

Schedule 'A'

Description of Goods Liable to Payment of Local body Tax

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 this Schedule, any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

CHAPTER 1 Live animals

Note:

This Chapter covers all live animals except:

- (a) fish and crustaceans, molluscs and other aquatic invertebrates, of heading 0301, 0306 or 0307;
- (b) cultures of micro-organisms and other products of heading 3002; and
- (c) animals of heading 9508.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
0101	Live Horses, Asses, Mules and Hinnies	0%
0101 10	Pure-bred breeding animals:	0%
0101 10 10	Horses	0%
0101 10 20	Asses	0%
0101 19 90	Other	0%
0101 90	Other	0%
0101 90 10	Horses for Polo	0%
0101 90 20	Asses, mules and hinnies as livestock	0%
0101 90 90	Other	0%
0102	Live Bovine animals.	0%
0102 10	Pure – bred breeding animals:	0%
0102 10 10	Bulls, adult	0%
0102 10 20	Cows, adult	0%
0102 10 30	Buffaloes, adult and calves	0%
0102 10 90	Other	0%
0102 90	Other:	0%
0102 90 10	Bulls, adult	0%
0102 90 20	Buffaloes, adult and calves	0%
0102 90 90	Other	0%

(1)	(2)	(3)
0103	Live Swine	0%
0103 10 00	Pure-bred breeding animals	0%
	Other:	
0103 91 00	Weighing less than 50 kg.	0%
0103 92 00	Weighing 50 kg. or more	0%
0104	Live sheep and goats	0%
0104 10	Sheep :	0%
0104 10 10	Sheep including lamb for breeding purpose	0%
0104 10 90	Other	0%
0104 20 00	Goats	0%
0105	Live poultry, that is to say, fowls of the species gallus domesticus, ducks, geese, turkeys and guinea fowls	0%
	Weighing not more than 185 g :	
0105 11 00	Fowls of the species Gallus domesticus	0%
0105 12 00	Turkeys	0%
0105 19 00	Other	0%
	Other :	0%
0105 92 00	Fowls of the species Gallus domesticus, weighing not more than 2000 g.	0%
0105 93 00	Fowls of the species Gallus domesticus, weighing more than 2000 g.	0%
0105 99 00	Other	0%
0106	Other live animals	0%
	Mammals :	0%
0106 11 00	Primates	0%
0106 12 00	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	0%
0106 19 00	Other	0%
0106 20 00	Reptiles (including snakes and turtles)	0%
	Birds :	0%
0106 31 00	Birds of prey	0%
0106 32 00	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	0%
0106 39 00	Other	0%
0106 90	Other :	0%
0106 90 10	Bees and other insects, not elsewhere included or specified	0%
0106 90 20	Pureline Stock	0%
0106 90 90	Other	0%

CHAPTER 2
Meat and edible meat offal

Note :

This Chapter does not cover :

- (a) Products of the kinds described in headings 0201 to 0208 or 0210, unfit or unsuitable for human consumption;
- (b) guts, bladders or stomachs of animals (heading 0504) or animal blood (heading 0511 or 3002); or
- (c) animal fat, other than products of heading 0209 (Chapter 15).

Supplementary Note :- In this Chapter, wild animal means wild animal as defined in the wild Life (Protection) Act. 1972 (53 of 1972).

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
	Other meat of sheep, frozen:	
0204 41 00	Carcasses and half-carcasses	2%
0204 42 00	Other cuts with bone in	2%
0204 43 00	Boneless	2%
0204 50 00	Meat of goats	2%
0205 00 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	2%
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	2%
0206 10 00	Of bovine animals, fresh or chilled	2%
	Of bovine animals, frozen:	
0206 21 00	Tongues	2%
0206 22 00	Livers	2%
0206 29 00	Other	2%
0206 30 00	Of swine, fresh or chilled	2%
	Of swine, frozen:	
0206 41 00	Livers	2%
0206 49 00	Other	2%
0206 80	Other, fresh or chilled:	2%
0206 80 10	Of sheep or goats,	2%
0206 80 90	Other	2%
0206 90	Other, frozen:	2%
0206 90 10	Of sheep or goats	2%
0206 90 90	Other	2%

(1)	(2)	(3)
0207	Meat, and edible offal, of the poultry of heading 0105, fresh, chilled or frozen. Of fowls of the species Gallus domesticus: Not cut in pieces, fresh or chilled. Not	2%
0207 11 00	cut in pieces, frozen	2%
0207 12 00	Cuts and offal, fresh or chilled	2%
0207 13 00	Cuts and offal, frozen	2%
0207 14 00	Of turkeys: Not cut in pieces, fresh or chilled	2%
0207 24 00	Not cut in pieces, frozen	2%
0207 25 00	Cuts and offal, fresh or chilled	2%
0207 26 00	Cuts and offal, frozen	2%
0207 27 00	Of ducks, geese or guinea fowls:	2%
0207 32 00	Not cut in pieces, fresh or chilled	2%
0207 33 00	Not cut in pieces, frozen	2%
0207 34 00	Fatty livers, fresh or chilled	2%
0207 35 00	Other, fresh or chilled	2%
0207 36 00	Other, frozen	2%
0208	Other meat and edible meat offal, fresh, chilled or frozen	2%
0208 10 00	Of rabbits or hares	2%
0208 20 00	Frogs' legs	2%
0208 30 00	Of primates	2%
0208 40 00	Of whales, dolphins and porpoises (mammals of the other catacea); of manatees and dugongs (mammals of the order sirenia)	2%
0208 50 00	Of reptiles (including snakes and turtles)	2%
0208 90	Other:	2%
0208 90 10	Of wild animals	2%
0208 90 90	Other	2%
0209 00 00	Pig fat, free of lean meat and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	2%
0210 11 00	Meat of swine: Hams, shoulders and cuts thereof, with bone in	2%
0210 12 00	Bellies (streaky) and cuts thereof. Other	2%
0210 19 00	Meat of bovine animals	2%
0210 20 00	Other, including edible flours and meals of Meat and meat offal;	2%
0210 91 00	Of primates	2%
0210 92 00	Of whales, dolphins and porpoises (mammals of the order catecea); of manatees and dugongs (mammals of the order sirenia)	2%
0210 93 00	Of reptiles (including snakes and turtles)	2%
0210 99 00	Other	2%

CHAPTER 3

Fish and crustaceans, mollusks and other aquatic invertebrates

Notes :

1. This Chapter does not cover :
 - (a) mammals of heading 0106;
 - (b) meat of mammals of heading 0106 (heading 0208 or 0210);
 - (c) fish (including livers and roes 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 2301); or
 - (d) caviar or caviar substitutes prepared from fish eggs (heading 1604).
2. In this Chapter, the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
0301	Live fish	0%
0301 10 00	Ornamental Fish	0%
	Other Live Fish :	
0301 91 00	Trout (<i>salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> . <i>Oncorhynchus apache</i> and <i>Onchorhynchus chrysogaster</i>)	0%
0301 92 00	Eels (<i>Anguilla</i> spp.)	0%
0301 93 00	Carp	0%
0301 99 00	Other	0%
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304	0%
	Salmonidae, excluding livers and roes :	
0302 11 00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> . <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> . <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	0%
0302 12 00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus ehodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	0%
0302 19 00	Other	0%
	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes :	0%
0302 21 00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	0%
0302 22 00	Plaice (<i>Pleuronectes platessa</i>)	0%
0302 23 00	Sole (<i>Solea</i> spp.)	0%
0302 29 00	Other	0%

(1)	(2)	(3)
0302 31 00	Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus pelamis), excluding livers and roes :	0%
0302 32 00	Albacore or longfinned tunas Thunnus alalunga)	0%
0302 33 00	Yellowfin tunas (Thunnus albacares)	0%
0302 34 00	Skipjack or stripe-bellied bonito	0%
0302 35 00	Bigeye tunas (Thunnus obesus)	0%
0302 36 00	Bluefin tunas (Thunnus thynnus)	0%
0302 39 00	Southern bluefin tunas (Thunnus naccoyii)	0%
0302 40 00	Other	0%
0302 50 00	Herrings (Clupea harengus, Clupea pallasii) excluding livers and roes	0%
0302 61 00	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes:	0%
0302 62 00	Other fish, excluding livers and roes:	0%
0302 63 00	Sardines (Sardina pilchardus, sardinops spp.) Sardinella (Sardinella spp.) brisling or sprats (Sprattus sprattus)	0%
0302 64 00	Haddock (Melanogrammus aeglefinus)	0%
0302 65 00	Coalfish (Pollachius virens)	0%
0302 66 00	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	0%
0302 69	Dogfish and other sharks	0%
0302 69 10	Eels(Anguilla spp.	0%
0302 69 20	Other:	0%
0302 69 30	Hilsa	0%
0302 69 90	Dara	0%
0302 70 00	Pomfret	0%
0302 70 00	Other	0%
0302 70 00	Livers and roes	0%
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304 Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha. Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Excluding livers and roes:	
0303 11 00	Sockeye salmon (red-salmon) (oncorhynchus nerka)	2%
0303 19 00	Other Other Salmonidae, excluding livers and roes:	2%
0303 21 00	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus chrysogaster)	0%

(1)	(2)	(3)
0303 22 00	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	0%
0303 29 00	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	0%
0303 31 00	Halibut (<i>Reinhardtius hippoglossides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	0%
0303 32 00	Plaice (<i>Pleuronectes platessa</i>)	0%
0303 33 00	Sole (<i>Solea</i> spp.)	0%
0303 39 00	Other	
	Tunas (of the genus <i>Thunnus</i>), Skipjack or stripe-bellied bonito [<i>Euthynnus (Katsuwonus) pelamis</i>], excluding livers and roes:	
0303 41 00	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	0%
0303 42 00	Yellowfin tunas (<i>Thunnus albacares</i>)	0%
0303 43 00	Skipjack or Stripe-bellied bonito	0%
0303 44 00	Bigeye tunas (<i>thunnus obesus</i>)	0%
0303 45 00	Bluefin tunas (<i>thunnus thynnus</i>)	0%
0303 46 00	Southern bluefin tunas (<i>thunnus maccoyii</i>)	0%
0303 49 00	Other	0%
0303 50 00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	0%
0303 60 00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	0%
	Other fish, excluding livers and roes:	
0303 71 00	sardines (<i>Sardina pilchardus</i> , <i>Sardinops xpp.</i>) sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	0%
0303 72 00	Haddock (<i>Melanogrammus aeglefinus</i>)	0%
0303 73 00	Coalfish (<i>Pollachius virens</i>)	0%
0303 74 00	Mackerel (<i>scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	0%
0303 75 00	Dogfish and other sharks	0%
0303 76 00	Eels(<i>Anguilla</i> spp.)	0%
0303 77 00	Sea bass (<i>Dicentrarchus labrax</i> . <i>Dicentrarchus punctatus</i>)	0%
0303 78 00	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	0%
030379	Other:	
0303 79 10	Hilsa Dara	0%
0303 79 20	Ribbon fish	0%
0303 79 30	Seer	0%
0303 79 40	Pomfret (white or silver or black)	0%
0303 79 50		
0303 79 60	Ghole	0%
0303 79 70	Threadfin	0%

(1)	(2)	(3)
0303 79 80	Croacker, Grouper, Hounder Other:	0%
0303 79 91	Edible fishmaws of wild life	0%
0303 79 92	Edible fishmaws of wild life	0%
0303 79 99	Other	0%
0303 80	Livers and roes:	
0303 80 10	Egg or egg yolk of fish including shrimps	0%
0303 80 90	Other	0%
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	2%
0304 10 00	Fresh or chilled	
0304 20	Frozen fillets:	2%
0304 20 10	Hilsa	
0304 20 20	Shark	2%
0304 20 30	Seer	2%
0304 20 40	Tuna	2%
0304 20 50	Cuttlefish	2%
0304 20 90	Other	2%
0304 90 00	Other	2%
0305	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	2%
0305 10 00	Flours, meals and pellets, of fish fit for human consumption	
0305 20 00	Livers and roes of fish, dried, smoked, salted or in brine	2%
0305 30 00	Fish fillets, dried, salted or in brine, but not smoked	
	Smoked fish, including fillets:	2%
0305 41 00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gor</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus rnasou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo Salar</i>) and Danube Salmon (<i>Hucho hucho</i>)	2%
0305 42 00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	2%
0305 49 00	Other	2%
	Dried fish, whether or not suited but not smoked:	
0305 51 00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	2%
	Other:	
0305 59 10	Mumbai Duck	2%
0305 59 20	Seer without head	2%
0305 59 30	Sprats	2%
0305 59 90	Other	2%
	Fish, salted but not dried or smoked and fish in brine:	

(1)	(2)	(3)
0305 61 00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	2%
0305 62 00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	2%
0305 63 00	Anchovies (<i>Engraulis</i> spp.)	2%
0305 69	Other:	2%
0305 69 10	Mumbai duck	2%
0305 69 20	Seer without head	2%
0305 69 30	Sprats	2%
0305 69 90	Other	2%
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; 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	2%
	Frozen:	
0306 11 00	Rock lobster and other sea craw fish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.):	2%
0306 12	Lobsters (<i>Homarus</i> spp.):	2%
0306 12 10	Whole, cooked	2%
0306 12 90	Other	2%
0306 13	Shrimps and prawns:	2%
	Shrimps (<i>Scampi</i>)-macrobactium:	
0306 13 11	AFD Shrimp	2%
0306 13 19	Other	2%
0306 13 20	Prawns	2%
0306 14 00	Crabs	2%
0306 19 00	Other, including flours, meals and pellets, of crustaceans, fit for human consumption	2%
	Not Frozen:	
0306 21 00	Rock lobster and other sea craw fish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	2%
0306 22 00	Lobsters (<i>Homarus</i> spp.)	2%
0306 23	Shrimps and prawns:	2%
0306 23 10	Powdered	2%
0306 23 90	Other	2%
0306 24 00	Crabs	2%
0306 29 00	Other, including flours, meals and pellets, of crustaceans, fit for human consumption	2%
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human	2%

(1)	(2)	(3)
0307 10 00	consumption Oysters Scallops, including queen scallops, of the genera Pecten, Chlamys or Palcopecten:	2%
0307 21 00	Live, fresh or chilled	2%
0307 29 00	Other	2%
	Mussels (Mytilus spp., Perna spp.):	2%
0307 31 00	Live, fresh or chilled	2%
0307 39	Other:	2%
0307 39 10	Clams, clam meat (bivalves-Victorita, spp., Mertrix spp. and katalysia spp.)	2%
0307 39	Other:	2%
0307 39 10	Clams, calms meat (bivalves-Victorita, spp., Mertrix spp. and katalysia spp.)	2%
0307 39 90	Other	2%
	Cuttle fish (Sepia Officinalis, Rossia macrosoma, Septiola spp.) and squid (Ornnastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):	
0307 41	Live, fresh and chilled:	
0307 41 10	Cuttle fish	2%
0307 41 20	Squid	2%
0307 49	Other:	2%
0307 49 10	Squid tubes, frozen	2%
0307 49 20	Whole squids, frozen	2%
0307 49 30	Dried squids	2%
0307 49 90	Other	2%
	Octopus (Octopus spp.):	
0307 51 00	Live, fresh or chilled	2%
0307 59 00	Other	2%
0307 60 00	Snails, other than sea snails	2%
	Other, including flours, meals and pellets, of aquatic invertebrates other than crustaceans, fit for human consumption:	
0307 91 00	Live, fresh or chilled	2%
0307 99	Other:	2%
0307 99 10	Sea shell flash	2%
0307 99 20	Jelly fish (Rhopelina spp.), dried salted or frozen	2%
0307 99 90	Other	2%

CHAPTER 4.

Notes :

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

1. The expression "milk" means full cream milk or partially or completely skimmed
 2. For the purposes of heading 0405:
 - (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, neutralizing 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 0406 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 1702);
or
 - (b) albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 3502) or globulin (heading 3504).

Sub-heading Notes :

1. For the purposes of sub-heading 0404 10, the expression "modified whey" means products consisting of whey constituents, i.e., 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 sub-heading 0405 10, the term "butter" does not include dehydrated butter or ghee (sub-heading 0405 90).

Supplementary Note :

In this Chapter, "wild animal" means wild animal as defined in the Wild Life (Protection) Act, 1972 (53 of 1972).

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter	
0401 10 00	Of a fat content, by weight, not exceeding 1%	2%
0401 20 00	Of a fat content, by weight, exceeding 1% but not exceeding 6%	2%
0401 30 00	Of a fat content, by weight, not exceeding 6%	2%
0402	Milk and cream, concentrated or containing added sugar or	
	other sweetening matter	
0402 10	In powder, granules or other solid forms of a fat content, by weight, exceeding 1.5%:	2%
0402 10 10	Skimmed Milk	2%
0402 10 20	Milk food for babies	2%
0402 10 90	Other	2%
0402 21 00	In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%:	2%
0402 29		
0402 29 10	Not containing added sugar or other sweetening matter	2%
0402 29 20	Other: Whole	2%
0402 91	milk Milk for	
0402 91 10	babies Other:	2%
0402 91 90	Not containing added sugar or other sweetening matter:	2%
0402 99		
0402 99 10	Condensed milk	0%
0402 99 20	Other	0%
0402 99 90	Other: Whole milk	0%
0403	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 fruits, nuts or cocoa	
0403 10 00	Yogurt	2%
0403 90	Other:	
0403 90 10	Butter milk	2%
0403 90 90	Other	2%

0404	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	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:	2%
0404 10 10	Whey, concentrated, evaporated or condensed, liquid or semi-solid	2%
0404 10 20	Whey, dry, blocks and powdered	2%
0404 10 90	Other	2%
0404 90 00	Other	2%
0405	Butter and other fats and oils derived from milk; dairy spreads	

(1)	(2)	(3)
0405 10 00	Butter	2%
0405 20 00	Dairy spreads	2%
0405 90	Other:	
0405 90 10	Butter oil	1%
0405 90 20	Ghee	1%
0405 90 90	Other	1%
0406	Cheese and curd	
0406 10 00	Fresh (unripened or uncured) cheese, including whey cheese	2%
0406 10 00 A	Curd	2%
0406 20 00	Grated or powdered cheese, of all kinds	2%
0406 30 00	Processed cheese not grated or powdered	2%
0406 40 00	Blue-veined cheese	2%
0406 90 00	Other cheese	2%
0407	Birds eggs, in shell, fresh, preserved or cooked	0%
0407 00	Birds' eggs, in shell, fresh, preserved or cooked:	0%
0407 00 10	Of the species gallus domesticus and ducks for hatching	0%
0407 00 20	Of the species gallus domesticus and ducks for hatching	0%
0407 00 90	Other	0%

0408	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	2%
	Egg yolks:	
0408 11 00	Dried	2%
0408 19 00	Other	2%
	Other:	
0408 9100	Dried	2%
0408 99 00	Other	2%
0409 00 00	Natural honey	2%
0410	Edible products of animal origin, not elsewhere specified or included	
0410 00	Edible products of animal origin, not elsewhere specified or included:	2%
0410 00 10	Of wild animals	0%
0410 00 20	Turtle eggs and Salanganes nests (" birds nests")	0%
0410 00 90	Other	0%

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 0505 and parings and similar waste of raw hides or skins of heading 0511(Chapter41 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 9603).
2. For the purpose of heading 0501,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 this Schedule, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout this Schedule, the expression "horsehair" means hair of the means or tails of equine or bovine animals.

Supplementary Note:

In this Chapter, the expressions "wild animal" and "wild life" have the meanings respectively assigned to them in clauses (36) and (37) of section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972); and the expression "Wild bird" means any bird specified in Schedules to that Act.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
0501	Human hair, unworked, whether or not washed or scoured; waste of human hair	
0501 00	Human hair, unworked, whether or not washed or scoured:	2.5%
0501 00 10	Human hair, unworked, whether or not washed or scoured	2.5%
0510 00 20	Waste of human hair	2.5%
0502	Pigs', hogs' or boars' bristles and hair, badger hair and other brush making hair; waste of such bristles or hair	
0502 10	Pigs', hogs' or boars' bristles and hair and waste thereof:	2.5%
0502 10 10	Pigs', hogs' or boars' bristles and hair	2.5%
0502 10 20	Waste of pigs', hogs' or boars' bristles and hair	2.5%
0502 90	Other:	2.5%
0502 90 10	Badger hair and other brush making hair	2.5%
0502 90 20	Yak tail hair	2.5%
0502 90 90	Other	2.5%
0503 00 00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	2.5%
0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	1.25%

(1)	(2)	(3)
0504 00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:	
0504 00 10	Guts of cattle for natural food casings.	1%
0504 00 20	Guts of sheep and goats for natural food casings.	1%
	Guts of other animals for natural food casings:	
0504 00 31	Of wild animals	1%
0504 00 39	Other	1%
	Guts other than for natural food castings:	
0504 00 41	Of wild animals	1%
0504 00 49	Other	1%
	Bladders and stomachs:	
0504 00 51	Of wild animals	1%
0504 00 59	Other	1%
0505	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	Feathers of kind used for stuffing; down:	1.25%
0505 10 10	Of wild birds	1.25%
0505 10 90	Other	1.25%
0505 90	Other:	1.25%
0505 90 10	Peacock tail and wing feather (trimmed or not)	1.25%
	Other feather (excluding for stuffing purpose):	
0505 90 21	Of wild birds	1.25%
0505 90 29	Other	1.25%
	Powder and waste of feather or parts of feathers:	1.25%
0505 90 31	Of wild birds	1.25%
0505 90 39	Other	1.25%
	Skins and other parts	
0505 90 91	Of wild birds	1.25%
0505 90 99	Other	1.25%
0506	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	Ossein and bones treated with acid:	1.25%
	Bones, including horn-cores, crushed:	
0506 10 11	Of wild animals	1.25%
0506 10 19	Other	1.25%
	Bone grist:	1.25%

(1)	(2)	(3)
0506 10 21	Of wild animals	1.25%
0506 10 29	Other	1.25%
	Ossein:	
0506 10 31	Of wild animals	1.25%
0506 10 39	Other	1.25%
	Bones, horn-cones and parts thereof, not crushed:	
0506 10 41	Of wild animals	1.25%
0506 10 49	Other	1.25%
0506 90	Other:	1.25%
	Bone meal:	
0506 90 11	Of wild animals	1.25%
0506 90 19	Other	1.25%
	Other:	1.25%
0506 90 91	Of wild animals	1.25%
0506 90 99	Other	1.25%
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	
0507 10	Ivory; ivory powder and waste:	
0507 10 10	Ivory	2.5%
0507 10 20	Ivory powder and waste	2.5%
0507 90	Other:	
0507 90 10	Hoof meal	2.5%
0507 90 20	Horn meal	2.5%
0507 90 30	Hooves, claws, nails and beaks	2.5%
0507 90 40	Antlers	2.5%
0507 90 50	Buffalo horns	2.5%
0507 90 60	Tortoise-shell	2.5%
0507 90 70	Claws and waste of tortoise shell	2.5%
0507 90 90	Other	
0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	
0508 00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof:	
0508 00 10	Coral	2.5%
0508 00 20	Chunks	2.5%

(1)	(2)	(3)
0508 00 30	Chowries	2.5%
0508 00 40	Cuttlefish bones	2.5%
0508 00 50	Shells	2.5%
0508 00 90	Other	2.5%
0509	Natural sponges of animal origin	
0509 00	Natural sponges of animal origin:	
0509 00 10	Of wild life	0%
0509 00 90	Other	0%
0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	
0510 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:	
0510 00 10	Bezoar, cow (goolochan)	2%
0510 00 20	Ox Gallstone	2%
0510 00 30	Placenta, frozen	2%
	Other:	
0510 00 91	Of wild animals	2%
0510 00 99	Other	2%
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption	2%
0511 10 00	Bovine semen	
	Other:	
0511 91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:	2%
0511 91 10	Fish nails	2%
0511 91 20	Fish tails	2%
0511 91 30	Other fish waste	2%
0511 91 90	Other	2%
0511 99	Other:	2%
	Silkworm Pupae:	2%
0511 99 11	Artemia	2%
0511 99 19	Other	2%
	Sinews and tendons:	2%
0511 99 21	Of wild life	2%
0511 99 29	Other	2%
	Other:	
0511 99 91	Frozen semen, other than bovine; bovine embryo	
0511 99 92	Of wild life	
0511 99 99	Other:	

**SECTION II
VEGETABLE PRODUCTS**

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

CHAPTER 6

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

Note:

1. Subject to the second part of heading 0601, 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; never the less it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2. Any reference in heading 0603 or 0604 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 9701.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212	
0601 10 00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant.	1%
0601 20	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:	1%
0601 20 10	Bulbs horticultural	1%
0601 20 21	Plants	1%
0601 20 22	Roots	1%
0601 20 90	Other	1%

0602	Other live plants (including their roots), cuttings and slips; mushroom spawn	
0602 10 00	Unrooted cuttings and slips	1%
0602 20	Trees, shrubs and bushes, grafted or not, of kinds, which bear edible fruits or nuts;	1%
0602 20 10	Edible fruit or nut trees, grafted or not	1%
0602 20 20	Cactus	1%
0602 20 90	Other	1%
0602 30 00	Rhododendrons and azaleas, grafted or not	1%
0602 40 00	Roses, grafted or not	1%
0602 90	Other:	1%

(1)	(2)	(3)
0602 90 10	Mushroom spawn	2%
0602 90 20	Flowering plants (excluding roses and rhododendrons)	1%
0602 90 30	Tissues culture plant	1%
0602 90 90	Other	1%
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornaments purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	
0603 10 00	Fresh	1%
0603 90 00	Other	1%
0604	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 10 00	Mosses and lichens	1%
	Other:	
0604 91 00	Fresh	1%
0604 99 00	Other	1%

CHAPTER 7

Edible vegetables and certain roots and tubers

Notes:

1. This Chapter does not cover forage products of heading 1214.
2. In headings 0709, 0710, and 0712, the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays* var. *san-charata*) fruits of the genus *Capsicum* or of the genus *Pimenta*, feneel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hartensis* or *Origanum majorana*).
3. Heading 0712 covers all dried vegetables of the kinds falling in headings 0701 to 0711, other than:
 - (a) dried leguminous vegetables, shelled (heading 0713);
 - (b) sweet corn in the forms specified in headings 1102 to 1104;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 1105);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading 0713 (heading 1106).
4. However, dried or crushed or ground fruits of the genus (*Capsicum* or of the genus *Pimenta*) are excluded from this Chapter (heading 0904)

Tariff Item	Description of Goods	Rate of Loca Body Tax
(1)	(2)	(3)
0701	Potatoes, fresh or chilled	
0701 10 00	Seed	0.25%
0701 90 00	Other	0.25%
0702 00 00	Tomatoes, fresh or chilled	0.25%
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled	
0703 10	Onions and shallots:	0.25%
0703 10 10	Onions	0.25%
0703 10 20	Shallots	0.25%
0703 20 00	Garlic	0.25%
0703 90 00	Leeks and other alliaceous vegetables	0.25%
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled	
0704 10 00	Cauliflowers and headed broccoli	0.25%
0704 20 00	Brussels sprouts	0.25%
0704 90 00	Other	0.25%
0705	Lettuce (<i>Lactucasativa</i>) and chicory (<i>cichorium</i> spp.), fresh or chilled	

(1)	(2)	(3)
	Lettuce:	
0705 11 00	Cabbage lettuce (head lettuce)	0.25%
0705 19 00	Other	0.25%
	Chicory:	
0705 21 00	Witloof chicory (<i>Cichorium intybus</i> var. <i>Foliosum</i>)	0.25%
0705 29 00	Other	0.25%
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	
0706 100	Carrots and turnips	0.25%
0706 90	Other:	0.25%
0706 90 10	Horse radish	0.25%
0706 90 20	Other Radish	0.25%
0706 90 30	Salad beetroot	0.25%
0706 90 90	Other	0.25%
0707 00 00	Cucumbers or gherkins, fresh or chilled	0.25%
0708	Leguminous Vegetables, shelled or unshelled, fresh or chilled	
0708 10 00	Peas (<i>Pisum sativum</i>)	0.25%
0708 20 00	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	0.25%
0708 90 00	Other leguminous vegetables	0.25%
0709	Other vegetables, fresh or chilled	
0709 10 00	Globe artichokes	0.25%
0709 20 00	Asparagus	0.25%
0709 30 00	Aubergines (egg-plants) ¹	0.25%
0709 40 00	Celery other than celeriac	
	Mushrooms and truffles:	
0709 51 00	Mushrooms of the genus <i>agaricus</i>	0.25%
0709 52 00	Truffles	0.25%
0709 59 00	Other	
0709 60	Fruits of the genus <i>Capsicum</i> or of the genus <i>pimenta</i> :	0.25%
0709 60 10	Green chilly	0.25%
0709 60 90	Other	0.25%
0709 70 00	Spinach, New Zealand spinach and orache spinach (garden spinach)	0.25%
0709 0	Other:	0.25%
0709 90 10	Olives	0.25%
0709 90 20	Plantain (curry banana)	0.25%
0709 90 30	Pumpkins	0.25%
0709 90 40	Green pepper	0.25%

(1)	(2)	(3)
0709 90 50	Mixed vegetables	0.25%
0709 90 90	Other	0.25%
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	
0710 10 00	Potatoes	
	Leguminous vegetables, shelled or unshelled:	0.25%
0710 21 00	Peas (<i>Pisum sativum</i>)	0.25%
0710 22 00	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	0.25%
0710 29 00	Other	0.25%
0710 30 00	Spinach, New Zealand spinach and orache spinach (garden spinach)	
0710 40 00	Sweet corn	0.25%
0710 80	Other vegetables:	0.25%
0710 80 10	Tarragon	0.25%
0710 80 90	Other	0.25%
0710 90 00	Mixtures of vegetables	0.25%
0711	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	Olives	0.25%
0711 30 00	Capers	0.25%
0711 40 00	Cucumbers and gherkins	0.25%
	Mushrooms and truffles:	0.25%
0711 51 00	Mushrooms of the genus <i>agaricus</i>	0.25%
0711 59 00	Other	0.25%
0711 90	Other vegetables; mixtures of vegetables:	0.25%
0711 90 10	Green pepper in brine	0.25%
0711 90 20	Assorted canned vegetables	0.25%
0711 90 30	Other	0.25%
0712	Dried vegetables whole, cut, sliced, broken or in powder, but not further prepared	
0712 20 00	Onions	2%
	Mushrooms, wood ears (<i>Auricularia</i> spp.) Jelly fungi (<i>Tremella</i> spp.) and truffles:	
0712 31 00	Mushrooms of the genus <i>Igaricus</i>	2%
0712 32 00	Wood ears (<i>Auricularia</i> spp.)	2%
0712 33 00	Jelly fungi (<i>Tremella</i> spp.)	2%
0712 39 00	Other	2%
0712 90	Other vegetables; mixtures of vegetables:	
0712 90 10	Asparagus	2%

