by Non–Governmental Organizations (NGOs) solely or primarily for health and educational purposes only, upon recommendation by the Ministers for Health, Education, Social Welfare and approved by the Minister for Finance. All other items imported by any NGO shall attract the appropriate duties unless exempted by Parliament.	Exempt	Exempt
3BF.63	Packaging Materials : Packaging materials bearing the Company's logo, solely for packing local produce for export.	Exempt	15%

[5]. Examples are fishing tackle, hooks, lines, sinkers, floats, rods, reels, baits, lures, spears, nets, traps, gaffs. Excluding wearing apparel.

PART C – EXEMPTIONS UNDER THE VALUE ADDED TAX ACT 2013 (ACT 870)

I – EXEMPTIONS FOR GOVERNMENT, PRIVILEGED PERSONS, ORGANIZATIONS AND INSTITUTIONS

(1) Item	(2) Privileged Persons, Organizations and Institutions	(3) Rate of VAT	(4) Remarks
3C1.1	The President of the Republic of Ghana : All goods imported or purchased in Ghana by or for the use of the President of Ghana	Exempt	
3C1.2	Diplomatic Missions : All goods imported by or for the official use of any Commonwealth or Foreign Embassy, Mission or Consulate	Exempt	
3C1.3	All goods imported for the use of a permanent member of the Diplomatic Service of any Commonwealth or Foreign country exempted by Parliament from the payment of customs duties	Exempt	
3C1.4	All goods imported by an International Agency or technical assistance scheme where the terms of the agreement made with the Government of Ghana include exemption from domestic indirect taxes	Exempt	
3C1.5	Emergency relief items approved by Parliament	Exempt	

II – IMPORT EXEMPTIONS

(1) Item	(2) Commodity Description	Rate of VAT		Remarks
		Import	Domestic	
3C2.1	**Agricultural and aquatic food products:** A supply of the following agricultural and aquatic food products in a raw state produced in the country (a) maize; (b) sorghum; (c) millet; (d) tubers; (e) guinea corn; (f) rice; (g) fish, other than ornamental fish; (h) crustaceans; (i) mollusks; (j) vegetables and fruits; (k) nuts; (l) coffee; (m) cocoa; (n) shea butter; and (o) edible meat and offal of the animals listed in 3C2.2, provided that the processing is restricted to salting, smoking or similar processes, but excluding pate, fatty livers of geese and ducks, and similar products. ***For the purposes of*** 3C2.1 ***of the first schedule of VAT ACT 870, the agricultural and aquatic food products shall be considered to be in their raw state, even if they have undergone simple preparation or preservation, including freezing, chilling, drying, salting, smoking, stripping or polishing.***	15%	Exempt	Value Added Tax Act, 2013 (Act 870)
3C2.2	**Live Animals** A supply of the following live animals bred or raised in this country: (a) cattle; (b) sheep; (c) goat; (d) swine; and (e) poultry.	15%	Exempt	Value Added Tax Act, 2013 (Act 870)
3C2.3	**Agricultural inputs** A supply of the following agricultural inputs (a) seeds, bulbs, rooting, and other forms of propagation of edible fruits, nuts, cereal crops,	Exempt	Exempt	Value Added Tax Act, 2013 (Act 870)