(1)	(2)	(3)
0712 90 20	Dehydrated garlic powder	2%
0712 90 30	Dehydrated garlic flakes	2%
0712 90 40	Dried garlic	2%
0712 90 50	Marjoram, Oregano	0.25%
0712 90 60	Potatoes	0.25%
0712 90 90	Other	0.25%
0713	Dried leguminous vegetables, shelled, whether or not skinned or split	
0713 10 00	Peas (<i>Pisum sativum</i>)	2%
0713 20 00	Chickpeas (garbanzos)	2%
	Beans (<i>Vigna</i> spp. <i>Phaseolus</i> spp.):	
0713 31 00	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	2%
0713 32 00	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	2%
0713 33 00	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	2%
0713 39	Other:	
0713 39 10	Guar seeds	2%
0713 39 90	Other	2%
0713 40 00	Lentils	2%
0713 50 00	Broad beans (<i>Vicia faba</i> var <i>major</i>) and horse beans (<i>Vicia faba</i> var <i>equina</i> , <i>Vicia faba</i> var <i>minor</i>)	2%
0713 90	Other:	
0713 90 10	Tur (arhar)	2%
	Other:	2%
0713 90 91	Split	2%
0713 90 99	Other	2%
0714	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	Manioc (cassava)	0.25%
0714 20 00	Sweet potatoes	0.25%
0714 90	Other:	
0714 90 10	Sago pith	2%
0714 90 90	Other	2%

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 stabilization (e.g., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate);
 - (b) to improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
0801	Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
	Coconuts:	
0801 11 00	Desiccated	1%
0801 19	Other:	
0801 19 10	Fresh	1%
0801 19 20	Dried	1%
0801 19 90	Other	1%
	Brazil nuts:	
0801 21 00	In shell	2%
0801 22 00	Shelled	2%
	Cashew nuts:	
0801 31 00	In shell	2%
0801 32	Shelled:	
0801 32 10	Cashew kernel, broken	2%
0801 32 20	Cashew Kernel, whole	2%
0801 32 90	Other	2%
0802	Other nuts, fresh or dried, whether or not shelled or peeled.	
	Almonds:	
0802 11 00	In shell	2%

(1)	(2)	(3)
0802 1200	Shelled Hazelnuts or filberts (<i>Corylus</i> spp.)	2%
0802 21 00	In shell	2%
0802 22 00	Shelled Walnuts:	2%
0802 31 00	In shell	2%
0802 32 00	Shelled	2%
0802 40 00	Chestnuts (<i>Castanea</i> spp.)	2%
0802 50 00	Pistachios	2%
0802 90	Other: Betel nuts:	
0802 90 11	Whole	1%
0802 90 12	Split	1%
0802 90 13	Ground	1%
0802 90 19	Other	1%
0802 90 90	Other	1%
0803 00 00	Bananas, including plantains, fresh or dried	0.25%
0804	Dates, figs, pineapples, avocados, guavas, mangoes, and mangosteens, fresh or dried	
0804 10	Dates:	
0804 10 10	Fresh (excluding wet dates)	1%
0804 10 20	Soft (Khayzur or wet dates)	2%
0804 10 30	Hard (Chhohara or Kharek)	2%
0804 10 90	Other	
0804 20	Figs:	
0804 20 10	Fresh	1%
0804 20 90	Other	2%
0804 30 00	Pineapples	2%
0804 40 00	Avocados	
0804 50	Guavas, mangoes and mangosteens:	
0804 50 10	Guavas, fresh or dried	0.25%
0804 50 20	Mangoes, fresh	0.25%
0804 50 30	Mangoes, sliced dried	2%
0804 50 40	Mango pulp	2%
0804 50 90	Other	2%
0805	Citrus fruit, fresh or dried	
0805 10 00	Oranges	0.25%
0805 20 00	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids)	0.25%

(1)	(2)	(3)
0805 40 00	Grape fruit	0.25%
0805 50 00	Lemon (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	0.25%
0805 90 00	Other	0.25%
0806	Grapes, fresh or dried	0%
0806 10 00	Fresh	
0806 20	Dried :	2%
0806 20 10	Raisins	2%
0806 20 90	Other	
0807	Melons (including watermelons) and papaws (papayas), fresh	
	Melons (including watermelons):	
0807 11 00	Water melons	0.25%
0807 19 00	Other	0.25%
0807 20 00	Papaws (papayas)	0.25%
0808	Apples, pears and quinces, fresh	
0808 10 00	Apples	0.25%
0808 20 00	Pears and quinces	0.25%
0809	Apricots, cherries, peaches (including nectarines), plums and soles, fresh	
0809 10 00	Apricots	0.25%
0809 20 00	Cherries	0.25%
0809 30 00	Peaches, including nectarine	0.25%
0809 40 00	Plums and sloes	0.25%
0810	Other fruit, fresh	
0810 10 00	Strawberries	0.25%
0810 20 00	Raspberries, blackberries, mulberries and loganberries	0.25%
0810 30 00	Black, white or red currants and gooseberries	0.25%
0810 40 00	Cranberries, bilberries and other fruits of the genus Vaccinium	0.25%
0810 50 00	Kiwi fruit	0.25%
0810 60 00	Durians	0.25%
0810 90	Other:	0.25%
0810 90 10	Pomegranates	0.25%
0810 90 20	Tamarind, fresh	0.25%
0810 90 30	Sapota (chico)	0.25%
0810 90 40	Custard-apple (Ata)	0.25%
0810 90 50	Bore	0.25%
0810 90 60	Lichi	0.25%
0810 90 90	Other	0.25%

(1)	(2)	(3)
0811	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 0811 10 10 0811 10 20 0811 1090 0811 20 0811 20 10 0811 20 20 0811 20 90 0811 90 0811 90 10 0811 90 90	Strawberries: Containing added sugar Not containing added sugar Other Raspberries, blackberries, mulberries, logan-berries, black, white or red currants and gooseberries: Containing added sugar Not containing added sugar Other Other: Containing added sugar Other	2% 2% 2% 2% 2% 2% 2% 2% 2%
0812 0812 10 00 0812 90 0812 90 10 0812 90 90	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. Cherries Other: Mango slices in brine Other	2% 2% 2% 2%
0813 0813 10 00 0813 20 00 0813 30 00 0813 40 0813 40 10 0813 40 20 0813 40 90 0813 50 0813 50 10 0813 50 20 0814 00 00	Fruit, dried, other than that of headings mixtures of nuts or dried fruits of this Chapter Apricots Prunes Apples Other fruit: Tamarind, dried Singoda whole (water nut) Other Mixtures of nuts of dried fruits of this Chapter: Mixtures of nuts Mixtures of dried fruits Peel of citrus fruit or melons (including watermelons) fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 2%

CHAPTER 9

Coffee, tea, mater and spices

Notes:

1. Mixtures of the products of headings 0904 to 0910 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 0910.

The addition of other substances to the products of headings 0904 to 0910 or to the mixtures referred to in paragraph (a) or (b) above) shall not affected their classification provided the resulting mixtures retain the essential character of the goods of those heading. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 2103.

2. This Chapter does not cover cubed pepper (*Piper cubeba*) or other products of heading 1211.

Supplementary Notes:

- (1) Heading 0901 includes coffee in powder form.
- (2) "Spice" means a group of vegetable products (including seeds, etc.) rich in essential oils and aromatic principles, and which, because of their characteristic taste, are mainly used as condiments. These products may be whole or in crushed or powdered form.
- (3) The addition of other substances to spices shall not affect their inclusion in spices provided the resulting mixtures retain the essential character of spices and spices also include products commonly known as "masalas".
- (4)

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	
0901 11	Coffee, not roasted: Not decaffeinated:	2%
0901 11 11	Arabica plantation: A Grade	2%
0901 11 12	B Grade	2%
0901 11 13	C Grade	2%
0901 11 19	Other	2%
	Arabica Cherry:	

(1)	(2)	(3)
0901 11 21	AB Grade	2%
0901 11 22	PB Grade	2%
0901 11 23	C Grade	2%
0901 11 24	B/B/B Grade	2%
0901 11 29	Other	2%
	Rob Parchment:	
0901 11 31	AB Grade	2%
0901 11 32	PB Grade	2%
0901 11 33	C Grade	2%
0901 11 39	Other	2%
	Rob Cherry:	
0901 11 41	AB Grade	2%
0901 11 42	PB Grade	2%
0901 11 43	C Grade	2%
0901 11 44	B/B/B Grade	2%
0901 11 45	Bulk	2%
0901 11 49	Other	2%
0901 11 90	Other	2%
0901 12 00	Decaffeinated	2%
	Coffee, roasted:	
0901 21	Not decaffeinated:	
0901 21 10	In bulk packing	2%
0901 21 90	Other	2%
0901 22	Decaffeinated:	2%
0901 22 10	In bulk packing	2%
0901 22 90	Other	2%
0901 90	Other:	2%
0901 90 10	Coffee husks and skins	2%
0901 90 20	Coffee substitutes containing coffee	2%
0901 90 90	Other	2%
0902	Tea, Whether or not flavoured	
0902 10	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg:	
0902 10 10	Content not exceeding 25g.	2%
0902 10 20	Content exceeding 25 g. but not exceeding 1 Kg.	2%
0902 10 30	Content exceeding 1 Kg. But not exceeding 3 Kg.	2%
0902 10 90	Other	2%
0902 20	Other green tea (not fermented) ;	
0902 20 10	Green tea in packets with contents exceeding kg. But not exceeding 20	2%

(1)	(2)	(3)
0902 20 20	Green tea in bulk	2%
0902 20 30	Green tea agglomerated in forms such as ball, brick and tablets	2%
0902 20 40	Green tea waste	2%
0902 20 90	Other	2%
0902 30	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg.:	
0902 30 10	Content not exceeding 25 g.	2%
0902 30 20	Content exceeding 25g. but not exceeding 1 kg.	2%
0902 30 30	Content exceeding 1 kg. But not exceeding 3 kg.	2%
0902 30 90	Other	2%
0902 40	Other black tea (fermented) and other partly fermented tea:	
0902 40 10	Content exceeding 3 kg. But not exceeding 20 kg.	2%
0902 40 20	Black tea, leaf in bulk	2%
0902 40 30	Black tea, dust in bulk	2%
0902 40 40	Tea bags	2%
0902 40 50	Black tea, agglomerated in forms such as ball, brick and tablets	2%
0902 40 60	Black tea, waste	2%
0902 40 90	Other	2%
0903 00 00	Mate	3%
0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta Pepper:	
0904 11	Neither crushed nor ground:	1%
0904 11 10	Pepper, long	1%
0904 11 20	Light black pepper Black	1%
0904 11 30	pepper, garbled Black	1%
0904 11 40	pepper, garbled Black	1%
0904 11 50	pepper, ungarbled	1%
0904 11 60	Pepper pinheads	1%
0904 11 70	Green pepper, frozen or dried	1%
0904 11 80	Pepper other than green, frozen	1%
0904 11 90	Other	1%
0904 12 00	Crushed or ground	1%
0904 20	Fruits of the genus Capsicum or of the genus Pimento, dried or crushed or ground:	1%
0904 20 10	Chilly	1%
0904 20 20	Chilly powder	1%
0904 20 30	Fruits of the genus capsicum	1%
0904 20 40	Chilly seed	1%

(1)	(2)	(3)
0904 20 50	Jamaica pepper	1%
0904 20 90	Other	1%
0905	Vanilla	
0905 00	Vanilla:	
0905 00 10	Bean	2%
0905 00 20	Powder	2%
0905 00 90	Other	2%
0906	Cinnamon and Cinnamon-tree flowers	
0906 10	Neither crushed nor ground:	
0906 10 10	Cassia Cinnamon bark	1%
0906 10 20	Cinnamon tree flowers	1%
0906 10 30	Other	1%
0906 10 90	Crushed or ground	1%
0906 20 00		1%
0907	Cloves (whole fruit, cloves and stems)	
	Cloves (whole fruit, cloves and stems)	
0907 00 10	Extracted	1%
0907 00 20	Not extracted (other than stem)	1%
0907 00 30	Stems	1%
0907 00 90	Other	1%
0908	Nutmeg mace and Cardamoms	
0908 10	Nutmeg:	
0908 10 10	In shell	1%
0908 10 20	Shelled	1%
0908 20 00	Mace	1%
0908 30	Cardamoms:	
0908 30 10	Large (amomum)	1%
0908 30 20	Small (elettaria), alleppey green)	1%
0908 30 30	Small, coorg green	1%
0908 30 40	Small, bleached, half-bleached or bleachable	1%
0908 30 50	Small, seeds	1%
0908 30 60	Small (mixed)	1%
0908 30 70	Powder	1%
0908 30 90	Other	1%
0909	Seeds of anise, badian, fennel, coriander, cumin	
0909 10	Seeds of anise or badian:	
	Seeds of anise:	1%
0909 10 11	Of seed quality	1%

(1)	(2)	(3)
0909 10 19	Other	2%
	Seeds of badian:	
0909 10 21	Of seed quality	2%
0909 10 29	Other	2%
0909 20	Seeds of coriander	2%
0909 20 10	Of seed quality	2%
0909 20 90	Other	2%
0909 30	Seeds of cumin:	2%
	Cumin, black:	
0909 30 11	Of seed quality	2%
0909 30 19	Other	2%
	Cumin, other than black:	
0909 30 21	Of seed quality	2%
0909 30 29	Other	2%
0909 40	Seeds Caraway	2%
0909 40 10	Of seed quality	2%
0909 40 90	Other	2%
0909 50	Seeds of fennel; juniper berries:	2%
	Fennel seeds:	
0909 50 11	Of seed quality	2%
0909 50 19	Other	2%
	Juniper berries	2%
0909 50 21	Of seed quality	2%
0909 50 29	Other	2%
0910	Ginger, Saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	
0910 10	Ginger:	
0910 10 10	Fresh	0.25%
0910 10 20	Dried, unbleached	1%
0910 10 30	Dried, bleached	1%
0910 10 40	Powder	1%
0910 10 90	Other	1%
0910 20	Saffron:	
0910 20 10	Saffron stigma	2%
0910 20 20	Saffron stamen	2%
0910 20 90	Other	2%
0910 30	Turmeric (Curcuma):	
0910 30 10	Fresh	0.25%
0910 30 20	Dried	2%

(1)	(2)	(3)
0910 30 30	Powder	2%
0910 30 90	Other	2%
0910 40	Thyme; bay leaves;	
0910 40 10	Tejpat (leaves of cassia lignea)	1%
0910 40 20	Thymes, not elsewhere specified or included	1%
0910 40 30	Bay leaves, not elsewhere specified or included	1%
0910 50 00	Curry	1%
	Other spices:	
0910 91 00	Mixtures referred to in Note 1(b) to this Chapter	
0910 99	Other:	
	Seed:	
0910 99 11	Celery	
0910 99 12	Fenugreek	1%
0910 99 13	Dill	1%
0910 99 14	Ajwain	1%
0910 99 15	Cassia torea	1%
0910 99 19	Other	1%
	Powder:	1%
0910 99 21	Cassia	1%
0910 99 22	Cumin	1%
0910 99 23	Celery	1%
0910 99 24	Fenugreek	1%
0910 99 25	Dill	1%
0910 99 26	Poppy	1%
0910 99 27	Mustard	1%
0910 99 29	Other	1%
	Husk:	1%
0910 99 31	Cardamom	1%
0910 99 39	Other	1%
0910 99 90	Other	1%

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 1006

2. Heading 1005 does not cover sweet corn (Chapter 7).

Sub-heading Note:

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

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
1001	Wheat and meslin	
1001 10	Durum wheat:	
1001 10 10	Of seed quality	2%
1001 10 90	Other	2%
1001 90	Other:	
1001 90 10	Wheat of seed quality	2%
1001 90 20	Other Wheat	2%
	Meslin:	
1001 90 31	Of seed quality	2%
1001 90 39	Other	2%
1002	Rye	
1002 00	Rye:	
1002 00 10	Of seed quality	2%
1002 00 90	Other	2%
1003		
1003 00	Barly	
1003 00 10	Of seed quality	2%
1003 00 90	Other	2%
1004	Oats	
1004 00	Oats:	
1004 00 10	Of seed quality	2%

(1)	(2)	(3)
1004 00 90	Other	2%
1005	Maize (Corn)	
1005 10 00	Seed	2%
1005 90 00	Other	2%
1006	Rice	
1006 10	Rice in the husk (paddy or rough):	
1006 10 10	Of seed quality	2%
1006 10 90	Other	1%
1006 20 00	Husked (brown) rice	
1006 30	Semi-milled or wholly-milled rice, whether or not polished or glazed:	1%
1006 30 10	Rice, parboiled	1%
1006 30 20	Basmati rice	1%
1006 30 90	Other	1%
1006 40 00	Broken rice	1%
1007	Grain sorghum	
1007 00	Grain Sorghum:	
1007 00 10	Of seed quality	2%
1007 00 90	Other	2%
1008	Buckwheat, millet and canary seed; other cereals	
1008 10	Buckwheat:	
1008 10 10	Of seed quality	2%
1008 10 90	Other	2%
1008 20	Millet:	
	Jawar:	0.25%
1008 20 11	Of seed quality	2%
1008 20 19	Other	2%
	Bajra:	
1008 20 21	Of seed quality	2%
1008 20 29	Other	2%
	Ragi (finger millet)	
1008 20 31	Of seed quality	2%
1008 20 39	Other	2%
1008 30	Canary seed:	
1008 30 10	Of seed quality	2%
1008 30 90	Other	2%
1008 90	Other cereals:	
1008 90 10	Of seed quality	2%
1008 90 90	Other	2%

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 0901 or 2101);
 - (b) prepared flours, groats, meals or starches of heading 1901;
 - (c) corn flakes or other products of heading 1904;
 - (d) vegetables, prepared or preserved, of heading 2001, 2004 or 2005;
 - (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 2302. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 1104.

(B) Products falling in this Chapter under the above provisions shall be classified in heading 1101 or 1102 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 1103 or 1104.

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

3. For the purposes of heading 1103, 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.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
1101 00 00	Wheat or meslin flour	0.25%
1102	Cereal flour other than that of wheat or meslin	
1102 10 00	Rye flour	0.25%
1102 20 00	Maize (corn) flour	0.25%
1102 30 00	Rice flour	0.25%
1102 90 00	Other	0.25%
1103	Cereal groats, meal and pellets	
	Groats and meal	
1103 11	Of wheat:	
1103 11 10	Groat	0.25%
1103 11 20	Meal	0.25%
1103 13 00	Of maize (corn)	0.25%
1103 19 00	Of other cereals	0.25%
1103 20 00	Pellets	
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced, or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground	0.25%
	Rolled or flaked grains:	
1104 12 00	Of oats	0.25%
1104 19 00	Of other cereals	0.25%
	Other worked grains (for example, hulled, pearled, sliced or kibbled):	0.25%
1104 22 00	Of oats	0.25%
1104 23 00	Of maize (corn)	0.25%
1104 29 00	Of other cereals	0.25%
1104 30 00	Germ of cereals, whole, rolled, flaked or ground	
1105	Flour, meal, powder, flakes, granules and pellets of potatoes	
1105 10 00	Flour, meal and powder	2%
1105 20 00	Flakes, granules and pellets	2%
1106	Flour, meal and powder of the dried leguminous	

(1)	(2)	(3)
	vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8	
1106 10 00	Of the dried leguminous vegetables of heading 0713	2%
1106 20	Of sago or of roots or tubers of heading 0714:	
1106 20 10	Of Sago	2%
1106 20 20	Of manioc (cassava)	2%
1106 20 90	Of other roots and tubers	2%
1106 30	Of the products of Chapter 8:	
1106 30 10	Of tamarind	2%
1106 30 20	Of singoda	2%
1106 30 30	Mango flour	2%
1106 30 90	Other	2%
1107	Malt, whether or not roasted	
1107 10 00	Not roasted	7%
1107 20 00	Roasted	7%
1108	Starches; insulin	
	Starches:	
1108 11 00	Wheat starch	2%
1108 12 00	Maize (corn) starch	2%
1108 13 00	Potato starch	2%
1108 14 00	Manioc (Cassava) starch	2%
1108 19	Other:	
1108 19 10	Sago	2%
1108 19 90	Other	2%
1108 20 00	Insulin	2%
1109 00 00	Wheat gluten, whether or not dried	2%

CHAPTER 12

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

Notes:

1. Heading 1207 applies, inter alia, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karate nuts). It does not apply to products of heading 0801 or 0802 or to olives (Chapter 7 or chapitre 20).

2. Heading 1208 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 2304 to 2306.

3. For the purposes of heading 1209, 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 1209 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 1201 to 1207 or 1211.

4. Heading 1211 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 1211 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 3808.

5. For the purposes of heading 1212, the term "seaweeds and other algae" does not include:

- (a) dead single-cell micro-organisms of heading 2102;
- (b) cultures of micro-organisms of heading 3002; or
- (c) fertilizers of heading 3101 or 3105.

Sub-heading Note:

For the purposes of sub-heading 1205 10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
1201	Soya beans, whether or not broken	
1201 00	Soya beans, whether or not broken:	
1201 00 10	Of seed quality	2%
1201 00 90	Other	2%
(1)	(2)	(3)
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken	
1202 10	In shell:	
	H.P.S.:	
1202 10 11	Of seed quality	2%
1202 10 19	Other	2%
	Other:	2%
1202 10 91	Of seed quality	2%
1202 10 99	Other	2%
1202 20	Shelled, whether or not broken:	
1202 20 10	Kernels, H.P.S.	2%
1202 20 90	Other	2%
1203 00 00	Copra	1%
1204	Linseed, whether or not broken	
1204 00	Linseed, whether or not broken	
1204 00 10	Of seed quality	2%
1204 00 90	Other	2%
1205	Rape or colza seeds, whether or not broken	
1205 10 00	Low erucic acid rape or colza seeds	2%
1205 9000	Other	2%
1206	Sunflower seeds, whether or not broken	
1206 00	Sunflower seeds, whether or not broken:	
1206 00 10	Of seed quality	2%
1206 00 90	Other	2%

1207	Other oil seeds and oleaginous fruits, whether or not broken	
1207 10	Palm nuts and kernels:	
1207 10 10	Of seed quality	2%
1207 10 90	Other	2%
1207 20	Cotton seeds:	
1207 20 10	Of seed quality	2%
1207 20 90	Other	2%
1207 30	Castor oil seeds:	
1207 30 10	Of seed quality	2%
1207 30 90	Other	2%
1207 40	Sesamum seeds:	
1207 40 10	Of seed quality	2%
1207 40 90	Other	2%
1207 50	Mustard seeds:	

(1)	(2)	(3)
1207 50 10	Of seed quality	2%
1207 50 90	Other	2%
1207 60	Safflower seeds:	
1207 60 10	Of seed quality	2%
1207 60 90	Other	2%
	Other:	
1207 91 00	Poppy seeds	2%
1207 99	Other:	
1207 99 10	Ajams	2%
1207 99 20	Mango kernel	2%
1207 99 30	Niger seeds	2%
1207 99 40	Kokam	2%
1207 99 90	Other	2%
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	
1208 10 00	Of soya beans	2%
1208 90 00	Other	2%
1209	Seeds, fruit and spores, of a kind used for sowing	
1209 10 00	Sugar beet seed	2%
	Seeds of forage plants:	
1209 21 00	Lucerne (alfalfa) seed	2%
1209 22 00	Clover (<i>Trifolium</i> spp.) seed	2%
1209 23 00	Fescue seed	2%
1209 24 00	Kentucky blue grass (<i>Poa pratensis</i> .) seed	2%
1209 25 00	Rye grass (<i>Lolium mulotiflorum</i> Lam, <i>Lolium perenne</i> L.) seed	2%
1209 26 00	Timothy grass seed	2%
1209 29	Other:	2%
1209 29 10	Australian lupin seeds	2%
1209 29 90	Other	
1209 30 00	Seeds of herbaceous plants cultivated principally for their flowers	2%
	Other:	2%
1209 91	Vegetable seeds:	
1209 91 10	Of Cabbage	
1209 91 20	Of Cauliflower	2%
1209 91 30	Of Onion	2%
1209 91 40	Of Pea	2%
1209 91 50	Of Radish	2%
1209 91 60	Of Tomato	2%

(1)	(2)	(3)
1209 91 90	Other	2%
1209 99	Other:	
1209 99 10	Fruit seeds for planting or sowing	2%
1209 99 90	Other	2%
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin	
1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets	2%
1210 20 00	Hop cones, ground, powdered or in the form of pellets; lupulin	2%
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or dried, whether or not cut, crushed or powdered	
1211 10 00	Liquorice roots	2%
1211 20 00	Ginseng roots	2%
1211 30 00	Coca leaf	2%
1211 40 00	Poppy straw	2%
1211 90	Other:	
	Seeds:	
1211 90 11	Ambrette seeds	2%
1211 90 12	Nuxvomica, dried ripe seeds	2%
1211 90 13	Psyllium seed (isobgul)	2%
1211 90 14	Neem seed	2%
1211 90 15	Jojoba seed	2%
1211 90 19	Other	2%
	Leaves, powder, flowers and pods:	2%
1211 90 21	Belladonna leaves	2%
1211 90 22	Senna leaves and pods	2%
1211 90 23	Neem leaves powder	2%
1211 90 24	Gymnema powder	2%
1211 90 25	Cubeb powder	2%
1211 90 26	Pyrethrum	2%
1211 90 29	Other	
	Bark, husk and rind::	
1211 90 31	Cascara sagrada bark	2%
1211 90 32	Psyllium husk (isobgul husk)	2%
1211 90 33	Gamboge fruit rind	2%
1211 90 39	Other	2%
	Roots and rhizomes:	

(1)	(2)	(3)
1211 90 41	Belladonna roots	2%
1211 90 42	Galangal rhizomes and roots	2%
1211 90 43	Ipecac dried rhizome and roots	2%
1211 90 44	Sepentina roots (rowwalfia serpentina and other species of rowwalfias)	2%
1211 90 45	Zedovary roots Kuth	2%
1211 90 46	root Sarasaparilla	2%
1211 90 47	roots Sweet flag	2%
1211 90 48	rhizomes	2%
1211 90 49	Other	2%
1211 90 50	Sandalwood chips and dust	2%
1211 90 60	Vinca rosea herbs	2%
1211 90 70	Mint including leaves (all species)	2%
1211 90 80	Agarwood	2%
	Other:	
1211 90 91	Chirata	2%
1211 90 92	Tukmaria	2%
1211 90 93	Unab (Indian Jujuba or Chinese dates)	2%
1211 90 94	Basil, hyssop, rosemary, sage and savory	2%
1211 90 95	Lovage	2%
1211 90 96	Carcenia	2%
1211 90 99	Other	2%
1212	Locust beans, seaweeds and other algae, sugar beet and sugarcane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Ci-chorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included	
1212 10	Locust beans, including locust bean seeds:	
1212 10 10	Of seed quality	2%
1212 10 90	Other	2%
1212 20	Seaweeds and other algae:	
1212 20 10	Seaweeds	2%
1212 20 90	Other algae	2%
1212 30	Apricot, peach (including nectarine) or plum stones and kernels:	
1212 30 10	Apricot kernels	2%
1212 30 90	Other	2%
	Other:	2%
1212 91 00	Sugar beet	

(1)	(2)	(3)
1212 99	Other:	
1212 99 10	Kokam (cocum) flowers	2%
1212 99 20	Mohua flowers	2%
1212 99 90	Other	2%
1213 00 00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	2%
1214	Swedes, mango ids, 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	Lucerne (alfalfa) meal and pellets	2%
1214 90 00	Other	2%

CHAPTER 13

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

Notes:

Heading 1302 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 1704);
- (b) malt extract (heading 1704);
- (c) extracts of coffee, tea or male (heading 2101);
- (d) vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) camphor, glycyrrhizin or other products of heading 2914 or 2938;
- (f) concentrates of poppy straw containing not less than 505 by weight of alkaloids heading 2939);
- (g) Medicaments of heading 3003 or 3004 or blood –grouping reagents (heading 3006);
- (h) tanning or dyeing extracts (heading 3201 or 3203);
- (i) 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
- (j) natural rubber, balata, gutta-percha, gauyule, chicle or similar natural gums (heading 4001).

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	
1301 10	Lac:	2%
1301 10 10	Shellac	2%
1301 10 20	Seed lac	2%
1301 10 30	Stick lac	2%
1301 10 40	Dewaxed and decolourised lac	2%
1301 10 50	Bleached lac	2%
1301 10 60	Gasket lac	2%
1301 10 70	Button lac	2%
1301 10 80	Garnet lac	2%
1301 10 90	Other	2%
1301 20 00	Gum Arabic	2%
1301 90	Other:	
	Natural gums:	
1301 90 11	Asian gum	2%

(1)	(2)	(3)
1301 90 12	African gum	2%
1301 90 13	Asafoetida	2%
1301 90 14	Benjamin ras	2%
1301 90 15	Benjamin cowrie	2%
1301 90 16	Karaya gum (Indian tragacanth) hastab	2%
1301 90 17	ragacanth (adraganth)	2%
1301 90 18	Storax	2%
1301 90 19	Other	2%
	Resins:	2%
1301 90 21	Copal	2%
1301 90 22	Dammar batu	3%
1301 90 29	Other	2%
	Gum resins:	2%
1301 90 31	Myrrh	2%
1301 90 32	Oilbanum or frankincense	2%
1301 90 33	Mastic gum	2%
1301 90 34	Xanthium gum	2%
1301 90 39	Other	2%
	Oleo-resins:	
1301 90 41	Of seeds	2%
1301 90 42	Of fruits	2%
1301 90 43	Of leaves	2%
1301 90 44	Of spices	2%
1301 90 45	Of flowers	2%
1301 90 46	Of roots	2%
1301 90 49	Other	2%
1302	Vegetables 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	Opium	7%
1302 12 00	Of liquorice	7%
1302 13 00	Of hops	7%
1302 14 00	Of pyrethrum or of the roots of plants containing rotenone	7%
1302 19	Other:	
	Extracts:	
1302 19 11	Of belladonna	7%
1302 19 12	Of cascara segrada	7%

(1)	(2)	(3)
1302 19 13	Of nuxvomica	2%
1302 19 14	Of ginseng (including powder)	2%
1302 19 15	Of agarose	2%
1302 19 16	Of neem	2%
1302 19 17	Of gymnema	2%
1302 19 18	Of garacenia or cambodge	2%
1302 19 19	Other	2%
1302 19 20	Cashew shell liquid (CNSL), Crude	2.75%
1302 19 30	Purified and distilled CNSL) Cardonol)	2.75%
1302 19 90	Other	2%
1302 20 00	Pectic substances, pectinates and pectates	2%
	Mucilages and thickeners, whether or not modified, derived from vegetable products:	2%
1302 31 00	Agar-agar	2%
1302 32	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:	
1302 32 10	Guar meal	
1302 32 20	Guargum refined split	2%
1302 32 30	Guargum treated and pulverized	2%
1302 32 40	Kappa carrageenan	2%
1302 32 90	Other	2%
1302 39 00	Other	2%

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 1401 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 4404).
3. Heading 1402 does not apply to wood wool (heading 4405).
4. Heading 1403 does not apply to prepared knots or tufts for broom or brush making (heading 9603).

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and time bark).	
1401 10 00	Bamboos	2%
1401 20 00	Rattans	2%
1401 90	Other:	
1401 90 10	Canes	2%
1401 90 90	Other	2%
1402	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass) whether or not put up as a layer with or without supporting material.	2%
1403	Vegetable material of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles	
1403 00	Vegetable material of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles:	
1403 10 10	Palm fibres for brushes	2%
1403 00 90	Other	2%
1404	Vegetable products not elsewhere specified or included	
1404 10	Raw vegetable materials of a kind used primarily in dyeing or tanning:	
	Henna:	
1404 10 11	Henna leaves	2.5%
1404 10 19	Henna Powder	2.5%

(1)	(2)	(3)
1404 10 20	Red Sandalwood powder	2.5%
1404 10 30	Safflower (including bastard saffron)	2%
1404 10 40	Dyeing substances, excluding turmeric	2%
1404 10 50	Gallnuts	2%
	Myrobalans:	2%
1404 10 61	Amla (embelica linn)	2%
1404 10 69	Other	2%
1404 10 70	Wattle bark (mimosa bark)	2%
1404 10 90	Other tanning substances	2%
1404 20 00	Cotton linters	2%
1404 90	Other:	1%
1404 90 10	Bidi wrapper leaves (tendu)	
	Soap-nuts:	2%
1404 90 21	Powder	2%
1404 90 29	Other	2%
1404 90 30	Hard seeds, pips, hulls and nuts, of a kind used primarily for carving	0.25%
1404 90 40	Betel leaves	2%
1404 90 50	Indian Katha	0.25%
1404 90 60	Coconut shell, unworked	2%
1404 90 70	Rudraksha seeds	2%
1404 90 90	Other	2%

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 0209;
 - (b) cocoa butter, fat or oil (heading 1804);
 - (c) edible preparations containing by weight more than 15% of the products of heading 0405 (generally Chapter 21);
 - (d) greaves (heading 2301) or residues of headings 2304 to 2306;
 - (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 4002)
2. Heading 1509 does not apply to oils obtained from olives by solvent extraction (heading 1510).
3. Heading 1518 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, sterin pitch, glycerol pitch and wool grease residues fall in heading 1522.

Sub-heading Note:

For the purpose of sub-headings 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.

Supplementary Notes:

1. In this Chapter, "edible grade", in respect of a goods (i.e. edible oil) specified in Appendix B to the Prevention of Food Adulteration Rules, 1955, means the standard of quality specified for such goods in that Appendix.
2. In this Chapter, "fixed vegetable oil" means oils which cannot easily be distilled without decomposition, which are not volatile and which cannot be carried off by superheated steam (which decomposes and saponifies them).

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
1501 00 00	Pig fats (including lard) and poultry fat, other than than of heading 0209 or 1503	2.75%
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	
1502 00	Fats of Bovine animals, Sheep or Goats, other than those of heading 1503:	
1502 00 10	Mutton tallow	2.75%
1502 00 20	Fats, unrendered (excluding mutton tallow)	2.75%

(1)	(2)	(3)
1502 00 30	Rendered or solvent extraction fats	2.75%
1502 00 90	Other	2.75%
1503 00 00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	2.75%
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	
1504 10	Fish liver oils and their fractions:	
1504 10 10	Cod liver oil	2%
	Other:	
1504 10 91	Squid liver oil	2%
1504 10 99	Other	2%
1504 20	Fats and oils and their fractions of fish, other than liver oils:	2%
1504 20 10	Fish body oil	2%
1504 20 20	Fish lipid oil	
1504 20 30	Sperm oil	2%
1504 20 90	Other	2%
1504 30 00	Fats and their fractions, of marine mammals.	2%
1504 30 00	Oils and their fractions, of marine mammals.	2%
1505	Wool grease and fatty substances derived therefrom (including lanolin)	
1505 00	Wool grease and fatty substances derived therefrom (including lanolin)	
1505 00 10	Wool alcohol (including lanolin alcohol)	2%
1505 00 20	Wool grease, crude	2%
1505 00 90	Other	2%
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	
1506 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:	
1506 00 10	Neats Foot oil	2%
1506 00 10	fats from bone or waste	2%
1506 00 90	Other	2%
1507	Soya bean oil & its fractions, whether or not refined, but not chemically modified	
1507 10 00	Crude oil, whether or not degummed	1%
1507 90	Other:	
1507 90 10	Edible grade	1%
1507 90 90	Other	
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	
1508 10 00	Crude oil	1%

(1)	(2)	(3)
1508 90	Other:	
1508 90 10	Deodorized (Salad Oil)	1%
	Other:	
1508 90 91	Edible grade	1%
1508 90 99	Other	1%
1509	Olive oil and its fractions, whether or not refined, but not chemically modified	
1509 10 00	Virgin	1%
1509 90	Other:	
1509 90 10	Edible grade	1%
1509 90 90	Other	1%
1510	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 1509	
1510 00	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 1509:	
1510 00 10	Crude oil	1%
	Other:	
1510 00 91	Edible grade	1%
1510 00 99	Other	1%
1511	Palm oil and its fractions, whether or not refined, but not chemically modified	
1511 10 00	Crude oil	1%
1511 90	Other:	
1511 90 10	Refined bleached deodorized palm oil	1%
1511 90 20	Refined bleached deodorized palmolein	1%
1511 90 90	Other	1%
1512	Sunflower seed, safflower or cotton seed oil and their fractions thereof, whether or not refined, but not chemically modified	
	Sunflower seed or safflower oil and fractions thereof:	
1512 11	Crude oil:	
1512 11 10	Sunflower seed oil	1%
1512 11 20	Safflower seed oil (Kardi seed oil)	1%
1512 19	Other:	
1512 19 10	Sunflower oil, edible grade	1%
1512 19 20	Sunflower oil, non-edible grade (other than crude oil)	1%
1512 19 30	Saffola oil, edible grade	1%
1512 19 40	Saffola oil, non-edible grade	1%

(1)	(2)	(3)
1512 19 90	Other Cotton-seed oil and its fractions:	1%
1512 21 00	Crude oil, whether or not gossypol has been removed	1%
1512 29	Other:	
1512 29 10	Edible grade	1%
1512 29 90	Other	1%
1513	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	Crude oil	1%
1513 19 00	Coconut Oil	1%
	Palm kernel or babassu oil and fractions thereof:	
1513 21	Crude Oil:	
1513 21 10	Palm kernel oil	1%
1513 21 20	Babassu oil	1%
1513 29	Other:	
1513 29 10	Palm kernel oil and its fractions	1%
1513 29 20	Babassu oil and its fractions edible grade	1%
1513 29 30	Babassu oil and its fractions, other than edible Grade	1%
1513 29 90	Other	1%
1514	Rape, colza or mustard oil and its fractions thereof, whether or not refined, but not chemically modified Law erueic acid rape or colza oil and its fractions:	
1514 11	Crude oil:	
1514 11 10	Colza oil	1%
1514 11 20	Rape oil	1%
1514 11 90	Other	1%
1514 19	Other:	1%
1514 19 10	Refined colza oil of edible grade	1%
1514 19 20	Refined rapeseed oil of edible grade	1%
1514 19 90	Other	1%
	Other: Crude	1%
1514 91	Oil: Colza oil	1%
1514 91 10	Mustard oil	1%
1514 91 20	Rapessed oil	1%
1514 91 90	Other:	1%
1514 99	Refined colza oil of edible grade	1%
1514 99 10		1%

(1)	(2)	(3)
1514 99 20	Refined mustard oil of edible grade	1%
1514 99 30	Refined rapeseed oil of edible grade	1%
1514 99 90	Other	1%
1515	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	Crude oil	1%
1515 19	Other:	
1515 19 10	Edible grade	1%
1515 19 90	Other	1%
	Maize (Corn) oil and its fractions:	
1515 21 00	Crude oil	1%
1515 29	Other:	
1515 29 10	Edible grade	1%
1515 29 90	Other	1%
1515 30	Castor oil and its fractions:	
1515 30 10	Edible grade	1%
1515 30 90	Other	1%
1515 40 00	Tung oil and its fractions	1%
1515 50	Seasame oil and its fractions	1%
1515 50 10	Crude oil	
	Other:	
1515 50 91	Edible grade	1%
1515 50 99	Other	1%
1515 90	Other:	
1515 90 10	Fixed vegetable oils, namely the following: chul moogra oil, mawra oil, kokam oil, tobacco seed oil, sal oil.	1%
1515 90 20	Fixed vegetable oils, namely the following: neem seed oil, karnj oil, silk cotton seed oil, khakhon oil, water melon oil, kusum oil, rubber seed oil, dhup oil, undi oil, maroti oil, pisa oil, nahar oil	1%
1515 90 30	Fixed vegetable oils, namely the following: cardamom oil, chillies or capsicum oil, turmeric oil, ajwain seed oil, niger seed oil, garlic oil.	1%
1515 90 40	Fixed vegetable oils of edible grade namely the following: mango kernel oil, Mahua oil, rice bran oil	1%
	Other:	1%
1515 90 91	Edible grade	
1515 90 99	Other	1%
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, reesterified or elaidinised, whether or not refined, but not further	

(1)	(2)	(3)
1516 10 00	prepared	
1516 10 00	Animal fats and their fractions	2.75%
1516 10 00	Animal oils and their fractions	2.75%
1516 20	Vegetable fats and oils and their fractions Cotton seed oil:	
1516 20 11	Edible grade	2.75%
1516 20 19	Other	1%
1516 20 21	Groundnut oil: Edible grade	1%
1516 20 29	Other	1%
1516 20 31	Hydrogenated castor oil (opal-wax): Edible grade	1%
1516 20 39	Other	1%
1516 20 91	Other: Edible grade	1%
1516 20 99	Other	1%
1517	Margarine; edible mixture 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 1516	
1517 10	Margarine, excluding liquid margarine:	2%
1517 10 10	Of animal origin	2%
1517 10 21	Of vegetable origin: Edible grade	2.75%
1517 10 22	Linolein	2.75%
1517 10 29	Other	2.75%
1517 90	Other:	2.75%
1517 90 10	Sal fat (processed or refined)	2.75%
1517 90 20	Peanut butter	2.75%
1517 90 30	Imitation lard of animal origin	2.75%
1517 90 40	Imitation lard of vegetable origin	2.75%
1517 90 90	Other	2.75%
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or	

(1)	(2)	(3)
	preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	
	Lin seed oil:	
1518 00 11	Edible grade	1%
1518 00 19	Other	
	Castor oil, dehydrated:	1%
1518 00 21	Edible grade	
1518 00 29	Other	1%
	Other Vegetable oil and its fats:	1%
1518 00 31	Edible grade	
1518 00 39	Other	1%
1518 00 40	Other	1%
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	2%
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	2%
1521 10	Vegetable Waxes:	
	Carnauba Waxes:	2%
1521 10 11	Edible wax for waxing fresh fruits and vegetables	2%
1521 10 19	Other	2%
1521 10 90	Other	2%
1521 90	Other:	
1521 90 10	Beewax whether or not coloured	2%
1521 90 20	Shellac wax whether or not coloured	2%
1521 90 90	Other	2%
1522	Degras: residues resulting from the treatment of fatty substances or animal or vegetable waxes	
1522 00	Degras: residues resulting from the treatment of fatty substances or animal or vegetable waxes:	2%
1522 00 10	Degras	2%
1522 00 20	Soap stocks	2%
1522 00 90	Other	

SECTION IV

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

Note:

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 0504.
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 1902 or to the preparations of heading 2103 or 2104.

Sub-heading notes:

1. For the purposes of sub-heading 1602 10, the expression "homogenized preparations" means preparations of meat, meat offal or blood, finely homogenized, put up for retail sale as infant food or for dietetic purposes, in containers of 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 sub-heading takes precedence over all other sub-headings of heading 1602.
2. The fish and crustaceans specified in the sub-headings of heading 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
1601 00 00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	2%
1602	Other prepared or preserved meat, meat offal or blood	
1602 10 00	Homogenised preparations	2%
1602 20 00	Of liver of any animal	2%
	Of poultry of heading 0150:	
1602 31 00	Of turkeys	2%
1602 32 00	Of fowls of the species <i>Gallus domesticus</i>	2%
1602 39 00	Other	2%
	Of Swine:	
1602 41 00	Hams and cuts thereof	2%
1602 42 00	Shoulders and cuts thereof	2%
1602 43 00	Other, including mixtures	2%

(1)	(2)	(3)
1602 50 00	Of bovine animals	2%
1602 90 00	Other, including preparations of blood of any animal	2%
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	
1603 00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:	
1603 00 10	Extracts and juices of meat	2%
1603 00 20	Extracts of fish	2%
1603 00 90	Other	2%
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs Fish, whole or in pieces, but not minced:	
1604 11 00	Salmon	2%
1604 12	Herrings:	
1604 12 10	Pickled	2%
1604 19 90	Other	2%
1604 13	Sardines, sardinella and brisling or sprats:	
1604 13 10	Sardines, sardinella and brisling	2%
1604 13 20	Sprats	2%
1604 14	tunas, skipjack and bonito (Sarda spp.):	2%
1604 14 10	Tunas	2%
1604 14 90	Other	2%
1604 15 00	Mackerel	2%
1604 16 00	Anchovies	2%
1604 19 00	Other	2%
1604 20 00	Other prepared or preserved fish	2%
1604 30 00	Caviar and caviar substitutes	
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	
1605 10 00	Crab	2%
1605 20 00	Shrimps and prawns	2%
1605 30 00	Lobster	2%
1605 40 00	Other crustaceans	2%
1605 90	Other:	
1605 90 10	Clams	2%
1605 90 20	Squid, octopus and cuttlefish	2%
1605 90 30	Oysters	2%
1605 90 90	Other	2%

CHAPTER 17
Sugars and sugar confectionery

This Chapter does not cover:

- (a) sugar confectionery containing cocoa (heading 1806);
- (b) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or
- (c) medicaments or other products of Chapter 30.

Sub-heading Note:

For the purposes of sub-headings 1701 11 and 1701 12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 degree.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
1701	Cane or beet sugar chemically pure sucrose, in solid form Raw sugar not containing added flavouring or colouring matter:	
1701 11	Cane sugar:	
1701 11 10	Cane jaggery	1%
1701 11 20	Khandasari sugar	1%
1701 11 90	Other	1%
1701 12 00	Bet sugar	1%
	Other:	
1701 91 00	Refined sugar containing added flavouring or colouring matter	1%
1701 99	Other:	
1701 99 10	Sugar cubes	1%
1701 99 90	Other	1%
1702	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	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:	2%
1702 11 10	In solid form	2%
1702 11 90	Other	2%
1702 19	Other:	
1702 19 10	In solid form	2%
1702 19 90	Other	2%
1702 20	Maple sugar and maple syrup:	
1702 20 10	In solid form	2%
1702 20 90	Other	2%

(1)	(2)	(3)
1702 30	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:	
1702 30 10	Glucose, liquid	2%
1702 30 20	Glucose, solid	2%
	Dextrose:	2%
1702 30 31	In solid form	2%
1702 30 39	Other	2%
1702 40	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar:	
1702 40 10	Glucose, liquid	2%
1702 40 20	Glucose, solid	2%
	Dextrose:	2%
1702 40 31	In solid form	2%
1702 40 39	Other	2%
1702 50 00	Chemically pure fructose	2%
1702 60	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:	
1702 60 10	In solid form	2%
1702 60 90		2%
1702 90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:	
1702 90 10	Palmyra sugar	2%
1702 90 20	Chemically pure maltose	1%
1702 90 30	Artificial honey, whether or not mixed with natural honey	2%
1702 90 40	Caramel	2%
1702 90 50	Insulin syrup	2%
1702 91 90	Other	2%
1703	Molasses resulting from the extraction or refining of sugar	
1703 10 00	Cane molasses	0.50%
1703 90	Other:	0.50%
1703 90 10	Molasses, edible	0.50%
1703 90 90	Other	0.50%
1704	Sugar confectionery (including white chocolate), not containing cocoa	
1704 10 00	Chewing gum, whether or not sugar coated	2%
1704 90	Other:	
1704 90 10	Jelly confectionary	2%
1704 90 20	Boiled sweets, whether or not filled	2%
1704 90 30	Toffees, caramels and similar sweets	2%
1704 90 90	Other	2%

CHAPTER 18

Cocoa and cocoa preparations

Notes:

1. This Chapter does not cover the preparations of heading 0403, 1901, 1904, 1905, 2105, 2202, 2208, 3003 04 3004.
2. Heading 1806 includes sugar confectionery containing cocoa and subject to Note 1 to this Chapter, other food preparations containing cocoa.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
1801 00 00	Cocoa beans, whole or broken, raw or roasted	2%
1802 00 00	Cocoa shells, husks, skins and other cocoa waste	2%
1803	Cocoa paste, whether or not defatted	
1803 10 00	Not defatted	2%
1803 20 00	Wholly or partly defatted	2%
1804 00 00	Cocoa butter, fat and oil	2%
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	2%
1806	Chocolate and other food preparation containing cocoa	
1806 10 00	Cocoa powder, containing added sugar or other sweetening matter	2%
1806 20 00	Other preparation 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 content exceeding 2 Kg.	2%
	Other, in block, slabs or bars:	
1806 31 00	Filled	2%
1806 32 00	Not filled	2%
1806 90	Other:	
1806 90 10	Chocolate and chocolate products	2%
1806 90 20	Sugar confectionery containing cocoa	2%
1806 90 30	Spreads containing cocoa	2%
1806 90 40	Preparations containing cocoa for making beverages	2%
1806 90 90	Other	2%

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 1902, 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 2309); or
 - (c) medicaments or other products of Chapter 30.
2. For the purposes of heading 1901:
 - (a) the term "groats" means cereal groats of Chapter 11:
 - (b) the terms "flour" and "meal" means:
 - (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 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).
3. Heading 1904 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading 1806 (heading 1806).
4. For the purposes of heading 1904, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of, or Notes to, Chapter 10 or 11.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
1901	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 0401 to 0404, 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	Preparations for infant use, put up for retail sale:	
1901 10 10	Malted milk (Including powder)	2%
1901 10 90	Other	2%
1901 20 00	Mixes and doughs for the preparation of bakers' wares of heading 1905	2%
1901 90	Other:	
1901 90 10	Malt extract	7%
1901 90 90	Other	7%
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli	

(1)	(2)	(3)
	cannelloni; couscous, whether or not prepared	
	Uncooked pasta, not stuffed or otherwise prepared:	
1902 11 00	Containing eggs	2%
1902 19 00	Other	2%
1902 20	Stuffed pasta, whether or not cooked or otherwise prepared:	
1902 20 10	Cooked	2%
1902 20 90	Other	2%
1902 30	Other Pasta:	
1902 30 10	Dried Other	2%
1902 30 90	Couscous:	2%
1902 40	Unprepared	
1902 40 10	Other	2%
1902 40 90	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	2%
1903 00 00		2%

1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	
1904 10	Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
1904 10 10	Corn flakes	2%
1904 10 20	Paws, Mudi and the like	2%
1904 10 30	Bulgur wheat	2%
1904 10 90	Other	2%
1904 20 00	Prepared foods obtained from unroasted cereal flakes or from mixtures or unroasted cereal flakes and roasted cereal flakes or swelled cereals	2%
1904 30 00	Bulgur wheat	2%
1904 90 00	Other	2%
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, 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	Crispbread	2%
1905 20 00	Gingerbread and the like	2%
	Sweet biscuits; waffles and wafers:	2%
1905 31 00	Sweet biscuits	
1905 32	Waffles and wafers:	

(1)	(2)	(3)
	Communion wafers:	
1905 32 11	Coated with chocolate or containing chocola	2%
1905 32 19	Other	2%
1905 32 90	Other	2%
1905 40 00	Rusks, toasted bread and similar toasted products	2%
1905 90	Other:	
1905 90 10	Pastries and cakes	2%
1905 90 20	Biscuits not elsewhere specified or included	2%
1905 90 30	Extruded or expanded products, savoury or salted	2%
1905 90 40	Papad	2%
1905 90 90	Other	2%

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, mollusks or other aquatic invertebrates, or any combination thereof (Chapter 16); or
- © homogenized composite food preparations of heading 2104.
2. Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).
3. Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (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 2002.
5. For the purposes of heading 2007, 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 2009, 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% volume.

Sub-heading notes:

1. For the purposes of sub-heading 2005 10, the expression "homogenized vegetables" means preparations of vegetables, finely homogenized, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Sub-heading 2005 10 takes precedence over all other sub-headings of heading 2005.
2. For the purposes of sub-heading 2007 10, the expression "homogenized preparations" means preparations of fruit, finely homogenized, put up for retail sale as infant food 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. Sub-heading 2007 10 takes precedence over all other sub-headings of heading 2007.
3. For the purposes of sub-headings 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 if the reading is made at a different temperature.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	
(1)	(2)	(3)
2001 10 00	Cucumbers and gherkins	2%
2001 90 00	Other	2%
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	
2002 10 00	Tomatoes, whole or in pieces	2%
2002 90 00	Other	2%
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	
2003 10 00	Mushrooms of the genus Agaricus	2%
2003 20 00	Truffles	2%
2003 90 00	Other	2%
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	
2004 10 00	Potatoes	2%
2004 90 00	Other vegetables and mixtures of vegetables	2%
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	
2005 10 00	Homogenised vegetables	2%
2005 20 00	Potatoes	2%
2005 40 00	Peas (pisum, sativum)	2%
	Beans (Vigna spp., Phaseolus spp.)	2%
2005 51 00	Beans, shelled	2%
2005 59 00	Other	2%
2005 60 00	Asparagus	2%
2005 70 00	Olives	2%
2005 80 00	Sweet corn (Zea mays var. saccharata)	2%
2005 90 00	Other vegetables and mixtures of vegetables	2%
2006 00 00	Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallized)	2%

2007	Jams, fruit, jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	
2007 10 00	Homogenised preparations	2%
	Other:	2%
2007 91 00	Citrus fruit	2%
2007 99	Other:	
2007 99 10	Mango	2%
2007 99 20	Guava	2%
2007 99 30	Pine-apple	2%

(1)	(2)	(3)
2007 99 40	Apple	2%
2007 99 90	Other	2%

2008	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:	2%
2008 11 00	Ground-nuts	2%
2008 19	Other, including mixtures:	
2008 19 10	Cashew nut, roasted, salted or roasted and salted	2%
2008 19 20	Other roasted nuts and seeds	2%
2008 19 30	Other nuts, otherwise prepared or preserved	2%
2008 19 40	Other roasted and fried vegetable products	2%
2008 19 90	Other	2%
2008 20 00	Pine-apples	2%
2008 30	Citrus fruit:	
2008 30 10	Orange	2%
2008 30 90	Other	2%
2008 40 00	Pears	2%
2008 50 00	Apricots	2%
2008 60 00	Cherries	2%
2008 70 00	Peaches, including nectarines	2%
2008 80 00	Strawberries	2%
	Other, including mixtures other than those of sub-heading 2008 19:	
2008 91 00	Palm hearts	2%
2008 92 00	Mixtures	2%
2008 99	Other:	
	Squash:	2%
2008 99 11	Mango	2%
2008 99 12	Lemon	2%
2008 99 13	Orange	2%
2008 99 14	Pine-apple	2%
2008 99 19	Other	2%
	Other:	2%
2008 99 91	Fruit cocktail	2%
2008 99 92	Grapes	2%
2008 99 93	Apples	2%
2008 99 94	Guava	2%

(1)	(2)	(3)
2008 99 99	Other	2%

2009	Fruit, juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	
	Other juice:	2%
2009 11 00	Frozen	2%
2009 12 00	Not frozen, of a Brix value not exceeding 20	2%
2009 19 00	Other	2%
	Grapefruit juice:	2%
2009 21 00	Of a Brix value not exceeding 20	2%
2009 29 00	Other	2%
	Juice of any other single citrus fruit:	2%
2009 31 00	Of a Brix value not exceeding 20	2%
2009 39 00	Other	2%
	Pine-apple juice:	2%
2009 41 00	Of a Brix value not exceeding 20	2%
2009 49 00	Other	2%
2009 50 00	Tomato juice	2%
	Grape juice (including grape must):	2%
2009 61 00	Of a Brix value not exceeding 30	2%
2009 69 00	Other	2%
	Apple juice:	2%
2009 71 00	Of a Brix value not exceeding 20	2%
2009 79 00	Other	2%
2009 80	Juice of any other single fruit or vegetable:	
2009 80 10	Mango juice	2%
2009 80 90	Other	2%
2009 90 00	Mixtures of juices	2%

CHAPTER 21

Miscellaneous edible preparations

Notes:

1. This Chapter does not cover:
 - (a) mixed vegetables of heading 0712;
 - (b) roasted coffee substitutes containing coffee in any proportion (heading 0901);
 - (c) flavoured tea (heading 0902);
 - (d) spices or other products of headings 0904 to 0910;
 - (e) food preparations, other than the products described in heading 2103 or 2104, 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 3003 or 3004; or
 - (g) prepared enzymes of heading 2507.
2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading 2101.
3. For the purposes of heading 2104, the expression "homogenized composite food preparations" means preparations consisting of a finely homogenized mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Supplementary Notes:

1. In this Chapter, "pan masala" means any preparation containing betel nuts and any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco whether or not containing any other ingredient, such as cardamom, copra or menthol.
2. In this Chapter "betel nut product known as "Supari" means any preparation containing betel nuts, but not containing any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco whether or not containing any other ingredients, such as cardamom, copra or menthol.
3. For the purposes of tariff item 2106 90 11, the expression "Sharbat" means any non-alcoholic sweetened beverage or syrup containing not less than 10% fruit juice or flavoured with non-fruit flavours, such as rose, Khus, Kevara, but not including aerated preparations.
4. Tariff item 2106 90 50, inter alia, includes preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrup, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juice and intended for use in the manufacture of aerated water, such as in automatic vending machines.

5. Heading 2106 (except tariff items 2106 90 20 and 2106 90 30), Inter alia, Includes:

- (a) protein concentrates and textured protein substances;
- (b) preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk or other liquids), for human consumption;
- (c) preparations consisting wholly or partly of goodstuffs, used in the making of beverages of food preparations for human consumption;
- (d) powders for table creams, jellies, ice-creams and similar preparations, whether or not sweetened;
- (e) flavouring powders for making beverages, whether or not sweetened;
- (f) preparations consisting of tear coffee and milk powder, sugar and any other added ingredients;
- (g) preparations (for example, tablets) consisting of saccharin and food stuff, such as lactose, used for sweetening purposes;
- (h) pre-cooked rice, cooked either fully or partially and their dehydrates; and
- (i) preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrups, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juices and concentrated fruit juice with added ingredients.

6. Tariff item 2106 90 99 includes sweet meats commonly known as “Misthans” or “Mithai” or called by any other name. They also include products commonly known as “Namkeens”, “mixtures”, “Bhujia”, “Chabena” or called by any other name. Such products remain classified in these sub-headings irrespective of the nature of their ingredients.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
2101	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; 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:	2%
2101 11	Extracts, essences and concentrates:	
2101 11 10	Instant coffee, flavoured	2%
2101 11 20	Instant coffee, not flavoured	2%
2101 11 30	Coffee aroma	2%
2101 11 90	Other	2%
2101 12 00	Preparations with basis of extracts, essences, concentrates or with a basis of coffee	2%
2101 20	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate:	
(1)	(2)	(3)
2101 20 10	Instant tea	2%
2101 20 20	Quick brewing black tea	2%
2101 20 30	Tea aroma	2%
2101 20 90	Other	2%
2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
2101 30 10	Roasted chicory	2%
2101 30 20	Roasted coffee substitutes	2%
2101 30 90	Other	2%
2102	Yeasts (active or inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002) prepared baking powders	
2102 10	Active yeasts:	
2102 10 10	Culture yeast	2%
2102 10 20	Baker's yeast	2%
2102 10 90	Other	2%
2102 20 00	Inactive yeasts, other single-cell micro-organisms, dead	2%
2102 30 00	Prepared baking powders	2%

2103	Sauces and preparations therefore, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard	
2103 10 00	Soya sauce	2%
2103 20 00	Tomato ketchup and other tomato sauces	2%
2103 30 00	Mustard flour and meal and prepared mustard	2%
2103 90	Other:	
2103 90 10	Curry paste	2%
2103 90 20	Chilli sauce	2%
2103 90 30	Majonnaise and salad dressings	2%
2103 90 40	Mixed, condiments and mixed seasoning	2%
2103 90 90	Other	2%
2104	Soups and broths and preparations therefore; homogenized composite food preparations	
2104 10	Soups and broths and preparations therefore:	
2104 10 10	Dried	2%
2104 10 90	Other	2%
2104 20 00	Homogenised composite food preparations	2%
2105 00 00	Icecream and other edible ice, whether or not containing cocoa	2%
2106	Food preparations not elsewhere specified or included	
2106 10 00	Protein concentrates and textured protein substances	2%

(1)	(2)	(3)
2106 90	Other:	
	Soft drink concentrates:	
2106 90 11	Sharbat	2%
2106 90 19	Other	2%
2106 90 20	Pan masala	2%
2106 90 30	Betel nut product known as "Supari"	2%
2106 90 40	Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup	2%
2106 90 50	Compound preparations for making non-alcoholic beverages	
2106 90 60	Food flavouring material	2%
2106 90 70	Churna for pan	2%
2106 90 80	Custard powder	2%
	Other:	2%
2106 90 91	Diabetic foods	
2106 90 92	Sterilized or pasteurized millstone	2%
2106 90 99	Other	2%

CHAPTER 22

Beverages, spirits and vinegar

Notes:

1. This Chapter does not cover:
 - (a) products falling thereunder (other than those of heading 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 2103)
 - (b) sea water(heading 2501);
 - (c) distilled or conductivity water or water of similar purity (heading 2851)
 - (d) acetic acid of concentration exceeding 10% by weight of acetic acid (heading 2915);
 - (e) medicaments of heading 3003 or 3004; 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 2202, the term “non-alcoholic beverage” means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 2203 to 2206 or heading 2208 as appropriate.