	tubers and vegetables, including the seedlings and cuttings; and (b) fertilizers, acaricides, insecticides, fungicides, nematicides, herbicides, growth regulators, pesticides, veterinary drugs and vaccines, feed and feed ingredients other than food, drugs and vaccines for domesticated animals generally held as pets.			
3C2.4	**Fishing** (a) A supply of gear designed exclusively for fishing, including boats, nets, floats, twines, and hooks; and (b) An import and supply of raw material for use in the production of nets and twines and goods produced for fishing.	Exempt	Exempt	Value Added Tax Act, 2013 (Act 870)
3C2.5	**Water** A supply of water, excluding water commonly supplied in bottles or other packaging suitable for supply to consumers	Exempt	Exempt	Value Added Tax Act, 2013 (Act 870)
3C2.6	**Electricity** A supply to a dwelling of electricity up to a maximum consumption level specified for block charges for lifeline units.	15%	For Dwelling: Exempt up to maximum consumption level specified for block charges for lifeline units.	Value Added Tax Act, 2013 (Act 870)
3C2.7	**Printed matter** (a) A supply of textbooks and supplementary readers on the Ministry of Education approved list (b) Local newspapers, (c) atlases, (d) charts, (e) maps and (f) music;	Exempt	Exempt	Value Added Tax Act, 2013 (Act 870)
	➢ imported newspapers, ➢ architectural and similar plans, and drawings, ➢ scientific and technical works, ➢ periodicals, ➢ magazines, ➢ trade catalogues, ➢ price lists, ➢ greeting cards, ➢ almanacs, ➢ calendars, ➢ diaries and ➢ stationery.	15%	15%	
3C2.8	A supply of laboratory and library equipment for use in rendering educational services.	Exempt	Exempt	Value Added Tax Act, 2013 (Act 870)
3C2.9	**Medical supplies** A supply of medical services and medical supplies. ***"medical supplies" means equipment and accessories for the supply of medical services as determined by the Minister responsible for Health."***	Exempt	Exempt	Value Added Tax Act, 2013 (Act 870)

3C2.10	**Pharmaceuticals**** A supply or import of the active ingredients and selected inputs for the manufacture of pharmaceuticals as determined by the Minister for Health and prescribed in Regulations; and An import of selected drugs or pharmaceuticals as determined by the Minister for Health and prescribed in Regulations (L.I 2218). *"pharmaceuticals" means the essential drugs listed under chapter 30 of the Harmonized Commodity Description and Coding System.*	Exempt	Exempt	Value Added Tax Act, 2013 (Act 870) Value Added Tax (amendment) Act, 2015 (Act 890) Value Added Tax (Exemption of active ingredients, selected inputs and elected drugs or pharmaceuticals) Regulations, 2015 (L.I. 2218)
3C2.11	**Machinery and parts of machinery** A supply of machinery and parts of machinery specifically designed for use in the following activities: (a) agriculture, veterinary practice, fishing and horticulture; (b) mining as specified in the mining list; (c) manufacturing; (d) railway and tramway; (e) upstream petroleum operations as specified in the petroleum list; and (f) dredging.	Exempt	Exempt	Value Added Tax Act, 2013 (Act 870) first schedule
3C2.12	**Crude oil and hydrocarbon products;** A supply of crude oil and the following hydrocarbon products: (a) petrol; (b) diesel; (c) liquefied petroleum gas; (d) kerosene; (d) residual fuel oil; and (e) natural petroleum gas.	Exempt	Exempt	Value Added Tax Act, 2013 (Act 870); Value Added Tax (Amendment)Act 2017(Act 948)
3C2.13	A supply of goods designed exclusively for use by persons with disability.	Exempt	Exempt	Value Added Tax Act, 2013 (Act 870)
3C2.14	A supply of postage stamps issued by the Ghana Post, other than for expedited services or for philatelist purposes	15%	Exempt	Value Added Tax Act, 2013 (Act 870)
3C2.15	A supply of salt for human consumption, including table salt.	Exempt	Exempt	Value Added Tax Act, 2013 (Act 870)
3C2.16	A supply of mosquito nets, whether or not impregnated with chemicals.	Exempt	Exempt	Value Added Tax Act, 2013 (Act 870)
3C2.17	A supply of paper for the production of exercise books and textbooks.	Exempt	Exempt	Value Added Tax (amendment) Act, 2015 (Act 890)
3C2.20	An import of mild carbon steel for the manufacture of machetes.	Exempt	15%	Value Added Tax (amendment) Act, 2015 (Act 890)

FOURTH SCHEDULE

EXPORT DUTY

PART A – Domestic goods (goods grown, produced or manufactured in Ghana)