Sub-heading Note:

For the purposes of sub-heading 2204 10, the expression “sparkling wine” means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	
2201 10	Mineral waters and aerated waters:	
2201 10 10	Mineral waters	2%
2201 10 20	Aerated waters	2%
2201 90	Other:	
2201 90 10	Ice and snow	2%
2201 90 90	Other	2%
2202	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 2009	
2202 10	Water, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured.	
2202 10 10	Aerated waters	2%
2202 10 20	Lemonade Other	2%
2202 10 90		2%

(1)	(2)	(3)
2202 90	Other:	
2202 90 10	Soya milk drinks, whether or not sweetened or flavoured	2%
2202 90 20	Fruit pulp or fruit juice based drinks	2%
2202 90 30	Beverages containing milk	2%
2202 90 90	Other	2%
2203 00 00	Beer made from malt	7%
2204	Wine of fresh grapes, including fortified wines: grape must other than that of heading 2009	
2204 10 00	Sparkling wine	7%
	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol	7%
2204 21	In containers holding 21 or less:	
2204 21 10	Port and other red wines	7%
2204 21 20	Sherry and other white wines	7%
2204 21 90	Other	7%
2204 29	Other:	
2204 29 10	Port and other red wines	7%
2204 29 20	Sherry and other white wines	7%
2204 29 90	Other	7%
2204 30 00	Other grape must	7%
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	
2205 10 00	In containers holding 21 or less	7%
2204 90 00	Other	7%
2206 00 00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	7%
2207	undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength	
2207 10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher: Rectified spirit:	
2207 10 11	Concentrates of alcoholic beverages	7%
2207 10 19	Other	7%
2207 10 90	Other	7%
2207 20 00	Ethyl alcohol and other spirits, denatured, of any strength	7%
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages	
2208 20	Spirits obtained by distilling grape wine or grape marc:	

(1)	(2)	(3)
2208 20 10	Brandy	7%
2208 20 20	Liquors	7%
2208 20 90	Other	7%
2208 30	Whiskies:	
2208 30 10	Bourbon whiskey	7%
2208 30 20	Scotch	7%
2208 30 30	Blended	7%
2208 30 90	Other	7%
2208 40	Rum and tafia:	
2208 40 10	Rum	7%
2208 40 20	Tafia	7%
2208 50	Gin and Geneva:	
2208 50 10	Gin	7%
2208 50 20	Geneva	7%
2208 60 00	Vodka	7%
2208 70	Liqueurs and cordials:	
2208 70 10	Liqueurs	7%
2208 70 20	Cordials	7%
2208 90	Other:	
2208 90 10	Tequila	7%
2208 90 20	Indenatured ethyl alcohol	7%
2208 90 90	Other	7%
2209	Vinegar and substitutes for vinegar obtained from acetic acid	
2209 00	Vinegar and substitutes for vinegar obtained from acetic acid	
2209 00 10	Brewed vinegar	7%
2209 00 20	Synthetic vinegar	7%
2209 00 90	Other	7%

CHAPTER 23

Residues and waste from the food industries; prepared animal fodder

Note:

Heading 2309 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.

Sub-heading Note:

For the purposes of sub-heading 2306 41, the expression "low erucic and rape or colza seeds" means seeds as defined in sub-heading Note 1 to Chapter 12.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
2301	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	Flours, meals and pellets, of meat or meat offal; greaves:	
2301 10 10	Meat meals and pellets (including tankage)	0.50%
2301 10 90	Other (including greaves)	0.50%
2301 20	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:	0.50%
	Fish meal unfit for human consumption	0.50%
2301 20 11	In powder form	
2301 20 19	Other	0.50%
2301 20 90	Other	0.50%
2302	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	Of maize (corn):	
2302 10 10	Maize bran Other	0.50%
2302 10 90	Of rice:	
2302 20	De-oiled rice bran	0.50%
2302 20 10	Rice bran, raw	0.50%
2302 20 20	Other	0.50%
2302 20 90	Of wheat	0.50%
2302 30 00	Of other cereals	0.50%
2302 40 00	Of leguminous plants	0.50%
2302 50 00		0.50%
2303	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	

(1)	(2)	(3)
	the form of pellets	
2303 10 00	Residues of starch manufacture and similar residues	0.50%
2303 20 00	Beet-pulp, bagasse and other waste of sugarmanufacture	0.50%
2303 30 00	Brewing or distilling dregs and waste	0.50%
2304	Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	
2304 00	Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil:	
2304 00 10	Oil-cake and oil-cake meal of soyabean, expeller variety	0.50%
2304 00 20	Oil-cake of soyabean, solvent extracted (defatted) variety	0.50%
2304 00 30	Meal of soyabean, solvent extracted (defatted)	0.50%
2304 00 90	Other	0.50%
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	
2305 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:	
2304 00 10	Oil-cake and oil-cake meal of ground-nut, expeller variety	0.50%
2304 00 20	Oil-cake and oil-cake meal of ground-nut, solvent extracted variety (defatted)	0.50%
□ 2304 00		
2304 00 90	Other	0.50%
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetables fats or oils, other than those of heading 2304 or 2305	
2306 10	Of cotton seeds:	
2306 10 10	Oil-cake and oil-cake meal, decorticate expeller variety	0.50%
2306 10 20	Oil-cake and oil-cake meal, decorticated, solvent extracted (defatted) variety	0.50%
2306 10 30	Oil-cake and oil cake meal, undecorticated, expeller variety	0.50%
2306 10 40	Oil-cake and oil-cake meal, undecorticated, solvent extracted(defatted) variety	0.50%
2306 10 90	Other	0.50%
2306 20	Of linseed:	
2306 20 10	Oil-cake and oil-cake meal, expeller variety	0.50%
2306 20 20	Oil-cake and oil-cake meal, solvent extrcted (defatted) variety	0.50%
2306 20 90	Other	0.50%
2306 30	Of sunflower seeds:	
2306 30 10	Oil-cake and oil-cake meal, expeller variety	0.50%
2306 30 20	Oil-cake and oil-cake meal, solvent extracted (defatted) variety	0.50%

(1)	(2)	(3)
2306 30 90	Other	0.50%
	Of rape or colza seeds:	
2306 41 00	Of low erucic acid rape or colza seeds	0.50%
2306 49 00	Other	0.50%
2306 50	Of coconut or copra:	
2306 50 10	Oil-cake and oil-cake meal, expeller variety	0.50%
2306 50 20	Oil-cake and oil-cake meal, solvent extracted (defatted) variety	0.50%
2306 50 90	Other	0.50%
2306 60 00	Of palm nuts or kernels	0.50%
2306 70 00	Of maize (corn) germ	0.50%
2306 90	Other:	
	Oil cake and oil-cake meal, expeller variety:	0.50%
2306 90 11	Of mowra seeds	0.50%
2306 90 12	Of mustard seeds	0.50%
2306 90 13	Of ruger seeds	0.50%
2306 90 14	Of sesamum seeds	0.50%
2306 90 15	Of mango kernel	0.50%
2306 90 16	Of sal (de-oiled)	0.50%
2306 90 17	Of castor seeds	0.50%
2306 90 18	Of neem seeds	0.50%
2306 90 19	Of other seeds	0.50%
	Oil-cake and oil-cake meal, solvent extracted (defatted) variety:	0.50%
2306 90 21	Of mustard seeds	0.50%
2306 90 22	Of niger seeds	0.50%
2306 90 23	Of cardi seeds	0.50%
2306 90 24	Of sesamum seeds	0.50%
2306 90 25	Of mango kernel	0.50%
2306 90 26	Of sal(de-oiled)	0.50%
2306 90 27	Of castor seeds	0.50%
2306 90 28	Of neem seeds	0.50%
2306 90 29	Of other seeds	0.50%
2306 90 90	Other	0.50%
2307 00 00	Wine lees; argol	0.50%
2308 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 else where specified or included	0.50%
2309	Preparations of a kind used in animal feeding	
2309 10 00	Dog or cat food, put up for retail sale	0.50%

(1)	(2)	(3)
2309 90	Other:	0.50%
2309 90 10	Compounded animal feed	0.50%
2309 90 20	Concentrates for compound animal feed	
	Feeds for fish (prawn, etc.):	
2309 90 31	Prawn and shrimps feed	0.50%
2309 90 32	Fish meal in powdered form	0.50%
2309 90 39	Other	0.50%
2309 90 90	Other	0.50%

CHAPTER 24

Tobacco and manufactured tobacco substitutes

Note

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

Supplementary Notes:

For the purposes of this Chapter:

- (1) "tobacco" means any form of tobacco, whether cured or uncured and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth.
- (2) "Cut-tobacco" means the prepared or processed cut-to-size tobacco which is generally blended or moisturized to a desired extent for use in the manufacture of machine-rolled cigarettes.
- (3) "smoking mixtures for pipes and cigarettes" of sub-heading 2403 10 does not cover "Gudaku".

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
2401	Unmanufactured tobacco; tobacco refuse	
2401 10	Tobacco, not stemmed or stripped:	
2401 10 10	Flue cured Virginia tobacco	1%
2401 10 20	Sun cured country (natu) tobacco	1%
2401 10 30	Sun cured Virginia tobacco	1%
2401 10 40	Burley tobacco	1%
2401 10 50	Tobacco for manufacture of biris, not stemmed	1%
2401 10 60	Tobacco for manufacture of chewing tobacco	1%
2401 10 70	Tobacco for manufacture of cigar and cheroot	1%
2401 10 80	Tobacco for manufacture of hookah tobacco	1%
2401 10 90	Other	1%
2401 20	Tobacco, partly or wholly stemmed or stripped	
2401 20 10	Flue cured Virginia tobacco	1%
2401 20 20	Sun cured country (natu) tobacco	1%
2401 20 30	Sun cured Virginia tobacco	1%
2401 20 40	Burley tobacco	1%
2401 20 50	Tobacco for manufacture of biris,	1%
2401 20 60	Tobacco for manufacture of chewing tobacco	1%
2401 20 70	Tobacco for manufacture of cigar and cheroot	1%
2401 20 80	Tobacco for manufacture of hookah tobacco	1%
2401 20 90	Other	1%

(1)	(2)	(3)
2401 30 00`	Tobacco refuse	1%
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	
2402 10	Cigars, cheroots and cigarillos, containing tobacco:	
2402 10 10	Cigar and cheroots	3.50%
2402 10 20	Cigarillos	3.50%
2402 20	Cigarettes, containing tobacco:	
2402 20 10	Other than filter cigarettes, of length not exceeding 60 millimetres	3.50%
2402 20 20	Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	3.50%
2402 20 30	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) more exceeding 70 milimetres	3.50%
2402 20 40	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	3.50%
2402 20 50	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres	3.50%
2402 20 90	Other	3.50%
2402 90	Other:	
2402 90 10	Cigarettes of tobacco substitutes	3.50%
2402 90 20	Cigarillos of tobacco substitutes	3.50%
2402 90 90	Other	3.50%
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences	
2403 10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
2403 10 10	Hookah or gudaku tobacco	1.50%
2403 10 20	Smoking mixtures for pipe and cigarettes	1.50%
	Biris:	
		1%
2403 10 31	Other than paper rolled biris, manufactured without the aid of machine	1%
2403 10 39	Other	
		1%
2403 10 90	Other	
	Other:	1.50%
2403 91 00	"Homogenized" or "reconstituted" tobacco	
		1.50%
2403 99	Other:	
		1.50%
2403 99 10	Chewing tobacco	1.50%

(1)	(2)	(3)
2403 99 20	Preparations containing chewing tobacco	1.50%
2403 99 30	Jarda scented tobacco	1.50%
2403 99 40	Snuff	1%
2403 99 50	Preparations containing snuff	1%
2403 99 60	Tobacco extracts and essence	1%
2403 99 70	Cut-tobacco	1.50%
2403 99 90	Other	1.50%

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 crystallization), but not products that 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 and colloidal sulphur (heading 2802);
- (b) earth colours containing 70% or more by weight of combined iron evaluated at Fe_2O_3 (heading 2821);
- (c) medicaments and other products of Chapter 30;
- (d) perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) setts, curbstones and flagstones (heading 6801); mosaic cubes or the like (heading 6802); roofing, facing or damp course slates (heading 6803);
- (f) precious or semi-precious stones (heading 7102 or 7103);
- (g) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 3824; optical elements of sodium chloride or of magnesium oxide (heading 9001);
- (h) billiard chalks (heading 9504); or
- (i) writing or drawing chalks and tailors' chalks (heading 9609).

3. Any products classifiable in heading 2517 and any other heading of this Chapter are to be classified in heading 2517.

4. Heading 2530 applies, inter alia, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

Supplementary note:

In heading 2523, "sagol" means cement obtained by heating limestone and burnt coal in a kiln; and "ashmoh" means cement obtained by fine grinding of paddy husk, ash and hydrated lime with an additive.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free flowing agents; sea water	
2501 00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free flowing agents; sea water:	
2501 00 10	Common salt (including iodised salt) Rock salt	Nil
2501 00 20	Other	Nil
2501 00 90		Nil
2502 00 00	Unroasted iron pyrites	3%
2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	
2503 00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	
2503 00 10	Sulphur recovered as by-product in refining of crude oil	2.75%
2503 00 90	Other	2.75%
2504	Natural graphite	
2504 10	In powder or in flakes:	
2504 10 10	Graphite, crystalline	2.75%
2504 10 20	Graphite, amorphous Other	2.75%
2504 10 90	Other:	2.75%
2504 90	Graphite, micronised	2.75%
2504 90 10	Other	2.75%
2504 90 90		
2505	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26	
2505 10	Silica sandsand quartz sands: Silca sands:	
2505 10 11	Processed (white)	3%
2505 10 12	Processed (Brown)	3%
2505 10 19	Other	3%
2505 10 20	Quartz sands	3%
2505 90 00	Other	3%
2506	Quartz (other than natural sands); quartzile, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular	

(1)	(2)	(3)
	(including square) shape	
2506 10	Quartz:	
2506 10 10	In lumps	3%
2506 10 20	In powder	3%
	Quartzite:	
2506 21	Crude or roughly trimmed:	
2506 21 10	In lumps	3%
2506 21 20	In powder	3%
2506 21 90	Other	3%
2506 29 00	Other	3%
2507	Kaolin and other kaolinic clays, whether or not calcined	
2507 00	Kaolin and other kaolinic clays, whether or not calcined	3%
2507 00 19	Crude	3%
	Other:	
2507 00 21	Pharmaceutical grade	3%
2507 00 22	Ceramic grade	
2507 00 29	Other	3%
2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined, mullite; chamotte or dinas earths	
2508 10	Bentonite:	
2508 10 10	Crude	3%
2508 10 90	Other (includes processed, activated and ground)	3%
2508 20	Decolourising earths and fuller's earth:	
2508 20 10	Processed(including activated)	3%
2508 20 90	Other	3%
2508 30	Fire clay`:	
2508 30 10	Non-plastic	3%
2508 30 20	Semi-plastic	3%
2508 30 30	Plastic	3%
2508 30 90	Other	3%
2508 40	Other clays:	
2508 40 10	Ball clay	3%
2508 40 20	Earth clay	3%
2508 40 90	Other	3%
2508 50	Andalusite, kaynite and sillimanite:	
2508 50 10	Andalusite	3%
	Kyanite:	
2508 50 21	Crude, other than calcined	3%

(1)	(2)	(3)
2508 50 22	Processed, other than calcined (washed or ground or screened or beneficiated)	3%
2508 50 23	Calcined	3%
	Silimanite:	
2508 50 31	Lumps	3%
2508 50 32	Fines (including sand)	3%
2508 50 39	Other	3%
2508 60 00	Mullite	3%
2508 70 00	Chamotte or dinas earth	3%
2509 00 00	Chalk	3%
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	
2510 10	Unground:	
2510 10 10	Natural calcium phosphate	2.75%
2510 10 20	Natural aluminium calcium phosphate	2.75%
2510 10 30	Natural calcium phosphate apatite	2.75%
2510 10 90	Other	2.75%
2510 20	Ground::	
2510 20 10	Natural calcium phosphate	2.75%
2510 20 20	Natural aluminium calcium phosphate	2.75%
2510 20 30	Natural calcium phosphate apatite	2.75%
2510 20 90	Other	2.75%
2511	Natural barium sulphate (barites); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816	
2511 10	Natural barium sulphate (barites):	
2511 10 10	Lumps	2.75%
2511 10 20	Powder	2.75%
2511 10 90	Other	2.75%
2511 20 00	Natural barium carbonate(witherite)	2.75%
2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	
2512 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	
2512 00 10	Kieselguhr	3%
2512 00 20	Tripolite	3%
2512 00 30	Diatomite	3%
2512 00 90	Other	3%
2513	Pumice stone; emery; natural corundum, natural garnet	

(1)	(2)	(3)
2513 11 00	and other natural abrasives, whether or not heat treated Pumice stone: □□□□ 礮石 行 □□ □ pieces, including Crude or in irregular pieces, including crushed pumice ("bimskies")	3%
2513 19 00	Other	3%
2513 20	Emery, natural corundum, natural garnet and other natural abrasives:	
2513 20 10	Emery	3%
2513 20 20	Natural corundum	3%
2513 20 30	Natural garnet	3%
2513 20 90	Other	3%
2514 00 00	State, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs or a rectangular (including square) shape	0.5%
2515	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	Crude or roughly trimmed	2%
2515 12	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
2515 12 10	Blocks	2%
2515 12 20	Slabs	2%
2515 12 90	Other	2%
2515 20	Ecaussine and other calcareous monumental or building stone; alabaster;	
2515 20 10	Alabaster	2%
2515 20 90	Other	2%
2516	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	Crude or roughly trimmed	2%
2516 12 00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	2%
2516 21 00	Sandstone: Crude or roughly trimmed	2%
2516 22 00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	2%
2516 90	Other monumental or building stone:	

(1)	(2)	(3)
2516 90 10	Pakur stone	2%
2516 90 20	Stone boulders	2%
2516 90 90	Other	2%
2517	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 2515 or 2516, whether or not heat-treated	
2517 10	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat treated:	
2517 10 10	Pakur stone, crushed or broken	3%
2517 10 20	Flint	3%
2517 10 90	Other	3%
2517 20 00	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading 2517 10	3%
2517 30 00	Tarred macadam	3%
	Granules, chippings and powder, of stone of heading 2515 or 2516, whether or not heat-treated:	
2517 41 00	Of marble	3%
2517 49 00	Other	3%
2518	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	Dolomite not calcined or sintered	3%
2518 20 00	Calcined or sintered dolomite	3%
2518 30 00	Dolomite ramming mix	3%
2519	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	Natural magnesium carbonate (magnesite)	2.75%
2519 90	Other:	
2519 90 10	Fused magnesia (natural)	2.75%
2519 90 20	Dead0burnt (sintered) magnesia	2.75%
2519 90 30	Magnesium calcined (other than dead-burnt) not elsewhere specified or included	2.75%
2519 90 40	Magnesium oxide	2.75%

(1)	(2)	(3)
2519 90 90	Other	2.75%
2520	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	Gypsum; anhydrite:	
2520 10 10	Natural	3%
2520 10 20	Marine	3%
2520 10 90	Other	3%
2520 20	Plasters:	
2520 20 10	Calcined	3%
2520 20 90	Other	3%
2521	Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement	
2521 00	Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement:	
2521 00 10	Limestone flux (L.D., below 1% SiO ₂)	3%
2521 00 90	Other	3%
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825	
2522 10 00	Quicklime	3%
2522 20 00	Slaked lime	3%
2522 30 00	Hydraulic lime	3%
2523	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	Cement clinkers	3%
	Portland cement:	
2523 21 00	White cement, whether or not artificially coloured	3%
2523 29	Other:	
2523 29 10	Ordinary Portland cement, dry	3%
2523 29 20	Ordinary Portland cement, coloured	3%
2523 29 30	Portland pozzolana cement	3%
2523 29 40	Portland slag cement	3%
2523 29 90	Other	3%
2523 30 00	Aluminous cement	3%
2523 90	Other hydraulic cements:	
2523 90 10	Sagol; ashmoh	3%
2523 90 20	High alumina refractory cement	3%
2523 90 90	Other	3%
2524	Asbestos	

(1)	(2)	(3)
2524 00	Asbestos:	
	Asbestos in rock form:	
2524 00 11	Chrysotile	2.75%
2524 00 12	Amphibole	2.75%
2524 00 19	Other	2.75%
	Fibre raw, beaten or washed or graded to length	
2524 00 21	Chrysotile	3%
2524 00 22	Amphibole	3%
2524 00 29	Other	3%
	Flakes or powder:	
2524 00 31	Amosite	3%
2524 00 39	Other	3%
	Other:	
2524 00 91	Waste	3%
2524 00 99	Other	3%
2525	Mica, including splittings, mica waste	
2525 10	Crude mica and mica rifted into sheets or splittings:	3%
2525 10 10	Mica blocks	3%
2525 10 20	Condensor films trimmed but not cut to shape	
2525 10 30	Mica splittings, book form	3%
2525 10 40	Mica splittings, loose	3%
2525 10 90	Other	3%
2525 20	Mica Powder:	
2525 20 10	Mica flakes, 2.20 mesh	3%
2525 20 20	Mica powder, dry ground	3%
2525 20 30	Mica powder, micronised	
2525 20 40	Mica powder, wet ground	3%
2525 20 50	Mica powder, calcined	3%
2525 20 90	Other	3%
2525 30 00	Mica waste:	
2526	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	3%
2526 10	Not crushed, not powdered:	3%
2526 10 10	Steatite (soap stone, etc.) block	3%
2526 10 20	Steatite (soap stone, etc.) lumps	3%
2526 10 90	Other	
2526 20 00	Crushed or powdered	3%
2528	Natural borates and concentrates thereof (whether or not	

(1)	(2)	(3)
2528 10 00	calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃ calculated on the dry weight Natural sodium borates and concentrates thereof (whether or not calcined)	2.75%
2528 90	Other:	
2528 90 10	Natural boric acid (containing not more than 85% of H ₃ BO ₃)	2.75%
2528 90 20	Natural calcium borates and concentrates thereof (whether or not calcined)	2.75%
2528 90 90	Other	2.75%
2529	Felspar; leucite; nepheline and nepheline syenite; fluorspar	
2529 10	Felspar:	
2529 10 10	Lumps	2.75%
2529 10 20	Powder	2.75%
	Fluorspar:	
2529 21 00	Containing by weight 97% or less of calcium fluoride	2.75%
2529 22 00	Containing byweight more than 97% of calcium fluoride	2.75%
2529 30 00	Leucite; nepheline and nepheline syenite	2.75%
2530	Mineral substances not elsewhere specified or included	
2530 10	Vermiculite, perlite and chlorites, unexpanded:	
2530 10 10	Vermiculite	3%
2530 10 20	Perlite	3%
2530 10 90	Others (including powder)	3%
2530 20 00	Kieserite, epsomite (natural magnesium sulphates)	3%
2530 90	Other:	
2530 90 10	Meerachaum (whether or not in polished pieces) and amber agglomerated; meerachaum and agglomerated amber in plates, rods, etc., not worked after moulding jet	3%
2530 90 20	Natural arsenic sulphides (such as orpiment)	3%
2530 90 30	Calcite	3%
2530 90 40	Ores and concentrates of rare earth metals	3%
2530 90 50	Wollastonite	3%
2530 90 60	Earth colour ochre, crude	3%
2530 90 70	Other processed earth colour ochre	3%
	Other:	
2530 90	Strontium sulphate (natural ore)	
2530 90 99	Other	3%

CHAPTER 26
Ores, slag and ash

Notes:

1. This Chapter does not cover:
 - (a) Slag or similar industrial waste prepared as macadam (heading 2517);
 - (b) natural magnesium carbonate (magnesite), whether or not calcined (heading 2519)
 - (c) sludges from the storage tanks of petroleum oils, consisting mainly of such oils (2710);
 - (d) basic slag of Chapter 31;
 - (e) slag wool rock wool or similar mineral wools (heading 6806);
 - (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 7112); or
 - (g) copper, nickel or cobalt mattes produced by any process of smelting (Section XV);
2. For the purposes of headings 2601 to 2617, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading 2620 applies only to:
 - (a) 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 2621); and
 - (b) 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.

Sub-heading Notes:

1. For the purposes of sub-heading 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. 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 sub-heading 2620 60.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
2601	Iron ores and concentrates, including roasted iron pyrites	
	Iron ores and concentrates, other than roasted iron pyrites:	
2601 11	Non-agglomerated:	
2601 11 10	Iron ore lumps (60% Fe or more)	2%
2601 11 20	Iron ore lumps (below 60% Fe, including black iron ore)	2%

(1)	(2)	(3)
	containing up to 10% Mn)	
2601 11 30	Iron ore fines (62% Fe or more)	2%
2601 11 40	Iron ore fines (below 62% Fe)	2%
2601 11 50	Iron ore concentrates	2%
2601 11 90	Other	2%
2601 12	Agglomerated:	2%
2601 12 10	Iron ore pellets	2%
2601 12 90	Other	2%
2601 20 00	Roasted iron pyrites	2%
2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	
2602 00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	
2602 00 10	Manganese ore (46% or more)	2.75%
2602 00 20	Manganese ore (44% or more but below 46%)	2.75%
2602 00 30	Manganese ore (40% or more but below 44%)	2.75%
2602 00 40	Manganese ore (35% or more but below 40%)	2.75%
2602 00 50	Manganese ore (30% or more but below 35%)	2.75%
2602 00 60	Ferruginous (10% or more but below 30%)	2.75%
2602 00 70	Manganese ore sinters, agglomerated	2.75%
2602 00 90	Other	2.75%
2603 00 00	Copper ores and concentrates	2%
2604 00 00	Nickel ores and concentrates	2%
2605 00 00	Cobalt ores and concentrates	2%
2606	Aluminium ores and concentrates	
2606 00	Aluminium ores and concentrates:	
2606 00 10	Bauxite (natural), not calcined	2%
2606 00 20	Bauxite (natural), calcined	2%
2606 00 90	Other aluminium ores and concentrates	2%
2607 00 00	Lead ores and concentrates	2%
2608 00 00	Zinc ores and concentrates	2%
2609 00 00	Tin ores and concentrates	2%
2610	Chromium ores and concentrates	
2610 00	Chromium ores and concentrates:	
2610 00 10	Chrome ore lumps, containing 47% Cr ₂ O ₃ and above	2.75%
2610 00 20	Chrome ore lumps, containing 40% or more but less than 47% Cr ₂ O ₃	2.75%
2610 00 30	Chrome ore lumps below 40% Cr ₂ O ₃	2.75%

(1)	(2)	(3)
2610 00 40	Chrome ore friable and concentrates fixes containing 47% Cr ₂ O ₃ and above.	2%
2610 00 90	Other	2%
2611 00 00	Tungsten ores and concentrates	2%
2612	Uranium or thorium ores and concentrates	
2612 10 00	Uranium ores and concentrates	2%
2612 20 00	Thorium ores and concentrates	2%
2613	Molybdenum ores and concentrates	
2613 10 00	Roasted	2%
2613 90 00	Other	2%
2614	Titanium ores and concentrates	
2614 00	Titanium ores and concentrates:	
2614 00 10	Ilmenite, unprocessed	2%
2614 00 20	Ilmenite, upgraded(beneficiated ilmenite including ilmenite ground)	2%
	Rutile:	2%
2614 00 31	Rare earth oxides including rutile sand	2%
2614 00 39	Other	2%
2614 00 90	Other	2%
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates	
2615 10 00	Zirconium ores and concentrates	2%
2615 90	Other:	
2615 90 10	Vanadium ores and concentrates	2%
2615 90 20	Niobium or tantalum ores and concentrates	2%
2616	Precious metal ores and concentrates	
2616 10 00	Silver ores and concentrates	2%
2616 90	Other:	
2616 90 10	Gold ores and concentrates	2%
2616 90 90	Other	2%
2617	Other ores and concentrates	
2617 10 00	Antimony ores and concentrates	2%
2617 90 00	Other	2%
2618 00 00	Granulated slag (slag sand) from the manufacture of iron or steel	2%
2619	Slag dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	
2619 00	Slag dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel:	
2619 00 10	Converted slag (scull of blast furnace)	2%

(1)	(2)	(3)
2619 00 90	Other	2%
2620	Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds	
	Containing mainly zinc:	
2620 11 00	Hard zinc spelter	2%
2620 19 00	Other	2%
	Containing mainly lead:	
2620 21 00	Leading gasoline sludges and leaded anti-knock compound sludges	2%
2620 29 00	Other	2%
2620 30	Containing mainly copper:	
2620 30 10	Brass dross	2%
2620 30 90	Other	2%
2620 40	Containing mainly aluminium:	
2620 40 10	Aluminium dross	2%
2620 40 90	Other	2%
2620 60 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	2%
	Other:	
2620 91 00	Containing antimony, beryllium, cadmium chromium or their mixtures	2%
2620 99 00	Other	2%
2621	Other slag and ash, including seaweed ash(kelp); ash and residues from the incineration of municipal waste	
2621 10 00	Ash and residues from the incineration of municipal waste	2%
2621 90 00	Other	2%

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 2711;
 - (b) medicaments of heading 3003 or 3004; or
 - (c) mixed unsaturated hydrocarbons of heading 3301, 3302 or 3805.
2. References in heading 2710 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 2710, "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 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.