Tariff No.	Commodity Description	Rate of Duty
4A.1 (*1)	Fresh fish …. …. ….	0%
4A.2	Fresh yams …. …. ….	0%
4A.3	Kola nuts	0%
4A.4	Cocoa Beans …. .	The rate to be determined by the Minister for Finance
4A.5 (*2)	Salt :	
	(a) For animal or human consumption	0%
	(b) For industrial purposes	0%
4A.6	Aviation Turbine Kerosene for international flights only	$0.09/litre
4A.7	Gas oil …. …. …. ….	$0.02/litre
4A.8	Electricity …. …. …. ….	0%
4A.9	Timber :	
	(a) Sliced and Curls Veneer …. ….	0%
	(b) Rotary Veneer …. …. ….	0%
	(c) Plywood …. …. …. ….	0%
	(d) Lumber …. …. …. ….	0%
4A.10 (*3)	Diamonds (rough and uncut diamonds which have been won from the earth in Ghana)	0% Minerals Export Duty (Abolition) Act, 1987 (PNDCL 182)
4A.11	Manganese ore and concentrates …. ….	0%
4A.12	Bauxite (aluminium ore) and aluminium concentrates	0%
4A.13	All other goods grown, produced or manufactured in Ghana.	0%

(*1) Fisheries Act, 2002 (Act 625). A GSB quality assurance certificate is required.

(*2) Bank of Ghana Form A2 is required, Export and Import Act, 1995 (Act 503) as amended.

(*3) A Kimberley Process Certificate is required from the Minister of Mines for the export of rough diamonds under the Kimberley Process Certificate Act, 2003 (Act 652).

PART B – EXPORT DUTY EXEMPTIONS

Tariff No.	40. Privileged Persons, Organisations or Institutions	Rate of Duty
4B.1	**The President of the Republic of Ghana:** All goods exported by the President of the Republic of Ghana.	Exempt
4B.2	**The Government of Ghana:** All goods exported by the Government of Ghana.	Exempt
4B.3	**Diplomatic Missions:** All goods exported by officials of the United Nations, and Commonwealth or Foreign Embassy, Mission or Consulate established in Ghana.	Exempt
4B.4	**Technical Assistance Scheme:** All goods exported by personnel engaged by an International Agency or in a Technical Assistance Scheme in Ghana.	Exempt
4B.5	**Government of Ghana Contracts:** Machinery, plant, materials and rolling stock imported for use in the execution of projects approved by the Government of Ghana where their re-exportation (exempt from export duties) forms part of the terms of contract.	Exempt

Tariff No.	Commodity Description	Rate of Duty
4B.6	**Aircraft or ships' stores:** All goods exported for use as aircraft or ships' stores	Exempt
4B.7	**Antiques:** Antiques (other than spirits or wines) being articles proved to the satisfaction of the Commissioner-General to have been manufactured or produced more than one hundred years before the date of exportation.	Exempt
4B.8	**Bank and currency notes, coins and postage stamps.**	Exempt
4B.9	**Cinematograph films containing pictures for exhibition whether or not developed.**	Exempt
4B.10	**Cylinders for use or in use, as containers for compressed gas.**	Exempt
4B.11	**Drawback :** All goods exported on drawback.	Exempt
4B.12	**Educational, cultural or scientific material :**	Exempt
	(a) Films, filmstrips, microfilms, and sound recording of an educational, scientific or cultural character produced by the United Nations or any of its Specialised Agencies.	
	(b) Films, filmstrips, microfilms, slides and sound recordings of an educational, scientific or cultural character certified as such under section 7 of the Cinematograph Act, 1961 (Act 76).	Exempt
4B.13	**Exhibits, equipment and all goods previously imported for exhibition in Ghana.**	Exempt
4B.14	**Passenger's baggage and bona fide personal and household effects.**	Exempt
4B.15	**Temporary exports:** All goods exported under a re-importation certificate.	Exempt
4B.16	**Temporary imports:** All goods exported after temporary importation under bond.	Exempt

4B.17	**Transit and transhipment goods.**	Exempt
4B.18	**Free Zone:** All goods exported from the Free Zone	Exempt
4B.19	**Bonded Warehouse:** All goods exported from bonded warehouse	Exempt

FIFTH SCHEDULE

EXCISE DUTY

PART A – GOODS LIABLE TO IMPORT EXCISE DUTY

Excise Duty Act 2014 (Act 878) As amended by Excise Duty (Amendment) (No.2) Act 2015 (Act 903)

Tariff No.	Commodity Description	Rate of Duty
5A.1	(a) Waters, including mineral waters of all description	17.5% of C.I.F.
	(b) Malt drink (for example Malta)	17.5% of C.I.F.
5A.2	Beer other than indigenous beer :	
	(a) In bottles	47.5% of C.I.F.
	(b) In kegs	47.5% of C.I.F.
	(c) Stout	47.5% of C.I.F.
5A.3	Spirits, including "Akpeteshie" :	
	(a) Distilled or rectified	25% of C.I.F.
	(b) Blended or compounded	25% of C.I.F.
	(c) Other :	
	(i) For use solely in laboratories or in the compounding of drugs.	0%
	(ii) Denatured to the satisfaction of the Commissioner General	10% of C.I.F.
	(iii) "Akpeteshie"	20% of C.I.F.
5A.4	Tobacco Products :	
	(a) Cigarette	175% of C.I.F.
	(b) Cigars	175% of C.I.F.
	(c) Negrohead	¢12.00/kg
	(d) Snuff and other tobacco	170.65% of C.I.F.
5A.5	Plastic and Plastic products listed under chapters 39 and 63 of the Harmonised System and Custom Tariff Schedules.	10 per centum of C.I.F.
5A.6	Other Products	0 per centum
	(a) Textiles	0 per centum
	(b) Pharmaceuticals	
5A.7	Cider Beer	17.5% of C.I.F.

Tariff No.	Commodity Description	Rate of Duty
5B .1	The President of the Republic of Ghana:	Exempt
5B.2	All goods purchased from a manufacturer for the use of the President of Ghana.	Exempt
5B.3	Government of Ghana contracts where the contract is duly approved by Parliament : All goods purchased from a manufacturer by a person under contract to the Government where such exemption from excise duty forms part of the terms of the contract.	Exempt
5B.4	Licensed manufacturers : All goods purchased by a manufacturer licensed under the Excise Duty Act 2014 (Act 878) for the purpose of manufacturing excisable goods.	
	Diplomatic Missions : (a) All goods purchased for the official use of any Commonwealth or Foreign Embassy, Mission or Consulate.	Exempt
	(b) All goods purchased for the use of a permanent member of a Diplomatic Service of any Commonwealth or Foreign country, exempted by the Minister responsible for Foreign Affairs. Where with reference to (a) and (b) above a similar privilege is accorded by such Commonwealth or Foreign country to the Ghana representative in that country	Exempt
	(c) All goods purchased by personnel engaged by an International Agency or in a Technical Assistance Scheme where the terms of the Agreement made with the Government of Ghana include exemption from excise duty and duly approved by Parliament	Exempt
5B.5	Non-domestic goods : All goods re-exported	Exempt