Sub-heading Notes:

1. For the purposes of sub-heading 2701 11 "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purpose of sub-heading 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 sub-headings 2707 10, 2707 20, 2707 30, 2707 40 and 2707 60, the terms "benzol", "(benzene)", "toluol" s(toluene), "xylo" (xylenes), "Naphthalene" or "Phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.
4. For the purposes of sub-heading 2710 11, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

Supplementary Note:

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

- (a) "Motor spirit" means any hydrocarbon oil (excluding crude mineral oil) which has its flash point below 25°C and which either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines, "Special boiling point spirits (tariff item Nos.2710 11 11, 2710 11 12 and 2710 11 13)" means light oils, as defined in Sub-heading Note 4, not containing any anti-knock preparations, and with a difference of not more than 60°C between the temperatures at which 5% and 90% by volume (including losses) distil;
- (b) "natural gasoline liquid (NGL)" is a low-boiling liquid petroleum product extracted from Natural Gas;
- (c) "superior kerosene oil (SKO)" means any hydrocarbon oil conforming to the Indian Standard Specification of Bureau of Indian Standards IS: 1459-1974 (Reaffirmed in the year 1996);
- (d) "aviation turbine fuel (ATF)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1571: 1992: 2000;
- (e) "high speed diesel (HSD)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460:2000;
- (f) "light diesel oil (LDO)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460;
- (g) "Fuel oil" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS:1593:1982 (Reaffirmed in the year 1997);
- (h) "lubricating oil" means any oil, which is ordinarily used, for lubrication, excluding any hydrocarbon oil, which has its flash point below 93.3° Centigrade;
- (i) "jute batching oil" and "textile oil" are hydrocarbon oils which have their flash point at or above 93.3°C, and is ordinarily used for the batching of jute or other textile fibres;
- (j) the expression "petroleum jelly crude" (tariff item Nos.2712 10 10) shall be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D 1500 method;
- (k) for the purposes of these additional notes, the tests prescribed have the meaning hereby assigned to them:
 - (1) "Flash Point" shall be determined in accordance with the test prescribed in this behalf in the rules made under the Petroleum Act, 1934 (30 of 1934);
 - (2) "Smoke point" shall be determined in the apparatus known as the Smoke Point Lamp in the manner indicated in the Indian Standards Institution specification IS;1448 (p.31)-1967 as for the time being in force;
 - (3) "Final Boiling Point" shall be determined in the manner indicated in the Indian Standards Institution specification IS: 1448 (p.18) – 1967 as for the time being in force;
 - (4) "Carbon Residue" shall be determined in the apparatus known as Ramsbottom Carbon Residue Apparatus in the manner indicated in the Indian Standards Institution specification IS;1448 (p.8)-1967 as for the time being in force;
 - (5) "Colour Comparison Test" shall be done in the following manner,

namely:

- (i) first prepare a five per cent, weight by volume solution of Potassium Iodine (analytical reagent quality) in distilled water;
- (ii) to this, add Iodine (analytical reagent quality) in requisite amount to prepare an exactly 0.04 normal Iodine solution;
- (iii) thereafter, compare the colour of the mineral oil under test with the Iodine solution so prepared.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	
	Coal, whether or not pulverized, but not agglomerated:	3.5%
2701 11 00	Anthracite	3.5%
2701 12 00	Bituminous coal	3.5%
2701 19	Other coal: Coking	
2701 19 10	coal Steam coal	3.5%
2701 19 20	Other	3.5%
2701 19 90	Briquettes, ovoids and similar solid fuels manufactured from coal:	3.5%
2701 20	Anthracite agglomerated	
2701 20 10	Other	3.5%
2701 20 90		3.5%
2702	Lignite, whether or not agglomerated, excluding jet	
2702 10 00	Lignite, whether or not pulverized, but not agglomerated	3.5%
2702 20 00	Agglomerated lignite	3.5%
2703	Peat (including peat litter), whether or not agglomerated	
2703 00	Peat (including peat litter), whether or not agglomerated:	
2703 00 10	Peat whether or not compressed into bales, but not agglomerated	3.5%
2703 00 90	Other	3.5%
2704	Coke and semi-coke of coal of lignite or of peat, whether or not agglomerated; retort carbon	
2704 00	Coke and semi-coke of coal of lignite or of peat, whether or not agglomerated; retort carbon:	
2704 00 10	Retort carbon (gas carbon)	3.5%
2704 00 20	Coke and semi-coke of lignite or of peat	3.5%
2704 00 30	Hard coke of coal	3.5%

(1)	(2)	(3)
2704 00 40	Soft coke of coal	3.5%
2704 00 90	Other	3.5%
2705 00 00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	3.5%
2706	Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	
2706 00	Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	
2706 00 10	Coal tar	3.5%
2706 00 90	Other	3.5%
2707	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	Benzol (benzene)	2.75%
2707 20 00	Toluol (toluene)	2.75%
2707 30 00	Xylol (xylenes)	2.75%
2707 40 00	Naphthelene	2.75%
2707 50 00	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	2.75%
2707 60 00	Phenols	2.75%
	Other:	
2707 91 00	Creosote oils	2.75%
2707 99 00	Other	2.75%
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars	
2708 10	Pitch:	
2708 10 10	obtained by blending with creosote oil or other coal tar	3%
2708 10 90	Other	3%
2708 10 00	Pitch coke	3%
2709 00 00	Petroleum oils and oils obtained from bituminous minerals, crude	1%
2710	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; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils	

(1)	(2)	(3)
2710 11	or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils Light oils and preparations: Motor spirit:	1%
2710 11 11	Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55-115°C	1%
2710 11 12	Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point rane 63-70°C	1%
2710 11 13	Other special boiling point spirits (other than benzene, benzol, toluene and toluol)	1%
2710 11 19	Other	1%
2710 11 20	Natural gasoline liquid (NGL)	1%
2710 11 90	Other	1%
2710 19	Other:	
2710 19 10	Superior kerosine oil (SKO)	0.05%
2710 19 20	Aviation turbine fuel (ATF)	1%
2710 19 30	High speed diesel (HSD)	1%
2710 19 40	Light diesel oil (LDO)	1%
2710 19 50	Fuel oil	1%
2710 19 60	Base oil	1%
2710 19 70	Jute batching oil and textile oil	1%
2710 19 80	Lubricating oil	1%
2710 19 90	Other	1%
2710 91 00	Waste oil: Containing polychlorinated biphenyls PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	1%
2710 99 00	Other	1%
2711	Petroleum gases andother gaseous hydrocarbons	
2711 11 00	Liquified: Natural gas	1%
2711 12 00	Propane	1%
2711 13 00	Butanes	1%
2711 14 00	Ethylene, propylene, butylenes and butadiene	1%
2711 19 00	Other	1%
2711 21 00	Gaseous state: Natural gas	1%
2711 29 00	Other	1%
2712	Petroleum jelly, paraffin wax, microcrystalline 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	

(1)	(2)	(3)
2712 10	Petroleum jelly:	
2712 10 10	Crude	2%
2712 10 90	Other	2%
2712 20	Paraffin wax containing by weight less than 0.75% of oil:	
2712 20 10	Chlorinated paraffin wax	2%
2712 20 90	Other	2%
2712 90	Other:	
2712 90 10	Micro-crystalline petroleum wax	2%
2712 90 20	Lignite wax	2%
2712 90 30	Slack wax	2%
2712 90 90	Other	2%
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	
	Petroleum coke:	
2713 11 00	Not calcined	3%
2713 12 00	alcined	3%
2713 13 00	Petroleum bitumen	3%
2713 90 00	Other residues of petroleum oils or of oils obtained from bituminous minerals	3%
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	
2714 10 00	Bituminous or oil shale and tar sands	3%
2714 90	Other:	
2714 90 10	Asphalt, natural	3%
2714 90 20	Bitumen, natural	3%
2714 90 30	Gilsonete	3%
2714 90 30	Other	3%
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut backs)	
2715 00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut backs):	
2715 00 10	Cut backs, bituminous or asphalt	3%
2715 00 90	Other	3%
2716 00 00	Electrical energy	Nil

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes:

1.(a) Goods (other than radioactive ores) answering to a description in heading 2844 or 2845 are to be classified in those headings and in no other heading of this Schedule.

(b) subject to paragraph (a) above, goods answering to a description in heading 2843 or 2846 are to be classified in those headings and in no other heading of this Section.

2. Subject Note 1 above, goods classifiable in heading 3004, 3005, 3006, 3212, 3303, 3304, 3305, 3306, 3307, 3506, 3707 or 3808 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 this Schedule.

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

Note:

1. Except where the context otherwise requires, the headings of this Chapter apply only to :
 - (a) separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) the products mentioned in (a) above dissolved in water;
 - (c) the products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) the products mentioned in (a), (b) or (c) above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;
 - (e) the products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphonylates, stabilized with organic substances (heading 2831), carbonates and peroxocarbonates of inorganic bases (heading 2836), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 2837), fulminates, cyanates and thiocyanates, of inorganic bases (heading 2838), organic products included in headings 2843 to 2846 and carbides (heading 2849), 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 cyanogens acids (heading 2811);
 - (b) halide oxides of carbon (heading 2812);
 - (c) carbon disulphide (heading 2813);
 - (d) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 2842);
 - (e) hydrogen peroxide, solidified with urea (heading 2847), carbon oxysulphide, thiocarbonyl halides, cyanogens, cyanogens halides and cyanamide and its metal derivatives (heading 2851) 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 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 3206; glass frit and other glass in the form of powder, granules or flakes, of heading 3207;
- (e) artificial graphite (heading 3801); products put up as charges for fire extinguishers or put up in fire-extinguishing grenades, of heading 3813, ink removers put up in packings for retail sale, of heading 3824; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkali-earth metals, of heading 3824;
- (f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 7102 to 7105), 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 9001).

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 2811.

5. Heading 2826 to 2842 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 2842.

6. Heading 2844 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 micro Ci/g)
- (e) spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 2844 and 2845, refers to :

- (i) individual nuclides, excluding, however, those existing in nature in the monoisotopic states;
- (ii) 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 2848 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 forms of discs, wafers or similar forms, they fall in heading 3818.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
2801	I. – CHEMICAL ELEMENTS Fluorine, chlorine, bromine and iodine	
2801 10 00	Chlorine	2.75%
2801 20 00	Iodine	2.75%
2801 30	Fluorine; bromine :	
2801 30 20	Bromine	2.75%
2802	Sulphur, sublimed or precipitated; colloidal sulphur	
2802 00	Sulphur, sublimed or precipitated; colloidal sulphur:	
2802 00 10	Sublimed sulphur.	2.75%
2802 00 20	Precipitated sulphur	2.75%
2802 00 30	Colloidal sulphur	2.75%
2803	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	
2803 00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included):	
2803 00 10	Carbon blacks	2.75%
2803 00 20	Acetylene black	2.75%
2803 00 90	Other	2.75%
2804	Hydrogen, rare gases and other non-metals	
2804 10 00	Hydrogen	2.75%
	Rare gases :	
2804 21 10	Argon	2.75%
2804 29	Other:	
2804 29 10	Helium	2.75%
2804 29 90	Other	2.75%
2804 30 00	Nitrogen	2.75%
2804 40	Oxygen:	
2804 40 10	Medicinal grade	1%
2804 40 90	Other	2.75%
2804 50	Boron; tellurium:	
2804 50 10	Boron	2.75%

(1)	(2)	(3)
2804 50 20	Tellurium Silicon:	2.75%
2804 61 00	Containing by weight not less than 90.99% of silicon	2.75%
2804 69 00	Other Phosphorus:	2.75%
2804 70	Phosphorus, black	
2804 70 10	Phosphorus, red	2.75%
2804 70 20	Phosphorus, white or yellow	2.75%
2804 70 30	Arsenic	2.75%
2804 80 00	Selenium	2.75%
2804 90 00		2.75%
2805	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury	
	Alkali or alkaline-earth metals:	
2805 11 00	Sodium	2.75%
2805 12 00	Calcium	2.75%
2805 19 00	Other	2.75%
2805 30 00	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	2.75%
2805 40 00	Mercury	2.75%
	II. – INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS	
2806	Hydrogen chloride (Hydrochloric Acid); Chlorosulphuric Acid	
2806 10 00	Hydrogen chloride (hydrochloric acid)	2.75%
2806 20 00	Chlorosulphuric acid	2.75%
2807	Sulphuric acid; oleum	
2807 00	Sulphuric acid; oleum:	
2807 00 10	Sulphuric acid	2.75%
2807 00 20	Oleum	2.75%
2808	Nitric acid; sulphonitric acids	
2808 00	Nitric acid; sulphonitric acids:	
2808 00 10	Nitric acid	2.75%
2808 00 20	Sulphonitric acids	2.75%
2809	Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined	
2809 10 00	Diphosphorus pentoxide	2.75%
2809 20	Phosphoric acid and polyphosphoric acids:	
2809 20 10	Phosphoric acid	2.75%

(1)	(2)	(3)
2809 20 20	Polyphosphoric acids	2.75%
2810	Oxides of boron; boric acids Oxides of boron; boric acids :	
2810 00 10	Oxides of boron	2.75%
2810 00 20	Boric acides	2.75%
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals Other inorganic acids	
2811 11 00	Hydrogen fluoride (hydrofluoric acid)	2.75%
2811 19	Other:	
2811 19 10	Hydrocyanic acid (hydrogen cyanide, prussic acid)	2.75%
2811 19 20	Hypophosphorus acid (phosphinic acid)	2.75%
2811 19 30	Acids of arsenic	2.75%
2811 19 40	Sulphonic acid	
2811 19 90	Other	2.75%
	Other inorganic oxygen compounds of non-metals:	2.75%
2811 21	Carbon disioxide	
2811 21 10	Dry ice	
2811 21 90	Other	2.75%
2811 22 00	Silicon dioxide	2.75%
2811 23 00	Sulphur dioxide	2.75%
2811 29	Other :	2.75%
2811 29 10	Arsenic pentaoxide	
2811 29 20	Arsenic trioxide	2.75%
2811 29 30	Nitrous Oxide	2.75%
2911 20 40	Carbon monoxide	2.75%
2811 29 50	Sulphur trioxide (sulphuric anhydride)	2.75%
2811 19 90	Other	2.75%
	III. – HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS	
2812	Halides and halide oxides of non-metals	
2812 10	Chlorides and chloride oxides:	
2812 10 10	Phosgene (carbonyl chloride, carbon oxy-chloride, chloroformyl chloride)	2.75%
2812 10 20	Phosphorus trichloride	2.75%
2812 10 30	Phosphorus oxychloride	2.75%
2812 10 40	Sulphur oxychloride, thionyl chloride	2.75%
2812 10 50	Silicocn tetrachloride	2.75%

(1)	(2)	(3)
2812 10 90	Other	2.75%
2813	Sulphides of non-metals; commercial phosphorus trisulphide	
2813 10 00	Carbon disulphide	2.75%
2813 90	Other:	
2813 90 10	Arsenic disulphide (artificial)	2.75%
2813 90 20	Commercial phosphorus trisulphide	2.75%
2813 90 90	Other	2.75%
	IV. – INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS	
2814	Ammonia, anhydrous or in aqueous solution	
2814 10 00	Anhydrous ammonia	2.75%
2814 20 00	Ammonia in aqueous solution	2.75%
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium Sodium hydroxide (caustic soda)	
2815 11	Solid:	
2815 11 10	Flakes	2.75%
2815 11 90	Other	2.75%
2815 12 00	In aqueous solution (soda lye or liquid soda)	2.75%
2815 20 00	Potassium hydroxide (caustic potash)	2.75%
2815 30 00	Peroxides of sodium or potassium	2.75%
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium	
2816 10	Hydroxide and peroxide of magnesium:	
2816 10 10	Hydroxide of magnesium	2.75%
2816 10 20	Peroxide of magnesium	2.75%
2816 40 00	Oxides, hydroxides and peroxides, of strontium or barium	2.75%
2817	Zinc oxides; zinc peroxide	
2817 00	Zinc oxide; zinc peroxide:	
2817 00 10	Zinc oxide;	2.75%
2817 00 20	Zinc peroxide	2.75%
2818	Artificial corundum, whether or not chemically de-fined; aluminium oxide; aluminium hydroxide	2.75%
2818 10 00	Artificial corundum, whether or not chemically defined	
2818 20	Aluminium oxide, other than artificial corundum:	2.75%
2818 20 10	Alumina, calcined	
2818 20 90	Other	2.75%
2818 30 00	Aluminium hydroxide	2.75%
2819	Chromium oxides and hydroxides	

(1)	(2)	(3)
2819 10 00	Chromium trioxide	2.75%
2819 90 00	Other	2.75%
2820	Manganese oxides	
2820 10 00	Manganese dioxide	2.75%
2820 90 00	Other	2.75%
2821	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe ₂ O ₃	
2821 10	Iron oxides and hydroxides:	
2821 10 10	Iron oxides	2.75%
2821 10 20	Iron hydroxides	2.75%
2821 20 00	Earth colours	2.75%
2822	Cobalt oxides and hydroxides; commercial cobalt oxides	
2822 00	Cobalt Oxides:	
2822 00 10	Cobalt oxides	2.75%
2822 00 20	Cobalt hydroxides	2.75%
2822 00 30	Commercial cobalt oxides	2.75%
2823	Titanium Oxides	
2823 00	Titanium oxides:	
2823 00 10	Titanium dioxide	2.75%
2823 00 90	Other	2.75%
2824	Lead oxides; red lead And orange lead	
2824 10	Lead monoxide (litharge, massicot):	
2824 10 10	Litharge	2.75%
2824 10 20	Massicot	2.75%
2824 20 00	Red lead and orange lead	2.75%
2824 30 00	Other	2.75%
2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides	
2825 10	Hydrazine and hydroxylamine and their inorganic, salts	
2825 10 10	Hydrazine anhydrous	2.75%
2825 10 20	Hydrazine hydrate	2.75%
2825 10 30	Hydrazine sulphate	2.75%
2825 10 40	Hydroxylamine sulphate	2.75%
2825 10 90	Other	2.75%
2825 20 00	Lithium oxide and hydroxide	2.75%
2825 30	Vanadium oxides and hydroxides:	
2825 30 10	Vanadium pentoxide flakes	2.75%

(1)	(2)	(3)
2825 30 90	Other	2.75%
2825 40 00	Nickel oxides and hydroxides Copper	2.75%
2825 50 00	oxides and hydroxides Germanium	2.75%
2825 60	oxides and zirconium dioxide Germanium	
2825 60 10	oxides	2.75%
2825 60 20	Zirconium dioxide	2.75%
2825 70	Molybdenum oxides and hydroxides:	
2825 70 10	Molybdenum trioxide	2.75%
2825 70 20	Molybdic acid	2.75%
2825 70 90	Other	2.75%
2825 80 00	Antimony oxides	2.75%
2825 90	Other:	
2825 90 10	Tin oxide	
2825 90 20	Cadmium oxide	2.75%
2825 90 30	Mercury oxides (mercuric oxide)	2.75%
2925 90 40	Calcium hydroxide	2.75%
2825 90 50	Ammonium hydroxide	2.75%
2825 90 90	Other	2.75%
	V. – SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS	
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts	
	Fluorides:	
2826 11	Of ammonium or of sodium:	
2826 11 10	Ammonium fluorides	2.75%
2826 11 20	Sodium fluorides	2.75%
2826 12 00	Of aluminium	2.75%
2926 19	Other:	
2826 19 10	Magnesium fluoride	2.75%
2826 19 90	Other	2.75%
2826 20	Fluorosilicates of sodium or of potassium:	
2826 20 10	Fluorosilicates of sodium	2.75%
2826 20 20	Fluorosilicates of potassium:	2.75%
2826 30 00	Sodium hexafluoroaluminate (synthetic cryolite)	2.75%
2826 90 00	Other	2.75%
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides	
2827 10 00	Ammonium chloride	2.75%
2827 20 00	Calcium chloride	2.75%

(1)	(2)	(3)
	Other chlorides:	
2827 31 00	Of magnesium	2.75%
2827 32 00	Of aluminium	2.75%
2827 33 00	Of Iron	2.75%
2827 34 00	Of cobalt	2.75%
2827 35 00	Of nickel	2.75%
2827 36 00	Of Zinc	2.75%
2827 39	Otrher:	
2827 39 10	Mercuric chloride	2.75%
2827 39 20	Mercurous chloride	2.75%
2827 39 30	Strontium chloride	2.75%
2827 39 40	Cuprous chloride	2.75%
2827 39 90	Other	
	Chloride oxides and chloride hydroxides:	
2827 41	Of copper:	
2827 41 10	Copper oxychloride	2.75%
2827 49 00	Other	2.75%
	Bromides and bromide oxides:	
2827 51	Bromides of sodium or of potassium:	
2827 51 10	Bromides of sodium	2.75%
2827 51 20	Bromides of potassium	2.75%
2827 59	Other:	
2827 59 10	Magnesium bromide	2.75%
2827 59 90	Other	2.75%
2827 60	Iodides and iodide oxides	
2827 60 10	Potassium iodide	2.75%
2827 60 20	Sodium iodide	2.75%
2827 60 90	Other	2.75%
2828	Hypochlorites; commercial calcium hypochlorites; chlorites; hypobromites	
282 10	Commercial calcium hypochlorite and other calcium hypochlorites:	
2828 10 10	Commercial calcium hypochlorite (bleaching paste or powder)	2.75%
2828 90	Other:	
	Sodium hypochlorites:	
2828 90 11	Bleaching paste or powder	2.75%
2828 90 19	Other	2.75%
2828 90 20	Potassium hypochlorites	2.75%

(1)	(2)	(3)
2828 90 30	Sodium chlorite	2.75%
2828 90 40	Aluminium chlorite	2.75%
2828 90 50	Hypobromites	2.75%
2828 90 60	Bleaching paste or powder of other hypochlorites	2.75%
2828 90 90	Other	2.75%
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates	
	Chlorates:	
2829 11 00	Of Sodium	2.75%
2829 19	Other	
2829 19 10	Barium chlorate	2.75%
2829 19 20	Potassium chlorate	2.75%
2829 19 30	Magnesium chlorate	2.75%
2829 19 90	Other	2.75%
2829 90	Other:	
2929 90 10	Perchlorates	2.75%
2929 90 20	Bromates and perbromates	2.75%
2829 90 30	Iodates and periodates	2.75%
2830	Sulphides; polysulp[h]ides, whether or not chemically defined	2.75%
2830 10 00	Sodium sulphides	
2830 20 00	Sodium sulphides	2.75%
2830 30 00	Zinc sulphide	2.75%
2830 90	Other:	
2830 90 10	Sulphides	2.75%
2830 90 20	Polysulphides	2.75%
2831	Dithionites and sulphonylates	
2831 10	Of sodium:	
2831 10 10	Sodium dithionites (sodium hydrosulphite)	2.75%
2831 10 20	Sodium sulphonylates (including sodium formaldehyde sulphonylate)	2.75%
2831 90	Other:	
2831 90 10	Dithionites	2.75%
2831 90 20	Sulphonylates	2.75%
2832	Sulphites; thiosulphates	
2832 10	Sodium Sulphites	
2832 10 10	Sodium bisulphate	2.75%
2832 10 20	Sodium hydrosulphite	2.75%
2832 10 90	Other	2.75%

(1)	(2)	(3)
2832 20	Other sulphites:	
2832 20 10	Potassium metabisulphite	2.75%
2832 20 20	Magnesium sulphite	2.75%
2832 20 90	Other	2.75%
2832 30	Thiosulphates:	
2832 30 20	Sodium thiosulphate (hypo)	2.75%
2832 30 20	Magnesium thiosulphate	2.75%
2832 30 90	Other	2.75%
2833	Sulphates; alums; peroxosulphates (persulphates)	
	Sodium Sulphates:	
2833 11 00	Disodium sulphate	2.75%
2833 19	Other	
2833 19 10	Sodium hydrogen sulphate (acid sulphate)	2.75%
2833 19 20	Sodium pyrosulphate	2.75%
2833 19 90	Other	2.75%
	Other sulphates:	
2833 21 00	Of magnesium	2.75%
2833 22	Of aluminium:	
2833 22 10	Aluminium sulphate (iron free)	2.75%
2833 22 90	Other	2.75%
2833 23 00	Of chromium	2.75%
2833 24 00	Of nickel	2.75%
2833 25 00	Of copper	2.75%
2833 26	Of zinc:	
2833 26 10	Agricultural grade zinc sulphate ordinarily used as micronutrient	2.75%
2833 26 90	Others	2.75%
2833 27 00	Of barium	2.75%
2833 29	Other:	
2833 29 10	Ferrous sulphate	2.75%
2833 29 20	Mercuric sulphate	2.75%
2833 29 30	Quinidine sulphite	2.75%
2833 29 40	Manganese sulphate	2.75%
2833 29 50	Strontium sulphate	2.75%
2833 29 90	Other	2.75%
2833 30	Alums:	
2833 30 10	Ammonium alum	2.75%
2833 30 20	Ferric ammonium alum	2.75%
2833 30 30	Potash alum	2.75%

(1)	(2)	(3)
2833 30 90	Others	2.75%
2833 40 00	Peroxosulphates (persulphates)	2.75%
2834	Nitrites; nitrates	
2834 10	Nitrites:	
2834 10 10	Sodium nitrite	2.75%
2834 10 90	Other	2.75%
	Nitrates:	
2834 21 10	Of potassium	2.75%
2834 29 20	Magnesium nitrate	2.75%
2834 29 30	Barium nitrate	2.75%
2834 29 90	Other	2.75%
2835	Phosphinates (hypophosphites), phosphonates (phosphates) and phosphates; polyphosphates, whether or not chemically defined	
2835 10	Phosphinates (hypophosphites) and phosphonates (phosphates)	
2835 10 10	Calcium hypophosphate	2.75%
2835 10 20	Magnesium hypophosphate	2.75%
2835 10 90	Other	2.75%
	Phosphates:	
2835 22 00	Of mono-or disodium	2.75%
2835 23 00	Of trisodium	2.75%
2835 24 00	Of potassium	2.75%
2835 25 00	Calcium hydrogenorthophosphate ("dicalcium phosphate")	2.75%
2835 26 10	Calcium monobasic phosphate	2.75%
2835 26 20	Calcium tribasic phosphate	2.75%
2835 26 90	Other	2.75%
2835 29	Other:	
2835 29 10	Magnesium phosphate, monobasic	2.75%
2835 29 20	Magnesium phosphate, dibasic	2.75%
2835 29 30	Magnesium phosphate, tribasic	2.75%
2835 29 40	Sodium hexametaphosphate	2.75%
2835 29 90	Other	2.75%
	Polyphosphates:	
2835 31 00	Sodium triphosphate (sodium tripoly-phosphate)	2.75%
2835 39 00	Other	2.75%
2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate	
2836 10 00	Commercial ammonium carbonate and other ammonium	2.75%

(1)	(2)	(3)
	carbonates	
2836 20	Disodium carbonate:	
2836 20 10	Disodium carbonate, dense	2.75%
2836 20 20	Disodium carbonate, light	2.75%
2836 20 90	Other	2.75%
2836 30 00	Sodium hydrogencarbonate (sodium bicarbonate)	2.75%
2836 40 00	Potassium carbonates	2.75%
2836 50 00	Calcium carbonate	2.75%
2836 60 00	Barium carbonate	2.75%
2836 70 00	Lead carbonate	2.75%
	Others:	
2836 91 00	Lithium carbonates	2.75%
2836 92 00	Strontium carbonate	2.75%
2836 99	Others:	
2836 99 10	Percarbonates	2.75%
2836 99 20	Magnesium carbonate	2.75%
2836 99 30	Aluminium bicarbonate	2.75%
2836 99 90	Other	2.75%
2837	Cyanides, cyanide oxides and complex cyanides	
	Cyanides and cyanide oxides:	
2837 11 00	Of sodium	2.75%
2837 19	Other:	
2837 19 10	Potassium cyanide	2.75%
1827 19 20	Double cyanide of potassium and sodium	2.75%
2837 19 90	Other	2.75%
2837 20	Complex cyanides:	
2837 20 20	Potassium ferricyanide	2.75%
2837 20 30	Potassium ferrocyanide	2.75%
2837 20 40	Sodium ferrocyanide	2.75%
2837 20 50	Sodium nitroprusside (sodium nitroferricyanide)	2.75%
2837 20 90	Other	2.75%
2838	Fulminates, cyanates and thiocyanates	
2838 00	Fulminates, cyanates and thiocyanates	
2838 00 10	Fulminates	2.75%
2838 00 20	Cyanates	2.75%
2838 00 30	Thiocyanates	2.75%
2839	Silicates, commercial alkali metal silicates	
	Of sodium:	
2839 11 00	Sodium metasilicates	2.75%

(1)	(2)	(3)
2839 19 00	Other	2.75%
2839 20 00	Of Potassium	2.75%
2839 90	Other:	
2839 90 10	Magnesium trisilicate	2.75%
2839 90 90	Other	2.75%
2840	Borates; persoxoborates (perborates)	
	Disodium tetraborate (refined borax):	
2840 11 00	Anhydrous	2.75%
2840 19 00	Other	2.75%
2840 20	Other borates:	
2840 20 10	Magnesium borate	2.75%
2840 20 90	Other	2.75%
2840 30 00	Peroxoborates (perborates)	2.75%
2841	Salts of oxometallic or peroxometallic acids	
	Aluminates:	
2841 10 10	Sodium aluminate	2.75%
2841 10 90	Other	2.75%
2841 20 90	Chromates of zinc or of lead:	2.75%
2841 20 10	Chromates of zinc	2.75%
2841 20 20	Chromates of lead	2.75%
2841 30 00	Sodium dichromate	2.75%
2841 50	Other chromates and dichromates; peroxochromates:	2.75%
2841 50 10	Sodium chromate	2.75%
2841 50 90	Other	2.75%
	Manganites, manganates and permanganates:	
2841 61 00	Potassium permanganate	2.75%
2841 69 00	Other Molybdates:	2.75%
2841 70	Aluminium molybdate	
2841 70 10	Sodium molybdate	2.75%
2841 70 20	Other	2.75%
2841 70 90	Tungstates (wolframates):	2.75%
2841 80	Sodium tungstate	
2841 80 10	Magnesium tungstate	2.75%
2841 80 20	Other	2.75%
2841 80 90	Other	2.75%
2841 90 00		2.75%
2842	Other salts of inorganic acids or peroxyacids, (including aluminosilicates, whether or not chemically defined), other than azides	

(1)	(2)	(3)
2842 10 00	Double or complex silicates, including aluminosilicates, whether or not chemically defined	2.75%
2842 90	Other:	
2842 90 10	Arsenites and arsenates	2.75%
2842 90 20	Bichromates and dichromates	2.75%
2842 90 90	Other	2.75%
	VI. -- MISCELLANEOUS	
2843	Colloidal Precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgamas of precious metals	
2843 10	Colloidal precious metals:	
2843 10 10	Of gold	1%
2843 10 20	Of silver	1%
2843 10 90	Other	
	Silver compounds:	2.75%
2843 21 00	Silver nitrate	
2843 29 00	Other	2.75%
2843 30 00	Gold compounds	1%
2843 90	Other compounds; amalgamas: Other compounds"	
2843 90 11	Sodium aurours thiosulphate	2.75%
2843 90 12	Noble metal solutions of platinum, rhodium and palladium	2.75%
2843 90 19	Other	2.75%
2843 90 20	Amalgams	2.75%
2844	Radioactive chemical elements and radsioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products	
2844 10 00	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	2.75%
2844 20 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	2.75%
2844 30	Uranium depleted in U ₂₃₅ and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U ₂₃₅ , thorium or compounds of these products:	
2844 30 10	Uranium depleted in U ₂₃₅ and thorium and their alloys, unwrought or wrought and compounds thereof	2.75%
2844 30 21	Thorium oxide	2.75%
2844 30 22		2.75%

(1)	(2)	(3)
2844 30 23	Thorium nitrate	2.75%
2844 30 29	Other	2.75%
2844 30 30	Waste and scrap of uranium depleted in U ₂₃₅ or of	2.75%
2844 30 90	thorium. Other	2.75%
2844 40 00	Radioactive elements and isotopes and compounds other than those of sub-headings 2844 10 2844 20 or 2844 30, alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	2.75%
2844 50 00	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	2.75%
2845	Isotopes other than those of heading 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined	
2845 10 00	Heavy water (deuterium oxide)	2.75%
2845 90	Other:	
2845 90 10	Nuclear fuels not elsewhere included or specified	2.75%
2845 90 90	Other	2.75%
2846	Compounds, inorganic or organic, of rareearth metals, of yttrium or of scandium or of mixtures of these metals	
2846 10	Cerium compounds:	
2846 10 10	Cerium oxides	2.75%
2846 10 90	Other	2.75%
2846 90	Other:	
2846 90 10	Rae-earth oxides not elsewhere included or specified	2.75%
2846 90 20	Rare-earth fluorides not elsewhere included or specified	2.75%
2846 90 30	Rare-earth fluorides not elsewhere included or specified	2.75%
2846 90 90	Other	2.75%
2847 00 00	Hydrogen peroxide, whether or not solidified with urea	2.75%
2848	Phosphides, whether or not chemically defined, excluding ferrophosphorus	
2848 00	Phosphides, whether or not chemically defined, excluding ferrophosphorus:	
2848 00 10	Of copper (phosphor copper), containing more than 15% by weight of phosphorus	2.75%
2848 00 20	Of zinc	2.75%
2848 00 90	Other	2.75%
2849	Carbides, whether or not chemically defined	
2849 10 00	Of calcium Of	2.75%
2849 20	silicon:	
2849 20 10	Carborundum	2.75%
2849 20 90	Other	2.75%

(1)	(2)	(3)
2849 90	Other:	
2849 90 10	Boron carbide	2.75%
2849 90 20	Tungsten carbide	2.75%
2849 90 90	Other	2.75%
2850	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849	
2850 00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849	
2850 00 10	Hydrides	2.75%
2850 00 20	Nitrides	2.75%
2850 00 30	Azides	2.75%
	Silicides:	
2850 00 41	Of calcium	2.75%
2850 00 49	Other	2.75%
2850 00 50	Borides	2.75%
2851	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	
2851 00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals	
2851 00 10	Distilled or conductivity water and water of similar purity	2.75%
2851 00 20	Liquid air, whether or not any fraction of rare gases has been removed	2.75%
2851 00 30	Compressed air	2.75%
2851 00 40	Amalgamas, other than of precious metals	2.75%
2851 00 90	Other	2.75%

CHAPTER 29

Organic Chemicals

Note:

1. Except where the context otherwise requires, the headings of this Chapter apply only to :
 - (a) separate chemical 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 2936 to 2939 or the sugar ethers, sugar acetals and sugar esters and their salts, of heading 2940, or the products of heading 2941, whether or not chemically defined;
 - (d) the products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) the products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) the products mentioned in (a), (b), (c), (d) or (e) above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;
 - (g) the products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - (h) the following products, diluted or standard strengths, for the production of azo dye: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover:
 - (a) goods of heading 1504 or crude glycerol of heading 1520; (b) ethyl alcohol (heading 2207 or 2208);
 - (c) methane or propane (heading 2711);
 - (d) the compounds of carbon mentioned in Note 2 to Chapter 28; (e) urea (heading 3102 or 3105);
 - (f) colouring matter of vegetable or animal origin (heading 3203), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 3204) or dyes or other colouring matter put up in forms or packings for retail sale (heading 3212)
 - (g) enzymes (heading 3507);
 - (h) metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tables, sticks or similar forms) for use as fuels or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 3606);
 - (ij) products put up as charges for fire extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packing for retail sale, of heading 3824; or
 - (k) optical elements, for example, of ethylenediamine tartrate (heading 9001).
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 2904 to 2906, 2908 to 2911 and 2913 to 2920, 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 2929.

For the purposes of headings 2911, 2912, 2914, 2918 and 2922, “oxygen-functions” is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in heading 2905 to 2920.

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:
 - (A) inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of Sub-Chapters I to X or heading 2942, are to be classified in the heading appropriate to the organic compound; and
 - (B) salts formed between organic compounds of Sub-Chapters I to X or heading 2942 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.
 - (d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 2905).
 - (e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings 2930 and 2931 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, mercury or lead) directly linked to carbon atoms.

Heading 2930 (organo-sulphur compounds) and heading 2931 (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. Heading 2932, 2933 and 2934 do not include epoxides with a three-members ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes and anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids or imides of polybasic acids.

8.

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 purpose of heading 2937 :

- (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.

Sub-heading Note:

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

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
	I. – HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATES.	
2901	Acyclic Hydrocarbons	
2901 10 00	Saturated	2.75%
	Unsaturated:	
2901 21 00	Ethylene	2.75%
2901 22 00	Propene (propylene)	2.75%
2901 23 00	Butene (butylenes) and isomers thereof	2.75%
2901 24 00	Buta-1, 3-diene and isoprene	2.75%
2901 29	Other:	
2901 29 10	Acetylene, whether or not in dissolved condition.	2.75%
2901 29 20	Heptene (Heptylene)	2.75%
2901 29 90	Other	2.75%
2902	Cyclic Hydrocarbons	
	Cyclanes, cyclones and cycloterpenes :	
2902 11 00	Cyclohexane	2.75%
2902 19 00	Other	2.75%
2902 20 00	Benzene	2.75%
2902 30 00	Toluene	2.75%
	Xylenes :	
2902 41 00	o- Xylenes	2.75%
2902 42 00	m- Xylenes	2.75%
2902 43 00	p- Xylenes	2.75%
2902 44 00	Mixed Xylenes isomers	2.75%
2902 50 00	Styrene	2.75%
2902 60 00	Ethylbenzene	2.75%
2902 70 00	Cumene	2.75%

(1)	(2)	(3)
2902 90	Other : Dipentene	
2903 90 10	Diphenyl methane	2.75%
2902 90 20	Dodecyclic benzenes (excluding mixed alkylarenes)	2.75%
2902 90 30	Naphtalen, pure	2.75%
2902 90 40	Isobutyl benzene	2.75%
2902 90 50	Other	2.75%
2902 90 90		2.75%
2903	Halogenated derivatives of hydrocarbons	
	Saturated chlorinated derivatives of acyclic hydrocarbons:	
2903 11	Chloromethane (methyl chloride) and chloroethane (ethyl chloride):	
2903 11 10	Chloromethane (methyl chloride)	2.75%
2903 11 20	Chloromethane (ethyl chloride)	2.75%
2903 12 00	Dichloromethane (methylene chloride)	2.75%
2903 13 00	Chloroform (trichloro methane)	2.75%
2903 14 00	Carbon tetrachloride	2.75%
2903 15 00	1,2-Dichloroethane (ethylene dichloride)	2.75%
2903 19	Other:	
2903 19 10	Tetrachloroethane	2.75%
2903 19 20	Trichloroethane	2.75%
2903 19 90	Other	2.75%
	Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
2903 21 00	Vinyl chloride (chloroethylene)	2.75%
2903 22 00	Trichloroethylene	2.75%
2903 23 00	Tetrachloroethylene (perchloroethylene)	2.75%
2903 29 00	Other	2.75%
2903 30	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	
2903 30 10	Fluorinated derivatives	2.75%
2903 30 20	Brominated derivatives	2.75%
2903 30 30	Iodinated derivatives	2.75%
	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
2903 41 00	Trichlorofluoromethane	2.75%
2903 42 00	Dichlorodifluoromethane	
2903 43 00	Trichlorotrifluoroethanes	2.75%
2903 44	Dichlorotetrafluoroethanes and Chloropentafluoroethane:	
2903 44 10	1,2-Dichlorotetra fluoroethane	2.75%
2903 44 20	Chloropentafluoroethane	2.75%

(1)	(2)	(3)
2903 44 90	Other	2.75%
2903 45	Other derivatives perhalogenated only with fluorine and chlorine:	
	Chlorotrifluoro methane, Pentachlorofluoroethane, Tetrachlorodifluoroethane:	□□□ 儗 □□□
2903 45 11	Chlorotrifluoromethane	2.75%
2903 45 12	Pentachlorofluoroethane	2.75%
2903 45 13	Tetrachlorodifluoroethane	2.75%
	Heptachlorodifluoropropane, Hexachlorodifluoropropane, Pentachlorotrifluoropropane, Tetrachlorotetrafluoropropane,, trichloropentafluoropropane, Dichlorohexafluoropropane, Chloroheptafluoropropane:	
2903 45 21	Heptachlorodifluoropropane	2.75%
2903 45 22	Hexachlorodifluoropropane	2.75%
2903 45 23	Pentachlorotrifluoropropane	2.75%
2903 45 24	Tetrachlorotetrafluoropropane	2.75%
2903 45 25	Trichloropentafluoropropane	2.75%
2903 45 26	Dichlorohexafluoropropane	2.75%
2903 45 27	Chloroheptafluoropropane	2.75%
2903 45 90	Other	2.75%
2903 46	Bromochlorodifluoromethane, bromotrifluoro methane and dibromotetrafluoroethane	
2903 46 10	Bromochlorodifluoromethane	2.75%
2903 46 20	Bromotrifluoromethane	2.75%
2903 46 30	Dibromotetrafluoroethanes	2.75%
2903 47 00	Other perhalogenated derivatives	2.75%
2903 49	Other	
2903 49 10	Halogenated derivatives of methane, ethane or propane halogenated only with fluorine and chlorine (HCFCs)	2.75%
2903 49 90	Other	
2903 51 00	1,2,3,4,5,6 – Hexachlorocyclohexane	2.75%
2903 59 00	Other	2.75%
	Halogenated derivatives of aromatic hydrocarbons:	
2903 61	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene:	
2903 61 10	Chlorobenzene (monochloro)	2.75%
2903 61 20	Ortho dichlorobenzene	2.75%
2903 61 30	Para dichlorobenzene	2.75%
2903 62	Hexachlorobenzene and DDT [1, 1, 1- trichloro-2, 2-bis (p-chlorophenyl) ethane]	
2903 62 10	Hexachlorobenzene, other than lindane	2.75%
	DDT (Dichloro-diphenyl-trichloroethane):	2.75%

(1)	(2)	(3)
2903 62 21	DDT – Technical 75 Wdp	2.75%
2903 62 29	Other Other:	2.75%
2903 69	Chlorofluorobenzene	
2903 69 10	Benzalchloride (benzyl dichloride)	2.75%
2903 69 20	Benzotrichloride	2.75%
2303 69 30	Benzylchloride	2.75%
2903 69 40	Parachloro toluene (4-chloromethyl beneze)	2.75%
2903 69 50	Napthalene, chlorinated	2.75%
2903 69 60	Chlorofluoro aniline	2.75%
2903 69 70	Other	2.75%
2903 69 90		2.75%
2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated	
2904 10	Drivatives containing only sulpho groups, their salts and ethyl esters;	
2904 10 10	Benzene sulphonic acid	2.75%
2904 10 20	1,5 Napthelene disulphonic acid (Armstrong's acid)	2.75%
2904 10 30	Napthelene sulphonic acid	2.75%
2904 10 40	Vinyl sulphone	2.75%
2904 10 90	Other	2.75%
2904 20	Derivatives containing only nitro or only nitroso groups	
2904 20 10	Nitrobenzene	2.75%
2904 20 20	Meta dinitrobenzene	2.75%
2904 20 30	Meta nitrotoluene	2.75%
2904 20 40	Ortho nitrotoluene	2.75%
2904 20 50	Para nitrotoluene	2.75%
2904 20 60	Dinitrotoluene	2.75%
2904 20 90	Other	2.75%
2904 90	Other:	2.75%
2904 90 10	2,5 dichloro nitrobenzene	2.75%
2904 90 20	Dinitrochlorobenzene	2.75%
2904 90 30	Meta nitrochlorbeneze	2.75%
2904 90 40	Ortho nitrochlorobenzene	2.75%
2904 90 50	Para nitrochlorobenzene	2.75%
2904 90 60	2-nitrochlorotoluene	2.75%
2904 90 70	Sodium meta nitrobenzene sulphonate	2.75%
2904 90 90	Other	2.75%
	II. – ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	

(1)	(2)	(3)
2905	Acyclic lcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	
2905 11 00	Methanol (methyl alcohol)	2.75%
2905 12	Propan-1-ol (propyl alcohol) and propaN-2-ol (isopropyl alcohol):	
2905 12 10	Propyl alcohol	2.75%
2905 12 20	Isopropyl alcohol	2.75%
2905 13 00	Butan-1-ol (n-butyl alcohol)	2.75%
2905 14	Other butanosl:	2.75%
2905 14 10	Ethambutol, ethambotol Hcl	2.75%
2905 14 20	Salbutamol sulphate	2.75%
2905 14 30	Amino butanol	2.75%
2905 14 90	Other	2.75%
2905 15 00	Pentanol (amyl alcohol) and isomers thereof	2.75%
2905 16	Octanol (octyl alcohol) and isomers thereof:	
2905 16 10	Dimethyl octanol	2.75%
2905 16 20	23-ethyl hexanol	2.75%
2905 16 90	Other	2.75%
2905 17 00	Dodecan-1-ol (lauryl alcohol), hexadecane-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	2.75%
2905 19 00	Other unsaturated monohydric alcohols:	2.75%
2905 22	Acyclic terpene alcohols:	
2905 22 10	Citranellol	2.75%
2905 22 20	Geraniol	2.75%
2905 22 30	Linalool	2.75%
2905 22 40	Rhodinol	4%
2905 22 90	Other	4%
2905 29 00	Other	4%
	Diols:	4%
2905 31 00	Ethylene glycol (ethanediol)	4%
2905 32 00	Propylene glycol (propane-1, 2-diol)	
2905 39	Other:	
2905 39 10	1,4/1,3/2,3-butylene glycol	2.75%
2905 39 90	Other	2.75%
	Other polyhydric alcohols:	
2905 41 00	2- Ethyl-1-(hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	2.75%
2905 42	Pentaerythritol:	
2905 42 10	Dipentaerythritol	2.75%

(1)	(2)	(3)
2905 42 90	Other	2.75%
2905 43 00	Mannitol	2.75%
2905 45 00	Glycerol	2.75%
2905 49 00	Other	2.75%
	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	
2905 51 00	Ethchlorvynol (INN)	2.75%
2905 59 00	Other	2.75%
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	
	Cyclonic, cyclenic or cycloterpenic:	2.75%
2906 11 00	Menthol	
2906 12 00	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	2.75%
2906 13	Sterols and inositols:	2.75%
2906 13 10	Cholesterol	2.75%
2906 13 90	Other	
2906 14 00	Terpineols	2.75%
2906 19	Other:	2.75%
2906 19 10	Borneol	
2906 19 90	Other	2.75%
	Aromatic:	
2906 21 00	Enzyl alcohol	2.75%
2906 29	Other:	2.75%
2906 29 10	Cinnamic alcohol	
2906 29 20	Phenylethyl alcohol	2.75%
2906 29 90	Other	2.75%
	III. – PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	2.75%
2907	Phenols, Phenol-Alcohols	
	Monophenols:	
2907 11	Phenol (hydroxybenzene) and its salts:	2.75%
2907 11 10	Phenol, as pure carbolic acid	
2907 11 90	Other	2.75%
2907 12	Cresols and their salts:	
2907 12 10	Para cresols (p-cresols)	2.75%
2907 12 20	Cresylic acid	2.75%
2907 12 90	Other	2.75%
2907 13 00	Octylphenol, nonylphenol and their isomers; salts thereof	2.75%

(1)	(2)	(3)
2907 14 00	Xylenols and their salts	2.75%
2907 15	Naphthols and their salts:	
2907 15 10	Alpha naphthols	2.75%
2907 15 20	Beta naphthols	2.75%
2907 15 90	Other	2.75%
2907 19	Other:	
2907 19 10	o-Phenyl phenols	2.75%
2907 19 20	p-Phenyl phenols	2.75%
2907 19 30	Thymol	2.75%
2907 19 40	Para tertiary butyl phenol	2.75%
2907 19 50	Other	2.75%
2907 19 90	Other	2.75%
	Polyphenols; phenol-alcohols:	
2907 21 00	Resorcinol and its salts	2.75%
2907 22 00	Hydroquinone (quinol) and its salts	2.75%
2907 23 00	4,4 – isopropylidenediphenol (bis-phenol A, diphenylol-propane) and its salts	2.75%
2907 29	Other:	
2907 29 10	1,5 – Dihydroxy naphthalene	2.75%
2907 29 90	Other	2.75%
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	
2908 10 00	Drivatives containing only halogen substituents and their salts	2.75%
2908 20	Drivatives containing only supha groups, their salts and esters:	
2908 20 10	Phenol sulphonic acids	2.75%
	Naphthol sulphonic acids:	
2908 20 21	G acids (2-naphthols-6, 8-disulphonic acid)	2.75%
2908 20 22	Salts of G acid	2.75%
2908 20 23	Beta naphthol sulphonic acids	2.75%
2908 20 24	Nevile-Winther acid (1-naphthol-4-sulphonic acid)	2.75%
2908 20 25	Schaeffer acid (2-Naphthhol-6-sulphonic acid)	2.75%
2908 20 26	R acids (2-naphthol- 3,6- disulphonic aid) and its disodium salt (salt of R acid)	2.75%
2908 20 27	Chromotropic acid (1,8-dihydroxynaphthalene-3, 6-disufonic acid)	2.75%
2908 20 29	Other	2.75%
2908 90	Other:	2.75%
2908 90 10	Para nitrophenol	

(1)	(2)	(3)
2908 90 20	Musk xylol	2.75%
2908 90 90	Other	2.75%
	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	
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909 11 00	Diethyl ether	2.75%
2909 19 00	Other	2.75%
2909 20 00	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	2.75%
2909 30	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives Anisole and their derivatives:	2.75%
2909 30 11	4-chloro-2-nitro anisole	2.75%
2909 30 12	Ortho nitro anisole	2.75%
2909 30 19	Other	2.75%
2909 30 20	Diphenyl oxide	2.75%
2909 30 30	Musk ambrette	
2909 30 90	Other	2.75%
	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	2.75%
2909 41 00	2,2-Oxydiethanol (diethylene glycol, digol)	2.75%
2909 42 00	Monomethyl ethers of ethylene glycol or of diethylene glycol	2.75%
2909 43 00	Monobutyl ethers of ethylene glycol or of diethylene glycol	2.75%
2909 44 00	Other monoalkylethers of ethylene glycol or of diethylene glybol	2.75%
2909 49 00	Other	2.75%
2909 50	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	2.75%
2909 50 10	Guaiacol	2.75%
2909 50 20	Isoeugenol	
2909 50 30	Potassium guaiacol sulphonate	
2909 50 90	Other	
2909 60 00	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated	

(1)	(2)	(3)
	derivatives:	
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	
2910 10 00	Oxirane (ethylene oxide)	2.75%
2910 20 00	Methyloxirane (propylene oxide)	2.75%
2910 30 00	1-chloro-2,3-epoxypropane (epichlorohydrin)	2.75%
2910 90 00	Other	2.75%
2911	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	
2911 00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	
2911 00 10	Acetals and hemiacetals, whether or not with other oxygen function	2.75%
2911 00 90	Other	2.75%
	V. – ALDEHYDE-FUNCTION COMPOUNDS	
2912	Aldehydes, whether or not with other oxygen function: cyclic polymers of aldehydes; paraformaldehyde Acyclic aldehydes without other oxygen function:	
2912 11 00	Methanal (formaldehyde)	2.75%
2912 12 00	Ethanal (acetaldehyde)	2.75%
2912 13 00	Butanal (butyraldehyde, normal isomer)	2.75%
2912 19	Other: Crotonaldehyde	
2912 19 10	Heptaldehyde (neptanal)	2.75%
2912 19 20	Glyoxal	2.75%
2912 19 30	Other	2.75%
2912 19 90	Cyclic aldehydes without other oxygen function	2.75%
	Benzaldehyde	
2912 21 00	Other:	2.75%
2912 29	Cinnamic aldehyde	
2912 29 10	Phenyl acetaldehyde	2.75%
2912 29 20	Other	2.75%
2912 29 90	Aldehyde alcohols	2.75%
2912 30 00	Aldehyde ethers, aldehyde phenols and aldehydes with other oxygen function:	2.75%
	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	
2912 41 00		2.75%
2912 42 00	Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	2.75%
2912 49	Other:	

(1)	(2)	(3)
2912 49 10	Anisic aldehyde (anisaldehyde)	2.75%
2912 49 20	Heliotropin (piperonyl aldehyde)	2.75%
2912 49 30	Thiacetazone	2.75%
2912 49 40	3,4,5-trimethoxy-benzaldehyde	2.75%
2912 49 90	Other	2.75%
2912 50 00	Cyclic polymers of aldehydes	2.75%
2912 60 00	Paraformaldehyde	2.75%
2913	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912	
2913 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912	
2913 00 10	Ortho-chloro-benzaldehyde	2.75%
2913 00 90	Other	2.75%
	VI. – KETONE-FUNCTION COMPOUNDS AND QUININE-FUNCTION COMPOUNDS	
2914	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	
	Acyclic ketones without other oxygen function:	
2914 11 00	Acetone	2.75%
2914 12 00	Butanone (methyl ethyl ketone)	2.75%
2914 13 00	4-methylpentan-2-one (methyl isobutyl ketone)	2.75%
2914 19	Other:	
2914 19 10	Isophoron	2.75%
2914 19 90	Other	2.75%
	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
2914 21	Camphor	
2914 21 10	Natural	2.75%
2914 21 20	Synthetic	2.75%
2914 22 00	Cyclohexanone and methyl-cyclohexanones	2.75%
2914 23	Lonones and methylionones:	
2914 23 10	Beta-ionone	2.75%
2914 23 20	Pseudo ionone	2.75%
2914 23 90	Other	2.75%
2914 29	Other:	
2914 29 10	L-caravone	2.75%
2914 29 90	Other	2.75%
	Aromatic ketones without other oxygen function:	
2914 31 00	Phenylacetone (phenylpropan-2-one)	2.75%

(1)	(2)	(3)
2914 39	Other:	
2914 39 10	Aceto phenone	2.75%
2914 39 20	Benzanthrone	2.75%
2914 39 30	Benzophenone	2.75%
2914 39 40	Dibenzanthrone (violanthrone)	2.75%
2914 39 90	Other	2.75%
2914 40 00	Ketone-alcohols and ketone-aldehydes	2.75%
2914 50 00	Ketone-phenols and ketones with other oxygen function	2.75%
	Quinones:	
2914 61 00	Anthraquinone	2.75%
2914 69	Others:	
2914 69 10	1,4-dihydroxy anthraquinone (quinizarin)	2.75%
2914 69 20	Methyl anthraquinone	2.75%
2914 69 90	Other	2.75%
2914 70	Halogenated, sulphonated, nitrated or nitrosated derivatives:	
2914 70 10	1-chloro anthrax quinine	2.75%
2914 70 20	Musk ketone	2.75%
2914 70 90	Other	2.75%
	VII. – CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives	
	Formic acid, its salts and esters:	
2915 11 00	Formic acid	2.75%
2915 12	Salts of formic acid:	
2915 12 10	Sodium formate	2.75%
2915 12 90	Others	2.75%
2915 13 00	Esters of formic acid	2.75%
	Acetic acid and its salts; acetic anhydride:	
2915 21 00	Acetic acid	2.75%
2915 22 00	Sodium acetate	2.75%
2915 23 00	Cobalt acetates	2.75%
2915 24 00	Acetic anhydride	2.75%
2915 29	Others:	
2915 29 10	Calcium acetate	2.75%
2915 29 20	Magnesium acetate	2.75%

(1)	(2)	(3)
2915 29 30	Other Esters of acetic acid:	2.75%
2915 31 00	Ethyl acetate	2.75%
2915 32 00	Vinyl acetate	2.75%
2915 33 00	n-Butyl acetate	2.75%
2915 34 00	Isobutyl acetate	2.75%
2915 35 00	2-Ethoxyethyl acetate	2.75%
2915 39	Other :	
2915 39 10	Benzyl acetate	2.75%
2915 39 20	Bornyl acetate and iso bornyl acetate	2.75%
2915 39 30	Linalyl acetate	2.75%
2915 39 40	Methyl acetate	2.75%
2915 39 50	Phenyl propyl acetate	2.75%
2915 39 60	Terpinyl acetate	2.75%
2915 39 90	Other	2.75%
2915 40	Mono-, di – or trichloroacetic acids, their salts and esters:	
2915 40 10	Monochloroacetic acid, their salts and esters	2.75%
2915 40 20	Dichloroacetic acid, their salts and esters	2.75%
2915 40 30	Trichloroacetic acid, their salts and esters	2.75%
2915 50 00	Propionic acid, its salts and esters	
2915 60	Butanoic acids, pentanoic acids, their salts and esters:	2.75%
2915 60 10	Butanoic acids, their salts and esters	2.75%
2915 60 20	Pentanoic acids, their salts and esters	
2915 70	Palmitic acid, stearic acid, their salts and esters:	2.75%
2915 70 10	Palmitic acid	2.75%
2915 70 20	Stearic acid	2.75%
2915 70 30	Glycerol monostearate	2.75%
2915 70 40	H.C.O. Fatty acid (including 12-hydroxy stearic acid)	2.75%
2915 70 50	D.C.O. Fatty acid	2.75%
2915 70 90	Other	
2915 90	Other :	2.75%
2915 90 10	Acetyl chloride	2.75%
2915 90 20	Octoic acid (caprylic acid)	2.75%
2915 90 30	Hexoic acid (caproic acid)	2.75%
2915 90 90	Other	
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives	

(1)	(2)	(3)
	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxy acids - their derivatives	
2916 11 00	Acrylic acid and its salts	2.75%
2916 12	Esters of acrylic acid:	
2916 12 10	Butyl acrylate	2.75%
2916 12 90	Other	2.75%
2916 13	Methacrylic acid and its salts:	
2916 13 10	Methacrylic acid	2.75%
2916 13 20	Salts of methacrylic acid	2.75%
2916 14 00	Esters of methacrylic acid	2.75%
2916 15	Oleic, linoleic or linolenic acids, their salts and esters:	
2916 15 10	Oleic acid	2.75%
2916 15 90	Other	2.75%
2916 19	Other:	
2916 19 10	Undecylenic acid	2.75%
2916 19 20	Bismuth compounds of unsaturated acyclic monoacids	2.75%
2916 19 30	Potassium compounds of unsaturated acyclic monoacids	2.75%
2916 19 40	Sodium compounds of unsaturated acyclic monoacids	2.75%
2916 19 50	Esters of unsaturated acyclic monoacids not elsewhere specified	2.75%
2916 19 60	Sorbic acid	2.75%
2916 19 90	Other	2.75%
2916 20 00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	2.75%
	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	2.75%
2916 31	Benzoic acid, its salts and esters	
2916 31 10	Benzoic acid	2.75%
2916 31 20	Benzyl benzoate	2.75%
2916 31 30	Methyl benzoate	2.75%
2916 31 40	Sodium benzoate	2.75%
2916 31 50	Benzocaine (ethylpara-amino benzoate)	2.75%
2916 31 60	Orthochloro benzoic acid	2.75%
2916 31 90	Other	2.75%
2916 32 00	Benzoyl peroxide and benzoyl chloride	2.75%
2916 34 00	Phenylacetic acid and its salts	2.75%
2916 35 00	Esters of phenylacetic acid	2.75%
2916 39	Others :	
2916 39 10	Cinnamic acid	2.75%

(1)	(2)	(3)
2916 39 20	Bismuth compounds of aromatic monoacids	2.75%
2916 39 30	Potassium compounds of aromatic monoacids	2.75%
2916 39 40	Sodium compounds of aromatic monoacids	2.75%
2916 39 50	Esters of aromatic monoacids not elsewhere specified	2.75%
2916 39 90	Other	2.75%
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives	
2917	Acyclic Polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	2.75%
2917 11	Oxalic Acid, its salts and esters	2.75%
2917 11 10	Oxalic acid	2.75%
2917 11 20	Calcium oxalate	2.75%
2917 11 30	Strontium oxalate	2.75%
2917 11 40	Diethyl oxalate	2.75%
2917 11 90	Other	2.75%
2917 12 00	Adipic acid, its salts and esters	2.75%
2917 13 00	Azelaic acid, sebacic acid, their salts and esters	2.75%
2917 14 00	Maleic anhydride	
2917 19	Other : Maleic	2.75%
2917 19 10	acid Malonic	2.75%
2917 19 20	acid Succinic	2.75%
2917 19 30	acid Ferous	2.75%
2917 19 40	fumarate	2.75%
2917 19 50	Fumaric acid	2.75%
2917 19 60	Itaconic acid	2.75%
2917 19 70	Ethoxy methylene malonate, diethyl malonate	2.75%
2917 19 90	Other	2.75%
2917 20 00	Cyclanic, cyclenic or cycloterpenic, polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	
	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	2.75%
2917 31 00	Dibutyl orthophthalates	2.75%
2917 32 00	Diocetyl orthophthalates	2.75%
2917 33 00	Dinonyl or didecyl orthophthalates	2.75%
2917 34 00	Other esters of orthophthalic acid	2.75%
2917 35 00	Phthalic anhydride	2.75%
2917 36 00	Terephthalic acid and its salts	2.75%
2917 37 00	Dimethyl terephthalate	

(1)	(2)	(3)
2917 39 00	Other:	2.75%
2917 39 10	Dibutyl phthalate	2.75%
2917 39 20	Dioctyl phthalate	2.75%
2917 39 30	Phthalic acid	2.75%
2917 39 40	Dimethyl phthalate	2.75%
2917 39 50	Trimellitic anhydride	2.75%
2917 39 60	Isophthalic acid	2.75%
2917 39 90	Other	2.75%
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids, their halogenated sulphonated, nitrated or nitrosated derivatives	
	Carboxylic acids with alcohol function, but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918 11	Lactic acid, its salts and esters:	
2918 11 10	Lactic acid	2.75%
2918 11 20	Calcium lactate	2.75%
2918 11 90	Other	2.75%
2918 12 00	Tartaric acid	
2918 13	Salts and eaters of tartaric acid	2.75%
2918 13 10	Potassium bitartrate	2.75%
2918 13 20	Metroprolol tartrate	2.75%
2918 13 90	Other	2.75%
2918 14 00	Citric acid	2.75%
2918 15	Salts and esters of citric acid:	2.75%
2918 15 10	Potassium citrate	2.75%
2918 15 20	Sodium citrate	2.75%
2918 15 30	Bismuth citrate	2.75%
2918 15 40	Disodium hydrogen citrate	2.75%
2918 15 50	Ferric ammonium citrate	2.75%
2918 15 90	Other	2.75%
2918 16	Gluconic acid, its salts and eaters:	2.75%
2918 16 10	Calcium Gluconate	2.75%
2918 16 20	Ferrous Gluconate	2.75%
2918 16 90	Other	2.75%
2918 19 00	Other	2.75%
	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918 21	Salicylic acid and its salts	2.75%