SIXTH SCHEDULE

IMPORT PROHIBITIONS

PART A – ABSOLUTE PROHIBITIONS

Tariff No.	Commodity Description	Remarks
6A.1	Animals and carcasses infected with disease : Animals or carcasses infected with disease within the meaning of the Disease of Animals Act, 1961 (Act 83) or any part of such animals or carcasses.	
6A.2	Beads of inflammable celluloid : Beads composed of inflammable celluloid or other similar substances.	
6A.3	Coffee, raw, imported overland : Raw coffee imported overland or by inland waterways:	
6A.4	Coin not up to standard : Coin current in any foreign country or any money purported to be such, not being of the established standard in weight and fineness.	Currency Act, 1964 (Act 242)
6A.5	Food, contaminated : Meat, vegetables, and other provisions.	Declared by a Health Officer as unfit for human consumption PNDCL 305B/ F.D.B L Act 523, 1996.
6A.6	Knuckle dusters, and life preservers : Knuckle dusters and life preservers.	
6A.7	Literature, scandalous : Books, newspapers and printed matter which in the opinion of the Commissioner-General (subject to any directions of the President of Ghana) are defamatory, scandalous, or demoralizing.	
6A.8	Money, base or counterfeit : Base or counterfeit coin or counterfeit notes of any country.	Currency Act, 1964 (Act 242)
6A.9	Obscene articles : Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings or any other indecent or obscene article.	
6A.10	Weapons, dangerous : Knives such as flick knives and paper knives which in the opinion of the Inspector-General of Police are considered to be dangerous weapons.	
6A.11	Goods prohibited by any law : All other goods, the importation of which is prohibited by any law in Ghana.	

PART B – CONDITIONAL PROHIBITIONS

Tariff No.	Commodity Description	Remarks
6B.1	Currency : (a) Bank notes (b) Bank coins (c) Travellers' cheques (d) Electronic units of payment (e) Securities In the denominations of local currency or the currency of another country	(Foreign Exchange Act, 2006) (Act 723) A licence is required from the Bank of Ghana
6B.2	Diamonds : Rough or uncut diamonds.	A Kimberley Process Certificate is required from the Ministry of Mines under the Kimberley Process Certificate Act 2003, (Act 652)
6B.3	Films, cinematograph : Cinematograph films, except at the port of Tema, Takoradi or Accra Airport. Provided that this prohibition shall not apply in the case of films which the Commissioner-General is satisfied are intended solely for exhibition in private premises to which the public are not admitted on payment or otherwise.	Cinematograph Act, 1961 (Act 76)
6B.4	Goods bearing designs and imitation of money : All goods which bear a design in imitation of any currency or bank note or coin in current use in Ghana or elsewhere.	A licence is required from the Ministry of Finance. Currency Act, 1964 (Act 242)
6B.5	Goods imported contrary to customs laws : All goods not imported in an aircraft or in a steamship except such as may be imported in accordance with any regulations relating to the control of boats or to the importation of goods overland or by inland waters.	
6B.6	Goods regulated by law : (i) Gambling machines	A permit is required from the The Gaming Commission. Gaming Act, 2006 (Act 721)
	(ii) Plant, plant product, plant disease or pest, soil, manure, grass, and other parking material liable to harbor dangerous diseases or pests of plants	Prevention and Control of Pests and Diseases of Plants Act, 1965 (Act 307). A permit is required from the Ministry of Food and Agriculture
	(iii) Arms and ammunition	Arms and Ammunition Act, 1972 (NRCD 9) A permit is required from the Ministry of Interior

Tariff No.	Commodity Description	Remarks
	(iv) Explosives, including nitroglycerine, dynamite, detonators, gun cotton blasting powder, other substances used to produce explosives but excluding ordinary gun powder, percussion caps, rockets or fuses. (v) All goods, the importation of which is regulated by any law in Ghana except in accordance with such law	Explosives Ordinance (Cap 254), Explosives Regulations L.I. 666 1970. A licence is required from the Ministry of Interior.
6B.7	Handcuffs	A licence is required from the Ministry of Interior
6B.8	Machines for duplicating keys	Locksmiths (Licensing) Act, 1994, (Act 488). A licence is required from the Ministry of Interior.
6B.9	Milk deficient in milk fat : Milk, condensed or evaporated, containing less than eight per centum by weight of milk fat, and dried milk or milk powder containing less than twenty-six per centum by weight of milk fat : Provided that this prohibition shall not apply to skimmed milk imported in containers clearly marked in such a manner as to be easily distinguished from containers of full cream milk, and admitted as such by the Commissioner-General: Provided further that the Commissioner-General may admit any particular consignment of condensed or evaporated milk having a lower fat content than eight per centum by weight of milk fat which he is satisfied is a consignment of full cream condensed or evaporated milk.	