(1)	(2)	(3)
2918 21 10	Salicylic acid	2.75%
2918 21 20	Sodium salicylate	2.75%
2918 21 90	Other	2.75%
2918 22 00	O-Acetylsalicylic acid, its salts and esters	2.75%
2918 23	Other esters of salicylic acid and their salts:	
2918 23 10	Methyl salicylate	2.75%
2918 23 20	Amino salicylate	2.75%
2918 23 30	Salicylamide	2.75%
2918 23 90	Other	2.75%
2918 29	Other :	
2918 29 10	Gallic acid	2.75%
2918 29 20	Beta hydroxyl naphthoic acid	2.75%
2918 29 30	Propyl gallate	2.75%
2918 29 90	Other	2.75%
	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxy-acids and their derivatives:	
2918 30 10	Levulinic acid	2.75%
2918 30 20	Ethyl aceto acetate (acetoacetic ester)	2.75%
2918 30 30	Nalidixic acid	2.75%
2918 30 40	Mythyl aceto acetate	2.75%
2918 30 90	Other	2.75%
2918 90 00	Other	2.75%
	VIII. – ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
2919	Phosphoric esters and their salts, including lacto-phosphates, their halogenated, sulphonated, nitrated or nitrosated derivatives	
2919 00	Phosphoric esters and their salts, including lacto-phosphates, their halogenated, sulphonated, nitrated or nitrosated derivatives	2.75%
2919 00 10	Glycerophosphoric acid	2.75%
2919 00 20	Calcium glycerophosphate	2.75%
2919 00 30	Iron glycerophosphate	2.75%
2919 00 40	Sodium glycerophosphate	2.75%
2919 00 50	Tricresyl phosphate	2.75%
2919 00 90	Other	2.75%
2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated	

(1)	(2)	(3)
	derivatives	
2920 10 00	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	2.75%
2920 90	Other:	
2920 90 10	Diethyl sulphate	2.75%
2920 90 20	Dimethyl sulphate	2.75%
2920 90 30	Tris (2,3 Di-bromopropyl) phosphate	2.75%
2920 90 90	Other	2.75%
	IX. – NITROGEN-FUNCTION COM-POUNDS	
2921	Amine – function compounds	
	Acyclic monoamines and their derivatives; salts thereof :	
2921 11	Methylamine, de- or trimethylamine and their salts:	
2921 11 10	Dimethyl formide	2.75%
2921 11 90	Other	2.75%
2921 12 00	Diethylamine and its salts	2.75%
2921 19 00	Other	2.75%
	Acyclic polyamines and their derivatives; salts thereof:	
2921 21 00	Ethylenediamine and its salts	2.75%
2921 22 00	Hexamethylenediamine and its salts	2.75%
2921 29	Other:	
2921 29 10	Hexamethylene tetramine (hexamine) not put up as fuel or medicament	2.75%
2921 29 20	Trimethylene trinitramine	2.75%
2921 30	Cyclanic, cyclenic or cycloterpenic meno or polyamines, and their derivatives, salts thereof:	
2921 30 10	Cyclohexylamine	2.75%
2921 30 90	Other	2.75%
	Aromatic, monoamines and their derivatives, salts thereof:	2.75%
2921 41	Aniline and its salts:	
2921 41 10	Aniline	
2921 41 20	Aniline hydrochloride	2.75%
2921 41 90	Other	2.75%
2921 42	Aniline derivatives and their salts:	2.75%
	Para chloroaniline, ortho chloro paranitroaniline, dichloroaniline, 2, 6 – dichloro paranitroaniline, 2-4-5-trichloroaniline:	
2921 42 11	Para chloroaniline	2.75%
2921 42 12	Ortho chloro paranitroaniline	2.75%
2921 42 13	Dichloroaniline	2.75%
2921 42 14	2, 6 – dichloro paranitroaniline	2.75%

(1)	(2)	(3)
2921 42 15	2-4-5-trichloroaniline Benzyl ethyl aniline, ethyl aniline, diethylaniline, demethylaniline, meta nitroaniline, Para nitroaniline:	2.75%
2921 42 21	Benzyl ethyl aniline	2.75%
2921 42 22	Diethylaniline	2.75%
2921 42 23	Dimethylaniline	2.75%
2921 42 24	Ethyl aniline	2.75%
2921 42 25	Meta nitroaniline	2.75%
2921 42 26	Para nitroaniline	2.75%
	2-amino 3, 5 xyline sulphonic acid, Benzyl ethyl aniline sulphuric acid, metanillic acid (meta amino benzene sulphonic acid), Sulphanillic acid (para aminobenzene sulphonic and para aniline sulphonic acid), Ethyl hydroxyl ethylaniline, Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline)	
2921 42 31	2-amino 3, 5 xyline sulphonic acid	2.75%
2921 42 32	Benzyl ethyl aniline sulphonic acid	2.75%
2921 42 33	Metanillic acid (meta amino benzene sulphonic acid)	2.75%
2921 42 34	Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid)	2.75%
2921 42 35	Ethyl hydroxyl ethylaniline	2.75%
2921 42 36	Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline)	2.75%
2921 42 90	Other	2.75%
	Toluidines and their derivatives; salts thereof:	
2921 43 10	Diethyl toluidine	2.75%
2921 43 20	Dimethyl toluidine	2.75%
2921 43 30	Ortho toluidine	2.75%
2921 43 40	Meta toluidine	2.75%
2921 43 50	Para toluidine	2.75%
2921 43 60	2-Chloro-5-toluidine-4-sulphonic acid	2.75%
2921 43 70	2-Chloro-4-toluidine-5-sulphonic acid (sodium salt)	2.75%
2921 43 80	4-Toluidine-3-sulphonic acid	2.75%
2921 43 90	Other	2.75%
2921 44	Diphenylamine and its derivatives; salts thereof	
2921 44 10	Diphenylamine	2.75%
2921 44 90	Other	2.75%
2921 45	1-Naphthylamine (alpha-naphthylamine), 2-Naphthylamine (betanaphthylamine) and their derivatives; salts thereof:	
	Alpha naphthylamine, Phenyl alpha naphthylamine, Phenyl beta naphthylamine, Amino F-acid, Aminolinenil-R-acid, Sodium naphthionate:	2.75%
2921 45 11	Alpha naphthylamine	

(1)	(2)	(3)
2921 45 12	Phenyl alpha naphthylamine	2.75%
2921 45 13	Phenyl beta naphthylamine	2.75%
2921 45 14	Amino F-acid	2.75%
2921 45 15	Aminolinelin-R-acid	2.75%
2921 45 16	Sodium naphthionate	2.75%
	Bronner's acid (2-naphthylamine-6-sulphonic acid), cleve's acid (1-naphthylamine-6- sulphonic acid), epsilson acid (1-naphthylamine-3, 8-disulphonic acid), koch's acid (1-naphthylamine-3, 6, 8-trisulphonic acid), Laurent's acid (1-naphthylamine-5-sulphonic acid), tobias acid (2-naphthylamine-1-sulphonic acid):	2.75%
2921 45 21	Bronner's acid (2-naphthylamine-6-sulphonic acid)	2.75%
2921 45 22	Cleve's acid (1-naphthylamine-6-sulphonic acid)	2.75%
2921 45 23	Epsilon acid 12-naphthylamine-3, 8-disulphonic acid)	2.75%
2921 45 24	Koch's acid (1-naphthylamine-3, 6, 8-trisulphonic acid)	2.75%
2921 45 25	Laurent's acid (1-naphthylamine-5-sulphonic acid)	2.75%
2921 45 26	Tobias acid (2-naphthylamine-1-sulphonic acid)	2.75%
	Nahtahionic acid (2-naphthylamine-1-sulphonic acid) Para tolyl peri acid (para tolyl-1-naphthylamine-6-sulphonic acid), Phenyl peri acid (phenyl-1-naphthylamine-8-sulphonic acid):	2.75%
2921 45 31	Naphthionic acid (1-naphthylamine-4-sulphonic acid)	2.75%
2921 45 32	Para tolyl peri acid (para tolyl-1-naphthylamine-8-sulphonic acid)	2.75%
2921 45 33	Phenyl peri acid (phenyl-1-naphthylamine-8-sulphonic acid)	2.75%
2921 45 90	Other	2.75%
2921 46 00	Amfetamine (INN), benzfetamine (INN) dexamfetamine (INN), etilamfetamine (INN) fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	
2921 49	Others:	
2921 49 10	Xylindines	2.75%
2921 49 90	Other	2.75%
	Aromatic polyamines and their derivatives; salts thereof:	2.75%
2921 51 10	O-phenylenediamine	2.75%
2921 51 20	M-phenylenediamine (m-di aminobenzene)	2.75%
2921 51 30	P-phenylenediamine	2.75%
2921 51 40	O-diaminotoluene	2.75%
2921 51 50	M-diaminotoluene	2.75%
2921 51 60	P-diaminotoluene	2.75%
2921 51 70	Para-amino acetanilide	2.75%
2921 51 80	Meta toluylene diamine	2.75%
2921 51 90	Other	2.75%

(1)	(2)	(3)
2921 59	Other :	
2921 59 10	Benzidine	2.75%
2921 59 20	Benzidine dihydrochloride	2.75%
2921 59 30	3, 3, dichlorobenzidine dihydrochloride sulphate	2.75%
2921 59 90	Other	2.75%
2922	Oxygen-function amino-compounds	
	Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922 11 00	Monoethanolamine and its salts	2.75%
2922 12 00	Diethanolamine and its salts	2.75%
2922 13 00	Triethanolamine and its salts	2.75%
2922 14 00	Dextropropoxyphene (INN) and its salts	2.75%
2922 19 00	Other	2.75%
	Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922 22	Aminohydroxynaphthalene sulphonic acids and their salts:	
2922 21 10	Amino-g-acid	2.75%
2922 21 20	Amino-j-acid	2.75%
2922 21 30	1-amino-2-naphthol-4-sulphonic acid	2.75%
2922 21 40	Gamma acid	2.75%
2922 21 50	J acid (2-amino-5-naphthol-7-sulphonic acid)	2.75%
2922 21 60	H acid	2.75%
2922 21 70	Ortho phenyl sulphonyl H-acid	2.75%
2922 21 80	Chicago acid	2.75%
2922 21 90	Other	2.75%
2922 22	Anisidines, dianisidines, phenetidines and their salts:	2.75%
2922 22 10	Ortho anisidines	2.75%
2922 22 20	Para anisidines	2.75%
2922 22 30	Ortho phenetidine (2-amino-phenitole)	
2922 29	Other	
2922 29	Other :	
	2-amino 4-nitrophenol, Meta aminophenol, Para aminophenol, Meta diethyl amino-phenol:	
2922 29 11	2-amino 4-nitrophenol	2.75%
2922 29 12	Meta aminophenol	2.75%
2922 29 13	Para aminophenol	2.75%
2922 29 14	Meta diethyl amino-phenol	2.75%
	2-amino-1-phenol-4-sulphonic acid, 6-nitro-O-aminophenol-	2.75%

(1)	(2)	(3)
	4-sulphonic acid, Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid), Phenyl J acid (phenyl-1-amino-8-naphthol-7-sulphonic acid), S acid, peri acid (1-amino-8-naphthol-4-4-sulphoxinic acid, 1-naphthylamine-8-sulphonic acid), Meta phenylene diamine-4-sulphonic acid:	
2922 29 21	1-amino-1-phenol-4-sulphonic acid	2.75%
2922 29 22	6-nitro-O-aminophenol-4-sulphonic acid	2.75%
2922 29 23	Phenyl gamma acid (phenyl 1-amino-naphthol-6-sulphonic acid)	2.75%
2922 29 24	Phenyl J acid (phenyl-1-amino-8 naphthol-7-sulphonic acid)	2.75%
2922 29 25	S acid, peri acid (1-amino-8-naphthol-4-4-sulphoxinic acid, 1-naphthylamine-8-sulphonic acid)	2.75%
2922 29 26	Meta-phenylene diamine-4-sulphonic acid	2.75%
	N-methyl-para-aminophenol sulphate (metol), 2, 5 dimethoxy, aniline, Para acetyl aminophenol (paracetamol), Para cresidine, Picramic acid (T-grade):	
2922 29 31	N-methyl-para-aminophenol sulphate (motol)	2.75%
2922 29 32	2, 5 dimethoxy aniline	2.75%
2922 29 33	Para acetyl aminophenol (paracetamol)	2.75%
2922 29 34	Para cresidine	2.75%
2922 20 35	Picramic acid (T-grade)	2.75%
2922 29 90	Other	2.75%
	Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:	
2922 31 00	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	2.75%
2922 39 00	Other	2.75%
	Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof.	
2922 41 00	Lysine and its esters; salts thereof	2.75%
2922 42	Glutamic acid and its salts:	
2922 42 10	Glutamic acid	2.75%
2922 42 20	Monosidum glutamate	2.75%
2922 42 90	Other	2.75%
2922 43 00	Anthranilic acid and its salts	2.75%
2922 44 00	Tilidine (INN) and its salts	2.75%
2922 49	Other:	
2922 49 10	Amino acetic acid (glycine)	2.75%
2922 49 20	N-methyl taurine	2.75%
2922 49 90	Other	2.75%
2922 50	Amino-alcohol-phenols, amino-acid-phenols and other amino compounds with oxygen function:	

(1)	(2)	(3)
2922 50 11 2922 50 12 2922 50 13 2922 50 14 2922 50 15 2922 50 21 2922 50 22 2922 50 23 2922 50 24 2922 50 90	Para-amino-salicylic acid, Methyl anthranilate, Procaine hydrochloride, Amino anisic acid anilide, L-tyrosine (p-hydroxyphenyl amine): Para-amino-salicylic acid Methyl anthranilate Procaine hydrochloride Amino anisic acid anilide L-tyrosine (p-hydroxyphenyl amine) Frusemide, aminodial, N-acetyl anthranilic acid, domperidone: Frusemide Aminodial N-acetyl anthranilic acid Domperidone Other	2.75% 2.75% 2.75% 2.75% 2.75% 2.75% 2.75% 2.75% 2.75% 2.75%
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipds, whether or not chemically defined	
2923 10 00 2923 20 2923 20 10 2923 20 90 2923 90 00	Choline and its salts Lecithins and other phosphoaminolipds: Lecithins Other Other	2.75% 2.75% 2.75% 2.75%
2924 2924 11 00 2924 19 00 2924 21 2924 21 10 2924 21 20 2924 21 30 2924 21 90 2924 23 00 2924 24 00 2924 29 2924 29 10	Carboxamide-function compounds; amide-function compounds of carbonic acid Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: Meprobamate (INN) Other Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: Ureines and their derivatives; salts thereof: Diethyl diphenyl urea Dimethyl diphenyl urea (zentralin) Parachloro benzene sulphonyl urea Other 2-Acetamidobenzoic acid (N-acetyl-anthranilic acid) and its salts Ethinamate (INN) Other: Acetanilide	2.75% 2.75% 2.75% 2.75% 2.75% 2.75% 2.75% 2.75% 2.75% 2.75% 2.75% 2.75%

(1)	(2)	(3)
2924 29 20	Aceto acetanilide	2.75%
2924 29 30	Aceto acetic ortho chloranilide	2.75%
2924 29 40	Aceto acetic para chloranilide	2.75%
2924 29 50	Phenyl acetamide	2.75%
2924 29 90	Other	2.75%
2925	Carboxyimide-function compounds (including Saccharin and its salts) and imine-function compounds	
2925 11 00	Saccharin and its salts	2.75%
2925 12 00	Glutethimide (INN)	2.75%
2925 19 00	Other	2.75%
2925 20	Imines and their derivatives; salts thereof:	
2925 20 10	Guanidine nitrate	2.75%
2925 20 90	Other	2.75%
2926	Nitrile-function compounds	
2926 10 00	Acrylonitrile	2.75%
2926 20 00	1-Cyanoguanidine (dicyandiamide)	2.75%
2926 30 00	Fenproporex (INN) and its salts methadone (INN) intermediate (4-cyano-2-Dimethylamino-4, diphenylbutane)	2.75%
2926 90 00	Other	2.75%
2927	Diazo-, azo- or azoxy-compounds	
2927 00	Diazo-, azo- or azoxy – compounds	
2927 00 10	Para amino-azo-benzene	2.75%
2927 00 90	Other	2.75%
2928	Organic derivatives of hydrazine or of hydroxylamine	
2928 00	Organic derivatives of hydrazine or of hydroxylamine:	
2928 00 10	Isoniazid	2.75%
2928 00 90	Other	2.75%
2929	Compounds with other nitrogen function	
2929 10	Isocyanates: Phenyl	
2929 10 10	isocyanate Toluene	2.75%
2929 10 20	di-isocyanate Other	2.75%
2929 10 90	Other	2.75%
2929 90 00		2.75%
	X. – ORGANO-INOGRANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES	
2930	Organo-sulphur compounds	
2930 10 00	Dithiocarbonates (xanthates)	2.75%
2930 20 00	Thiocarbamates and dithiocarbamates	2.75%

(1)	(2)	(3)
2930 30 00	Thiruam mono-, di or tetrasulphides	2.75%
2930 40 00	Methionine	2.75%
2930 90	Other:	2.75%
2930 90 10	Thiourea (sulphourea)	2.75%
2930 90 20	Calcium salts of methionine	2.75%
2930 90 30	Thio sulphonic acid	2.75%
2930 90 40	L-cystine (alpha-amino beta-thiopro-pionic acid)- sulphur containing amino acid	2.75%
2930 90 50	Sulphinic acid	2.75%
2930 90 60	Sulphoxide	2.75%
2930 90 70	Mercaptan	2.75%
2930 90 80	Allyl isothiocyanate	2.75%
2930 90 90	Other	
2931	Other organo-inorganic compounds	
2931 00	Other organo-inorganic compounds:	
2931 00 10	Organo-mercury compounds	2.75%
2931 00 30	Tetraethyllead	2.75%
2931 00 90	Other	2.75%
2932	Heterocyclic compounds with oxygen hetero-atom (s) only Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932 11 00	Tetrahydrofuran	2.75%
2932 12 00	2-Furaldehyde (furfuraldehyde)	2.75%
2932 13 00	Furfuryl alcohol and tetrahydrofufuryl alcohol	2.75%
2932 19	Other:	2.75%
2932 19 10	Hydroxy dibenzofuran carboxylic acid	2.75%
2932 19 90	Other	2.75%
	Lactones:	2.75%
2932 21 00	Coumarin, methylcoumarins and ethylcoumarins	
2932 29	Other lactones:	2.75%
2932 29 10	Phenolphthalein	2.75%
2932 29 90	Other	2.75%
	Other :	2.75%
2932 91 00	Isosafrole	2.75%
2932 92 00	1-(1,3-Benzodioxol-5-yl) propan-2-one	2.75%
2932 93 00	Piperonal	2.75%
2932 94 00	Safrole	2.75%
2932 95 00	Tetrahydrocannabinols (all isomers)	

(1)	(2)	(3)
2932 99 00	Other	2.75%
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure	
2933 11 00	Phenazone (antipyrin) and its derivatives	2.75%
2933 19	Other :	2.75%
2933 19 10	3-carboxy (para sulpho-phenyl)-5-pyrazolone	2.75%
2933 19 20	1(2,5-dichloro-4-sulpho phenyl)-3-methyl-5-pyrazolone	2.75%
2933 19 30	3-methyl-1(4-sulpho-O-toluyyl-5-pyrazo-lone)	2.75%
2933 19 40	Phenylmethylpyrazolone	2.75%
2933 19 50	1-phenyl-5-pyrazolone-3-carboxylic acid ethylester	2.75%
2933 19 60	1-(m-sulphophenyl)-3-pyrazolone	2.75%
2933 19 70	Analgin	2.75%
2933 19 80	Oxyphenbutazone	2.75%
2933 19 90	Other Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure	
2933 31 00	Pyridine and its salts	2.75%
2933 32 00	Piperidine and its salts	2.75%
2933 33 00	Alentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), keto bemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN), salts thereof	2.75%
2933 39	Other :	
2933 39 11	Amino pyridine	2.75%
2933 39 12	Alpha picoline (2-methyl pyridine)	2.75%
2933 39 14	Chloropheniramine maleate	2.75%
2933 39 15	Diphenoxylate hydrochloride	2.75%
2933 39 16	Beta picoline (3-methyl pyridine)	2.75%
2933 39 17	Morpholine	2.75%
2933 39 18	Lutidine (Dimethyl Pyrdine)	2.75%
2933 39 19	Other	2.75%
2933 39 20	Piperidine and its derivatives	2.75%
2933 39 90	Other Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:	
2933 41 00	Levorphanol (INN) and its salts	2.75%
2933 49 00	Other	2.75%
(1)	(2)	(3)

	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	
2933 52 00	Malonylurea (barbituric acid) and its salts	2.75%
2933 53 00	Allobarbitol (INN), amobarbitol (INN), barbitol (INN), bitalbitol (INN), butobarbitol (INN), cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), secbutobarbitol (INN), Phenobarbitol (INN), secobarbitol (INN), and vinylbitol (INN), salts thereof.	2.75%
2933 54 00	Other derivatives of malonylurea (barbituric acid); salts thereof.	2.75%
2933 55 00	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN), salts thereof.	2.75%
2933 59	Other:	
2933 59 10	Aminophylline (cordophyllin)	
2933 59 20	Trimethoprim	2.75%
2933 59 30	Diethyl carbamazepine citrate	2.75%
2933 59 40	1-Amino-4-Methyl piperazine	2.75%
2933 59 90	Other	2.75%
	Compounds containing as unfused triazine ring (whether or not hydrogenated) in the structure:	2.75%
2933 61 00	Melamine	2.75%
2933 69	Other:	2.75%
2933 69 10	Cyanuric acid and its salts	2.75%
2933 69 90	Other	2.75%
	Lactams:	2.75%
2933 71 00	6-Hexanelactam (epsilon-caprolactam)	
2933 72 00	Clobazam (INN) and methyprylon (INN)	2.75%
2933 79 00	Other lactams	2.75%
	Other:	
2933 91 00	Alprazolam (INN), camazepam (INN), chloridiazepoxide (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), tamazepam (INN), tetrazepam (INN), and triazolam (INN); salts thereof.	2.75%
2933 99 00	Other	2.75%
2934	Nucleic acids and their salts; whether or not chemically defined; other heterocyclic compounds	2.75%
2934 10 00	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	2.75%
2934 20 00	Compounds containing in the structure a benzothiazole ring-	
(1)	(2)	(3)

2934 30 00	system (whether or not hydrogenated) not further fused Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated) not further fused	2.75%
2934 91 00	Other: Aminorex (INN), brotizolam (INN), clotiazepam (INN), claxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof.	2.75%
2934 99 00	Other	2.75%
2935	Sulphonamides	
2935 00	Sulphonamides: Sulphamethoxazole, sulphafurazole, sulphadiazine, sulphadimidine, sulphacetamide:	2.75%
2935 00 11	Sulphamethoxazole	2.75%
2935 00 12	Sulphafurazole	2.75%
2935 00 13	Sulphadiazine	2.75%
2935 00 14	Sulphadimidine	2.75%
2935 00 15	Sulphacetamide	2.75%
	Sulphamethoxypyridarine, Sulphamethiazole, sulphamoxole, sulphamide:	2.75%
2935 00 21	Sulphamethoxypyridarine	
2935 00 22	Sulphamethiazole	2.75%
2935 00 23	Sulphamoxole	2.75%
2935 00 24	Sulphamide	2.75%
2935 00 90	Other	2.75%
	XI. – PROVITAMINS, VITAMINS AND HORMONES	
2936	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.	
2936 10 00	Provtiamins, unmixed Vitamins and their derivatives, unmixed:	2.75%
2936 21 00	Vitamins A and their derivatives	2.75%
2936 22	Vitamin B ₁ and its derivatives:	
2936 22 10	Vitamin B ₁ [Thiamine (INN), aneurine] and its salts	2.75%
2936 22 90	Other	2.75%
2936 23	Vitamin B ₂₊ and its derivatives:	
2936 23 10	Vitamin B ₂ [Riboflavin (INN), lactoflavin] and its salts	2.75%
2936 23 90	Other	2.75%
2936 24 00	Other	2.75%

(1)	(2)	(3)
2936 25 00	Vitamin B ₆ and its derivatives	2.75%
2936 26	Vitamin B ₁₂ and its derivatives:	
2936 26 10	Vitamin B ₁₂ (Cyanocobalamin (INN))	2.75%
2936 26 90	Other	2.75%
2936 27 00	Vitamin C (Ascorbic acid) and its derivatives	2.75%
2936 28 00	Vitamin E and its derivatives	2.75%
2936 29	Other vitamins and their derivatives:	
2936 29 10	Folic acid (Vitamin B ₉)	2.75%
2936 29 20	Nicotinic acid and nicotinamide (niacinamide or niacine)	2.75%
2936 29 30	Vitamin K (menaphthonum BP)	2.75%
2936 29 40	Vitamin D	2.75%
2936 29 50	Vitamin H (Biotin)	2.75%
2936 29 90	Other	2.75%
2936 90 00	Other, including natural concentrates	2.75%
2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones	
	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:	
2937 11 00	Somatotropin, its derivatives and structural analogues	2.75%
2937 12 00	Insulin and its salts	2.75%
2937 19 00	Other	2.75%
	Steroidal hormones, their derivatives and structural analogues:	
2937 21 00	Cortisone, hydrocortisone, prednisone, (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	2.75%
2937 22 00	Halogenated derivatives of corticosteroidal hormones	2.75%
2937 23 00	Oestrogens and progestogens	2.75%
2937 29 00	Other	2.75%
	Catecholamine hormones, their derivatives and structural analogues:	
2937 31 00	Epinethrine	2.75%
2937 39 00	Other	2.75%
2937 40 00	Amino-acid derivatives	2.75%
2937 50 00	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	
2937 90 00	Other	2.75%
	XII. – GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	

(1)	(2)	(3)
2938	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives	
2938 10 00	Rutoside (rutin) and its derivatives	2.75%
2938 90	Other:	
2938 90 10	Digoxin	2.75%
2938 90 20	Digitalis glycosides	2.75%
2938 90 90	Other	2.75%
2939	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives Alkaloids of opium and their derivatives; salts thereof.	
2939 11 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.	2.75%
2939 19 00	Other Alkaloids of cinchona and their derivatives; salts thereof:	2.75%
2939 21	Quinine and its salts:	
2939 21 10	Quinine alkaloids	2.75%
2939 21 20	Quinine hydrochloride	2.75%
2939 21 30	Quinine sulphate	2.75%
2939 21 40	Chloroquine phosphate	2.75%
2939 2190	Other	2.75%
2939 30 00	Other	2.75%
2939 30 00	Caffeine and its salts Ephedrines and their salts:	2.75%
2939 41	Ephedrines and their salts	
2939 41 10	Ephedrine alkaloids	2.75%
2939 41 20	Ephedrine hydrochloride	2.75%
2939 41 90	Other	2.75%
2939 42 00	Pseudoephedrine (INN) and its salts	2.75%
2939 43 00	Cathine (INN) and its salts	2.75%
2939 49 00	Other Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof.	2.75%
2939 51 00	Fenetylline (INN) and its salts	
2939 59 00	Other Alkaloids of rye ergot and their derivatives; salts thereof:	2.75%
2939 61	Ergometrine (INN) and its salts:	
2939 61 10	Ergometrine (INN)	2.75%

(1)	(2)	(3)
2939 61 90	Other	2.75%
2939 62	Ergotamine (INN) and its salts:	
2939 62 10	Ergotamine tartrate	2.75%
2939 62 90	Other	2.75%
2939 63 00	Lysergic acid and its salts	2.75%
2939 69 00	Other	2.75%
	Other:	2.75%
2939 91 00	Cocaine, ecgonine, levometamphetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof.	2.75%
2939 99 00	Other	2.75%
	XIII. – OTHER ORGANIC COMPOUNDS	
2940 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 2937, 2938 or 2939	2.75%
2941	Antibiotics	2.75%
2941 10	Penicillins and their derivatives with a penicillanic acid structure; salts thereof:	
2941 10 10	Penicillins and its salts (e.g. procaine penicillin, penicillin G-potassium)	2.75%
2941 10 20	Ampicilline and its salts	2.75%
2941 10 30	DAmoxycilline and its salts	2.75%
2941 10 40	Cioxacilline and its salts	2.75%
2941 10 50	6-APA	2.75%
2941 10 90	Other	2.75%
2941 20	Streptomycins and their derivatives; salts thereof:	
2941 20 10	Streptomycin	2.75%
2941 20 90	Other	2.75%
2941 30	Tetracyclines and their derivatives; salts thereof:	
2941 30 10	Doxycyline and its salts	2.75%
2941 30 20	Tetracycline/oxytetra-cycline and their salts	2.75%
2941 30 90	Other	2.75%
2941 40 00	Chloramphenicol and its derivatives; salts thereof.	2.75%
2941 50 00	Erythromycin and its derivatives; salts thereof	2.75%
2941 90	Other:	
	Rifampicin and its salts:	
2941 90 11	Rifampicin	2.75%
2941 90 12	3 Formyl Rifa S V (Rifaint)	2.75%
2941 90 13	Rifa S or Rifa S Sodium (Rifaint)	2.75%
2941 90 14	1-Amino-4-Methyl piperazine (Rifaint)	2.75%

(1)	(2)	(3)
2941 90 19	Other	2.75%
2941 90 20	Cephalexin and its salts	2.75%
2941 90 30	Ciprofloxacin and its salts	2.75%
2941 90 40	Gentamycin and its salts	2.75%
2941 90 50	Neomycin	2.75%
2941 90 60	Norfloxacin and its salts	2.75%
2941 90 90	Other	2.75%
2942	Other organic compounds	
2942 00	Other organic compounds :	
	Cefadroxil and its salts, ibuprofane, nifedipine, ranitidine, danes salt of D(-) phenyl glycine, D(-) para hydroxyl dane's salts:	
2942 00 11	Cefadroxil and its salts	2.75%
2942 00 12	Ibuprofane	2.75%
2942 00 13	Nifedipine	2.75%
2942 00 14	Ranitidine	2.75%
2942 00 15	Danes salt of D(-) phenyl glycine	2.75%
2942 00 16	D(-) para hydroxyl dane's slats	2.75%
	Timolo maleate, terbutoline sulphate, D(-) phenyl glycin chloride HCl (DPGCH), imipramine HCl, amitriptyline, HCl, cysteane HCl, atenolol, propranolol:	
2942 00 21	Timolo maleate	2.75%
2942 00 22	Terbutoline sulphate	2.75%
2942 00 23	D(-) phenyl glycin chloride HCl (DPGCH)	2.75%
2942 00 24	Imipramine HCl	2.75%
2942 00 25	Amitriptyline HCl	2.75%
2942 00 26	Cysteane HCl	2.75%
2942 00 27	Atenolo, propranolol	2.75%
	Diloxanide furoate, cimetidine, oxclozanide, famotidine:	
2942 00 31	Diloxanide furoate	2.75%
2942 00 32	Cimetidine	2.75%
2942 00 33	Oxclozanide	2.75%
2942 00 34	Famotidine	2.75%
2942 00 90	Other	2.75%