Tariff No.	Commodity Description	Remarks
6B.11	Paper, airmail printing : Airmail photographic printing paper.	A licence is required from the Commissioner-General (L.I. 504).
6B.12	Reel-fed rotary ticket printing presses.	A licence is required from the Minister for Finance.
6B.13	Spirits of certain kinds and strengths : Spirits of the following descriptions : (a) Spirits containing essential oils or chemical products such as thujone, star arise, benzoic aldehyde, salicylic esters, hyssop, absinthe or other substances in such proportions as the Commissioner-General in his absolute discretion deem to be injurious to health. (b) Brandy, rum or whisky unless proved to the satisfaction of the Commissioner-General to have been stored in the wood for a period of not less than three years prior to importation. (c) Spirits containing more than 65 per centum of absolute alcohol as ascertained by Tralles` alcoholometer other than medicated, perfumed or methylated spirits, accepted as such by the Commissioner-General, except under licence from the Commissioner-General and except in accordance with the condition of such licence.	
6B 14	Weapons for discharge of noxious liquids : Weapons of any description which in the opinion of the Commissioner-General are designed for the discharge of any noxious liquids, gas or other similar substances and any ammunition containing or in the opinion of the Commissioner-General designed or adapted to contain any noxious liquid, gas or other similar substance.	A licence is required from the Minister for Interior.
6B.15	Mercury	A licence is required from the Ministry of Mines (Mercury Act, 1989, PNDCL 217)

SEVENTH SCHEDULE

EXPORT PROHIBITIONS

PART A – ABSOLUTE PROHIBITIONS

Tariff No.	Commodity Description	Remarks
7A.1	Goods prohibited by any law : All goods the exportation of which is prohibited by any law in Ghana.	

PART B – CONDITIONAL PROHIBITIONS

Tariff No.	Commodity Description	Remarks
7B.1	Goods exported contrary to customs laws : All goods not exported in an aircraft or in a ship except such as may be exported in accordance with any regulations relating to the control of boats or to the exportation of goods overland or by inland waters.	
7B.2	Goods regulated by any law : All goods the exportation of which is regulated by any law in Ghana except in accordance with such law :	
	*(i) Antiquities	National Museum Act, 1969 (NLCD 387)

* A permit is required from the Museums and Monument Board

Importation of Motor Vehicles

NO.	TYPES OF MOTOR VEHICLE	PENALTY
1.	**Motor cars**	
(a)	Where the age does not exceed ten (10) years.	NIL
(b)	Where the age exceeds ten (10) years but does not exceed twelve (12) years.	5% of CIF value
(c)	Where the age exceeds twelve (12) years but does not exceed fifteen (15) years.	20% of CIF value
(d)	Where the age exceeds fifteen (15) years but does not exceed twenty-five (25) years.	50% of CIF value
(e)	Where the age exceeds twenty-five (25) years but does not exceed thirty-five (35) years.	70% of CIF value
(f)	Where the age exceeds thirty-five (35) years.	100% of CIF value
2.	**Commercial vehicle namely bus, coach or van**	
(a)	Where the age does not exceed ten (10) years.	NIL
(b)	Where the age exceeds ten (10) years but does not exceed twelve (12) years.	2.5% value of CIF
(c)	Where the age exceeds twelve (12) years but does not exceed fifteen (15) years.	10% value of CIF
(d)	Where the age exceeds fifteen (15) years but does not exceed twenty (20) years.	20% value of CIF
(e)	Where the age exceeds twenty (20) years but does not exceed twenty-five (25) years.	50% value of CIF
3.	**Commercial vehicle namely truck, lorry or tipper truck**	
(a)	Where the age does not exceed ten (10) years.	NIL
(b)	Where the age exceeds ten (10) years but does not exceed twelve (12) years.	5% of CIF value
(c)	Where the age exceeds twelve (12) years but does not exceed twenty-two (22) years.	10% of CIF value
(d)	Where the age exceeds twenty-two (22) years.	30% of CIF value