CHAPTER 30

Pharmaceutical products

Note:

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) plasters specially calcined or finely ground for use in dentistry (heading 2520);
 - (c) aqueous distillates or aqueous solutions of essential oil, suitable for medicinal uses (heading 3301);
 - (d) preparations of headings 3303 to 3307, even if they have therapeutic or prophylactic properties;
 - (e) soap or other products of heading 3401 containing added medicaments;
 - (f) preparations with a basis of plaster for use in dentistry (heading 3407); or
 - (g) blood albumin not prepared for therapeutic or prophylactic uses (heading 3502);
2. For the purposes of heading 3002, the expression “modified immunological products” applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
3. For the purposes of headings 3003 and 3004 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 1302, merely standardized or dissolved in any solvent;

(b) as products which have been mixed :

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9

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

4. Heading 3006 applies only to the following, which are to be classified in that heading and in no other heading of this Schedule –

- (a) sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
- (b) sterile laminaria and sterile laminaria tents;
- (c) sterile absorbable surgical or dental haemostatics;
- (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 2937 or on spermicides;
- (i) 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; and
- (j) waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf-life.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organotherapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	
3001 10	Glands and other organs, dried, whether or not powdered:	
3001 10 10	Pancreatin and dried powder of pancreas	1%
	Other:	
3001 10 91	Powdered	1%
3001 10 99	Other	1%
3001 20	Extracts of glands or other organs or of their secretions	
3001 20 10	Liquid extracts of liver	1%
3001 20 20	Liver extracts dry	1%
3001 20 30	Snake venom	1%
3001 20 90	Other	1%
3001 90	Other:	
3001 90 10	Of human origin	1%
	Other:	
3001 90 91	Heparin and its salts	1%
3001 90 99	Other	1%
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products	
3002 10	DAntisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:	
	Antisera:	1%
3002 10 11	For diphtheria	1%
3002 10 12	For tetanus	

(1)	(2)	(3)
3002 10 13	For rabies	1%
3002 10 14	For snake venom	1%
3002 10 19	Other	1%
3002 10 20	Hemoglobin blood globulins and serum globulins	1%
	Other:	
3002 10 91	Of human origin	1%
3002 10 99	Other	1%
3002 20	Vaccines for human medicine:	
	Single vaccines	
3002 20 11	For cholera and typhoid	1%
3002 20 12	For hepatitis	1%
3002 20 13	For tetanus	1%
3002 20 14	For polio	1%
3002 20 15	For tuberculosis	1%
3002 20 16	For rabies	1%
3002 20 17	For Japanese encephalitis	1%
3002 20 18	For whooping cough (pertusis)	1%
3002 20 19	Other	1%
	Mixed vaccines:	
3002 20 21	For diphtheria, pertusis and tetanus (DPT)	1%
3002 20 22	For diphtheria and tetanus (DT)	1%
3002 20 23	For measles, mumps and rubella (MMR)	1%
3002 20 24	For typhoid-paratyphoid (TAB) or typhoid-paratyphoid-cholera (TABC)	1%
3002 20 29	Other	1%
3002 30 00	Vaccines for veterinary medicine	
3002 90	Other:	1%
3002 90 10	Human blood	
3002 90 20	Animal blood prepared for therapeutic, prophylactic or diagnostic uses	0%
3002 90 30	Cultures of micro-organisms (excluding yeast)	0%
3002 90 40	Toxins	1%

(1)	(2)	(3)
3002 90 90	Other	1%
3003	Medicaments (excluding goods of heading 3002, 3005 or 3006) 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	Containing pencillins or derivatives thereof, with a pencillanic acid structure, or streptomycins or their derivatives	1%
3003 20 00	Containing other antibiotics	1%
	Containing hormones or other products of heading 2937 but not containing antibiotics:	
3003 31 00	Containing insulin	
3003 39 00	Other	1%
3003 40 00	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics	1%
3003 90	Other:	
	Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems medicaments:	
3003 90 11	Of Ayurvedic system	
3003 90 12	Of Unani system	1%
3003 90 13	Of Siddha system	1%
3003 90 14	Of Homoeopathic system	1%
3003 90 15	Of Bio-chemical system	1%
	Menthol crystals and milk of magnesia:	
3003 90 21	Menthol crystals	1%
3003 90 22	Milk of magnesia	1%
	Bovine albumin and drugs of animal origin, merbromine national formulary XII (mercurochrome), calcium sennoside, anaesthetic agents used in human or veterinary medicine or surgery, aluminium hydroxide gel:	
3003 90 31	Bovine albumin and drugs of animal origin	1%
3003 90 32	Merbromine national formulary XII	1%

(1)	(2)	(3)
	(mercurochrome)	
3003 90 33	Calcium sennoside	1%
3003 90 34	Anaesthetic agents used in human or veterinary medicine or surgery	1%
3003 90 35	Aluminium hydroxide gel	1%
3003 90 90	Other	1%
3004	Medicaments (excluding goods of heading 3002, 3005 or 3006) 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	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:	
3004 10 10	Penicillians	1%
3004 10 20	Ampicillin	1%
3004 10 30	Amoxycillin	1%
3004 10 40	Becampicillin	1%
3004 10 50	Cloxacillin	1%
3004 10 60	Ampicillin and cloxacillin combinations	1%
3004 10 70	Streptomycin	1%
3004 10 90	Other	1%
3004 20	Containing other antibiotics :	
	Cephalosporins and their derivatives:	1%
3004 20 11	Cefazolin	1%
3004 20 12	Cephalexin	1%
3004 20 13	Ciprofloxacin	1%
3004 20 14	Cefoxitin	1%
3004 20 19	Other	1%
3004 20 20	Sulfonamides and cotrimoxazole	1%
	Fluroquinolones:	1%
3004 20 31	Norfloxacin	1%
3004 20 32	Nalidixic acid	1%

(1)	(2)	(3)
3004 20 33	Ciprofloxacin	1%
3004 20 34	Ofloxacin	1%
3004 20 39	Other	1%
	Tetracyclines:	1%
3004 20 41	Chlortetracycline	1%
3004 20 42	Oxytetracycline	1%
3004 20 49	Other	1%
3004 20 50	Chloramphenicol	
	Macrolide:	1%
3004 20 61	Erythromycin	
3004 20 62	Roxithromycin	1%
3004 20 63	Clarithromycin	1%
3004 20 64	Azithromycin	1%
3004 20 69	Other	1%
3004 20 70	Cefadroxil	1%
	Other	
3004 20 91	Isoniazid	1%
3004 20 92	Rifampicin	1%
3004 20 93	Pyrazinamide	1%
3004 20 94	Ethambutol	1%
3004 20 95	Clindamycin	1%
3004 20 96	Vancomycin	1%
3004 20 97	Polymyxin B and colistin	1%
3004 20 99	Other	1%
	Containing hormones or other products of heading 2937 but not containing antibiotics:	
3004 31	Containing insulin	
3004 31 10	Insulin injection	
3004 31 90	Other	1%
3004 32 00	Containing corticosteroid hormones, their derivatives and structural analogues	1%
3004 39	Other	1%

(1)	(2)	(3)
	Pituitary hormones; prednisolone, dexamethasone; danazol; other progestogen and oestrogen group hormones:	
3004 39 11	Pituitary hormones	1%
3004 39 12	Prednisolone	1%
3004 39 13	Dexamethasone	1%
3004 39 14	Danazol	1%
3004 39 19	Other progestogen and oestrogen group hormones	1%
	Gonadotrophins and luteinising hormone:	1%
3004 39 21	Gonadotrophins	1%
3004 39 22	Luteinising hormone	1%
3004 39 90	Other	
3004 40	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 2937 or antibiotics:	1%
3004 40 10	Atropin and salts thereof	1%
3004 40 20	Caffein and salts thereof	1%
3004 40 30	Codeine and its derivatives, with or without ephedrine hydrochloride	1%
3004 40 40	Ergot preparations, ergotamine and salts thereof	1%
3004 40 50	Papaverine hydrochloride	1%
3004 40 60	Bromohexin and solbutamol	1%
3004 40 70	Theophylline and ephedrine	1%
3004 40 90	Other	1%
3004 50	Other medicaments containing vitamins or other products of heading 2963:	
3004 50 10	Heamatinics and erythropoietin preparations	1%
3004 50 20	Preparations of minerals and their supplements	2%
	Preparations of vitamins:	2%
3004 50 31	Of Vitamin A	2%
3004 50 32	Of Vitamin B ₁ and B ₂ and salts thereof	2%
3004 50 33	Of Vitamin B ₉	2%
3004 50 34	Of Vitamin B ₁₂	2%

(1)	(2)	(3)
3004 50 35	Of Vitamin C	2%
3004 50 36	Of Vitamin D	2%
3004 50 37	Of Vitamin E	2%
3004 50 39	Other	2%
3004 50 90	Other	2%
3004 90	Other: Ayurvedic, Unani, Homoeopathic, Siddha or Bio-chemic systems medicaments, put up for retail sale:	
3004 90 11	Of Ayurvedic system	1%
3004 90 12	Of Unani system	1%
3004 90 13	Of Siddha system	1%
3004 90 14	Of Homoeopathic system	1%
3004 90 15	Of Bio-chemmic system	1%
	Anthelmintics drugs: antiamebic and other antiprotozal drugs; antifungal drugs:	
3004 90 21	Anthelminitics and preparations thereof	1%
3004 90 22	Metronidazole	1%
3004 90 23	Tinidazole	1%
3004 90 24	Secnidazole	1%
3004 90 25	Diluxamide furoate	1%
3004 90 26	Sodium stibogluconate	1%
3004 90 27	Pentamidine	1%
3004 90 29	Other	1%
	Antihistaminics drugs; antacids preparations, antiulcer drugs; antiemetics and other gastrointestinal drugs:	
3004 90 31	Promethazine, chlorpheniramine astemizole and ceteirizine	1%
3004 90 32	Sodium bicarbonate, magnesium hydroxide (milk of magnesia), magnesium carbonate, magnesium trisilicate, aluminium hydroxide gel, magaldarate and combinations thereof	1%
3004 90 33	Cimetidine, rantidine, nizatidine and roxatidine	1%

(1)	(2)	(3)
3004 90 34	Omeprazole and lansoprazole	1%
3004 90 35	Dicyclomine, metoclopramide and dexame thasone and ondansetron	1%
3004 90 36	Chenodiol and ursodiol	1%
3004 90 39	Other	1%
	Anticancer drugs:	
3004 90 41	Cyclophosphamide	
3004 90 42	Methotrexate, 5-fluorouracil (5-FU) and ftorafur	1%
3004 90 43	Bincristine and vinblastine	1%
3004 90 44	Paclitaxel and docetaxel	1%
3004 90 45	Etoposide	1%
3004 90 46	Actinomycin D Dactinomycin and doxorubicin	1%
3004 90 47	L-Asparaginase, cisplatin and carboplatin	1%
3004 90 48	Tamoxifen	1%
3004 90 49	Other	1%
	Antitubercular drugs; antileprotic drugs; antimalarial drugs:	1%
3004 90 51	Isoniazid	
3004 90 52	Rifampicin	1%
3004 90 53	Pyrazinamide and ethambutol	1%
3004 90 54	Streptomycin	1%
3004 90 55	Dapsone (DDS), acedapsone (DADDS), sotolopson and clofazimine	1%
3004 90 56	Chloroquine, amodiaquine, mefloquine, quinine, chloroquine, pyrimethamine	1%
3004 90 57	Other antitubercular drugs	1%
3004 90 58	Other antileprotic drugs	1%
3004 90 59	Other antimalarial drugs	1%
	Nonsteroidal anti-inflammatory, analgesics and antipyretic drugs:	1%
3004 90 61	Analgin with or without other compounds such as paracetamol	1%
3004 90 62	Acetyl salicylic acid (aspirin) and formulations thereof	1%

(1)	(2)	(3)
3004 90 63	Ibuprofen with or without paracetamol or other compounds	1%
3004 90 64	Oxyphen butazone, phenyl butazone and formulations thereof	1%
3004 90 65	Indomethacin	
3004 90 66	Mephenamic acid, dactofenac sodium, piroxicam, tenoxicam and meloxicam	1% 1%
3004 90 67	Ketorolac, nimesulide, nabumetone and nefopam	
3004 90 69	Other	1%
	Antihypertensive drugs:	1%
3004 90 71	Captopril, enalapril, lisinopril, perindopril and ramipril	
3004 90 72	Verapamil, nifedipine, amlodipine and lacidipine	1%
3004 90 73	Losartan	
3004 90 74	Propranolol, metoprolol, atenolol and labetalol	1%
3004 90 75	Prazosin, terazosin, phentrolamine and phenoxybenzamine	1% 1%
3004 90 76	Clonidine, methyldopa	1%
3004 90 77	Hydralazine, minoxidil and diazoxide	
3004 90 79	Other	1%
	Antiepileptic drugs; sulfa drugs not elsewhere specified or included, preparations of enzymes; veterinary medicinal preparations, not for human use, not elsewhere specified or included; oral rehydration salts; antibacterial formaultions not elsewhere specified or included, sedatives and tranquilizers:	1% 1%
3004 90 81	Phenobarbitone, metphobarbitone, primidone, phenytoin, carbamazepine, ethosuccimide, valporic acid (sodium valporate), diazepam, lamotrigine, gabapentin, bigabatin, phenacemide, trimethadione and acetazolamide.	1%
3004 90 82	Other antiepileptic drugs	
3004 90 83	Sulpha drugs not elsewhere specified or included	1%
3004 90 84	Preparations of enzymes	
3004 90 85	Veterinary medicinal preparations, not for human	1%

(1)	(2)	(3)
	use, not elsewhere specified or included	
3004 90 86	Oral rehydration salts	1%
3004 90 87	Antibacterial formulations, not elsewhere specified or included	1%
3004 90 88	Sedatives	1%
3004 90 89	Tranquilizers	1%
	Other:	1%
3004 90 91	Salbutamol, terbutaline, ephedrine, salmeterol and methyl xanthines	1%
3004 90 92	Plasma expanders	
3004 90 93	Chloropheniramine maleate, with or without other compounds (excluding steroids and alkaloids)	1%
3004 90 94	Theophylline, aminophylline and other broncho dilators	1%
3004 90 95	Carcino-chemotherapeutic drugs not elsewhere specified or included	1%
3004 90 99	Other	1%
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes	
3005 10	Adhesive dressings and other articles having an adhesive layer:	
3005 10 10	Adhesive guaze	1%
3005 10 20	Adhesive tape	1%
3005 10 90	Other	1%
3005 90	Other:	1%
3005 90 10	Cotton wool, medicated	1%
3005 90 20	Poultice of kaolin	1%
3005 90 30	Lint, medicated	1%
3005 90 40	Bandages	1%
3005 90 50	Burn therapy dressing soaked in protective gel	1%
3005 90 60	Micro pores surgical tapes	

(1)	(2)	(3)
3005 90 70	Corn removers and callous removers	1%
3005 90 90	Other	1%
3006	Pharmaceutical goods specified in note 4 to this chapter	
3006 10	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics:	
3006 10 10	Sterile surgical catgut and similar sterile suture materials and sterile tissue adhesives for surgical wound closure	1%
3006 10 20	Sterile laminaria and sterile laminaria tents and sterile absorbable surgical or dental haemostatics	1%
3006 20 00	Blood grouping reagents	1%
3006 30 00	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	1%
3006 40 00	Dental cements and other dental fillings; bone reconstruction cements	1%
3006 50 00	First-aid boxes and kits	1%
3006 60	Chemical contraceptive preparations based on hormones, or other products of heading 2937 or on spermicides:	
3006 60 10	Based on hormones	1%
3006 60 20	Based on other products of heading 2937	1%
3006 60 30	Based on spermicides	1%
3006 70 00	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	1%
3006 80 00	Waste pharmaceuticals	1%

CHAPTER 31

Fertilisers

Note:

1. This Chapter does not cover: (a)
animal blood of heading 0511;
(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 2824); optical elements of potassium chloride (heading 9001).
2. Heading 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
 - (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) fertilizers consisting of any of the goods described in (A) above mixed together;
 - (C) fertilizers 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 fertilizers consisting of the goods of sub-paragraph (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading 3103 applies only to the following goods, provided that they are put up in the forms or packages described in heading 3105:

- (A) goods which answer to one or other of the descriptions given below:
 - (i) basic slag;
 - (ii) natural phosphates of heading 2510, calcined or further heat-treated than for the removal of impurities;
 - (iii) superphosphates (single, double or triple);
 - (iv) calcium hydrogen orthophosphate containing not less than 0.2 per cent 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 3104 applies only to the following goods, provided that they are put up in the forms or packages described in heading 3105:
- (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 dihydrogen orthophosphate (monoammonium phosphate) and diammonium hydrogen orthophosphate (diammonium phosphate) whether or not pure, and intermixtures thereof, are to be classified in heading 3105.
6. For the purposes of heading 3105, 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 fertilizing elements nitrogen, phosphorous or potassium.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
3101	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	
3101 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	
3101 00 10	Guano	0.50%
	Other:	
3101 00 90	Animal dung	0.50%
3101 00 92	Animal excreta	0.50%
3101 00 99	Other	0.50%
3102	Mineral or chemical fertilisers, nitrogenous	
3102 10 00	Urea, whether or not in aqueous solution	0.50%
	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	
3102 21 00	Ammonium sulphate	0.50%
3102 29	Other :	
3102 29 10	Ammonium sulphonitrate	0.50%
3102 29 90	Other	0.50%
3102 30 00	Ammonium nitrate, whether or not in aqueous solution	0.50%
3102 40 00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0.50%
3102 50 00	Sodium nitrate	0.50%
3102 60 00	Double salts and mixtures of calcium nitrate and ammonium nitrate	0.50%
3102 70 00	Calcium cyanamide	0.50%
3102 80 00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	
3102 90	Other, including mixtures not specified in the foregoing	

(1)	(2)	(3)
	subheadings:	
3102 90 10	Double salts or mixtures of calcium nitrate and magnesium nitrate	0.50%
3102 90 90	Other	0.50%
3103	Mineral or chemical fertilisers, phosphatic	
3103 10 00	Superphosphates	0.50%
3103 20 00	Basic slag	0.50%
3103 90 00	Other	0.50%
3104	Mineral or chemical fertilisers, Potassic	
3103 10 00	Carnallite, sylvite and other crude natural potassium salts	0.50%
3103 20 00	Potassium chloride	0.50%
3103 30 00	Potassium sulphate	0.50%
3103 90 00	Other	
3105	Mineral or chemical fertilisers containing two or three of the fertilizing 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	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 Kg.	0.50%
3105 20 00	Mineral or chemical fertilisers containing the three fertilizing elements nitrogen, phosphorus and potassium.	0.50%
3105 30 00	Diammonium hydrogen ortho phosphate (diammonium phosphate)	0.50%
3105 40 00	Ammonium dihydrogen ortho phosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen orthophosphate (diammonium phosphate)	0.50%
	Other mineral or chemical fertilisers containing the two fertilizing elements nitrogen and phosphorus:	0.50%
3105 51 00	Containing nitrates and phosphates	
3105 59 00	Other	0.50%
3105 60 00	Mineral or chemical fertilisers containing the two fertilizing elements phosphorus and potassium	
3105 90	Other:	0.50%
3105 90 10	Mineral or chemical fertilisers containing two fertilizing elements namely nitrogen and potassium	0.50%
3105 90 90	Other	

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 3203 or 3204, inorganic products of a kind used as luminophores (heading 3206), glass obtained from fused quartz or other fused silica in the forms provided for in heading 3207, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 3212];
 - (b) tannates or other tannin derivatives of products of headings 2936 to 2939, 2941 or 3501 to 3504; or
 - (c) mastics of asphalt or other bituminous mastics (heading 2715).
2. Heading 3204 includes mixtures of stabilized diazonium salts and couplers for the production of azo dyes.
3. Headings 3203, 3204, 3205 and 3206 apply also to preparations based in colouring matter (including, in the case of heading 3206, colouring pigments of heading 2530 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 3212), or to other preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 or 3215.
4. Heading 3208 includes solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50 per cent 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 3212 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :
 - (a) metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives	
3201 10 00	Quebracho extract	3%
3201 20 00	Wattle extract	3%
3201 90	Other:	
3201 90 10	Gambier extracts	3%
3201 90 20	Myrobalan fruit extract	3%
3201 90 30	Gallotannic acid (tannin, digallic acid)	3%
3201 90 90	Other	3%
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning	
3202 10 00	Synthetic organic tanning substances	3%
3202 90	Other:	
3202 90 10	Inorganic tanning substances	3%
3202 90 20	Tanning preparations, whether or not containing natural tanning substances	3%
3202 90 30	Enzymatic preparations for pre-tanning	3%
3202 90 90	Other	3%
3203	Colouring mater 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	Colouring mater 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:	

(1)	(2)	(3)
3203 00 10	Cutch (catechu) extracts	2%
3203 00 20	Food colours other than synthetic	2%
3203 00 30	Lac-dye	2%
3203 00 40	Natural indigo	2%
3203 00 90	Other	2%
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:	
3204 11	Disperse dyes and preparations based thereon. Disperse yellow:	
3204 11 11	Disperse yellow 13 (duranol brill yellow 6 G)	3%
3204 11 19	Other	3%
	Disperse orange:	
3204 11 21	Disperse orange 11 (duranol orange G)	3%
3204 11 29	Other	3%
	Disperse red:	
3204 11 31	Disperse red 3 (serisol fast pink B)	3%
3204 11 32	Disperse red 4 (serisol fast pink RF)	3%
3204 11 33	Disperse red 9 (serisol fast pink GN)	3%
3204 11 39	Other	3%
	Disperse violet:	
3204 11 41	Disperse violet 1 (duranol violet 2R)	3%
3204 11 42	Disperse violet 4 (duranol violet B)	3%
3204 11 43	Disperse violet 8 (duranol violet BR)	3%
3204 11 49	Other	3%
	Disperse blue:	
3204 11 51	Disperse blue 1 (duranol brill blue CB)	3%
3204 11 52	Disperse blue 3 (duranol brill blue BBN)	3%
3204 11 53	Disperse blue 5 (duranol brill blue FFB)	3%
3204 11 54	Disperse blue 6 (duranol brill blue FFG)	3%
3204 11 55	Disperse blue 14 (duranol brill blue G)	3%
3204 11 56	Disperse blue 24 (duranol brill blue 2G)	3%
3204 59	Other	3%

(1)	(2)	(3)
	Other	
3204 11 91	Disperse greens	3%
3204 11 92	Disperse browns	3%
3204 11 93	Disperse blacks	3%
3204 11 94	Disperse brown mixtures	3%
3204 11 95	Disperse grey mixtures	3%
3204 11 96	Disperse black mixtures	3%
3204 11 99	Other	3%
3204 42	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon:	
3204 12 11	Acid yellows	3%
3204 12 12	Acid oranges	3%
3204 12 13	Acid red	3%
3204 12 14	Acid violets	3%
3204 12 15	Acid blues	3%
3204 12 16	Acid greens	3%
3204 12 17	Acid brown	3%
3204 12 18	Acid blacks	3%
3204 12 19	Other	3%
	Acid greens (non-azo):	
3204 12 21	Acid green 17 (solacet fast green 2G)	3%
3204 12 22	Acid green 27 (carbolan green G)	3%
3204 12 23	Acid green 28 (carbolan brill green 5G)	3%
3204 12 24	Acid green 38 (alizarine cyanine green 3G)	3%
3204 12 25	Acid green 44 (alizarine cyanine green GWA)	3%
3204 12 29	Other	3%
	Acid black (non-azo):	
3204 12 31	Acid black 2 (nigrosine)	3%
3204 12 32	Acid black 48 (coomasie fast grey 3G)	3%
3204 12 39	Other	3%
	Acid Blues, 2,14,23,25,45,51,52 and 78 (non-azo):	
3204 12 41	Acid blue 2 (alizarine brill blue PFN)	3%
3204 12 42	Acid blue 14(solacet fast blue 4 G1)	3%
3204 12 43	Acid blue 23 (alizarine light blue 4 G1)	3%
3204 12 44	Acid blue 25 (solway ultra blue B)	3%
3204 12 45	Acid blue 45 (solway blue RN)	3%

(1)	(2)	(3)
3204 12 46	Acid blue 51 (alizarine sky blue FFB)	3%
3204 12 47	Acid blue 52 (alizarine light – 5GL)	3%
3204 12 48	Acid blue 78 (solway sky blue B)	3%
	Acid blues 93, 112, 127, 138, 140 and others (non-azo):	
3204 12 51	Acid blue 93 (ink blue)	3%
3204 12 52	Acid blue 112 (coomasie ultra sky SE)	3%
3204 12 53	Acid blue 138 (carbolan blue B)	3%
3204 12 54	Acid blue 138 (carbolan blue B)	3%
3204 12 55	Acid blue 140 (carbolan brill blue 2R)	3%
3204 12 59	Other	3%
	Mordant dyes:	
3204 12 61	Yellows	3%
3204 12 62	Oranges	3%
3204 12 63	Violets	3%
3204 12 64	Blues	3%
3204 12 65	Greens	3%
3204 12 66	Browns	3%
3204 12 67	Blacks	3%
3204 12 68	Red II (alizarine red)	3%
3204 12 69	Other	3%
	Other non-azo acid dyes:	
3204 12 91	Acid yellows	3%
3204 12 92	Acid oranges	3%
3204 12 93	Acid red	3%
3204 12 94	Acid violets	3%
3204 12 95	Acid browns	3%
3204 12 99	Other	3%
3204 13	Basic dyes and preparations based thereon:	
3204 13 10	Basic azo dyes	3%
	Basic yellow (non-azo):	
3204 13 21	Yellow 2 (auramine O)	3%
3204 13 29	Other	3%
	Basic red (non-azo):	
3204 13 31	Red 1 (rhodamine 6G)	3%
3204 13 39	Other	3%
	Basic violet (non-azo):	

(1)	(2)	(3)
3204 13 41	Violet 1 (methyl Violet)	3%
3204 13 42	Violet 10 (rhodamine B)	3%
3204 13 43	Violet 14 (magenta)	3%
3204 13 49	Other	3%
	Basic blue (nonazo):	
3204 13 51	Blue 9 methylene blue)	3%
3204 13 52	Blue 16 (Victoria blue B)	3%
3204 13 59	Other	3%
	Basic green (non-azo)	
3204 13 61	Green 4 (malachite green)	3%
3204 13 69	Other	3%
	Other non-azo basic dyes:	
3204 13 91	Basic oranges	3%
3204 13 92	Basic browns	3%
3204 13 93	Basic black	3%
3204 13 99	Other	3%
3204 14	Direct dyes and preparations based thereon:	
	Direct yellow (azo):	
3204 14 11	Yellow 12 (chrysophenine G)	3%
3204 14 19	Other	3%
	Direct red (azo):	
3204 14 21	Congo red	3%
3204 14 29	Other	3%
	Direct blue (azo):	
3204 14 31	Blue 1 (sky blue FF)	3%
3204 14 39	Other	3%
3204 14 40	Direct oranges (azo)	3%
3204 14 50	Direct greens (azo)	3%
3204 14 60	Direct browns (azo)	3%
3204 14 70	Direct blacks (azo)	3%
	Direct dyes (non-azo):	
3204 14 81	Yellows	3%
3204 14 82	Organes	3%
3204 14 83	Reds	3%
3204 14 84	Violets	3%
3204 14 85	Blues	3%

(1)	(2)	(3)
3204 14 86	Greens	3%
3204 14 87	Browns	3%
3204 14 88	Blacks	3%
3204 14 99	Other	3%
3204 15	Vat dyes (including those usable in that state as pigments) and preparations thereon: Vat yellow:	
3204 15 11	Vat yellow 2(GC)	3%
3204 15 12	Vat yellow 4 (indathrene golden yellow GK)	3%
3204 15 19	Other	3%
	Vat orange:	
3204 15 21	Vat oranges 3 (brill orange RK)	3%
3204 15 22	Vat organs 15 (golden orange 3G)	3%
3204 15 29	Other	3%
	Vat red:	
3204 15 31	Vat red (brill pink)	3%
3204 15 39	Other	3%
	Vat violet:	
3204 15 41	Vat violet 1 (brill violet 2R)	3%
3204 15 42	Vat violet 3 (magenta B)	3%
3204 15 49	Other	3%
	Vat blue	
3204 15 51	Vat blue 1 (synthetic indigo)	3%
3204 15 52	Vat blue 4	3%
3204 15 53	Vat blue 5 (blue 2B)	3%
3204 15 54	Vat blue 6 (blue BC)	3%
3204 15 55	Vat blue 20 (dark blue 30)	3%
3204 15 56	Vat blue 29 (indanthrene brill blue 4G)	3%
3204 15 57	Vat blue 43 (carbazole blue)	3%
3204 15 58	Reduced vat blues	3%
3204 15 59	Other	3%
	Vat green:	
3204 15 61	Vat green 1 (indanthrene brill green BFFB)	3%
3204 15 62	Vat green 2 (indanthrene brill green GG)	3%
3204 15 63	Vat green 4 (indanthrene brill green 3B)	3%
3204 15 64	Vat green 9 (black BB)	3%

(1)	(2)	(3)
3204 15 69	Other	3%
	Vat brown:	
3204 15 71	Vat brown 1 (brown BR) Vat	3%
3204 15 72	brown 3 (brown RGR) Vat	3%
3204 15 73	brown 5 (brown RRD, G)	3%
3204 15 79	Other	3%
	Vat black:	
3204 15 81	Vat black 9 (brown RB)	3%
3204 15 82	Vat black 25 (olive T)	3%
3204 15 83	Vat brown 27 (olive R)	3%
3204 15 89	Other	3%
	Other:	
3204 15 91	Solubilised vat yellows	3%
3204 15 92	Solubilised vat oranges	3%
3204 15 93	Solubilised vat reds	3%
3204 15 94	Solubilised vat violets	3%
3204 15 95	Solubilised vat blues	3%
3204 15 96	Solubilised vat greens	3%
3204 15 97	Solubilised vat blacks	3%
3204 15 99	Other	3%
3204 16	Reactive dyes and preparations based thereon:	
3204 16 10	Yellow	3%
3204 16 20	Oranges	3%
3204 16 30	Reds	3%
3204 16 40	Violets	3%
3204 16 50	Blues	3%
3204 16 60	Greens	3%
3204 16 70	Browns	3%
3204 16 80	Blacks	3%
3204 16 90	Other	3%
3204 17	Pigments and preparations based thereon:	
	Pigments yellow:	
3204 17 11	Yellow (hansa yellow)	3%
3204 17 19	Other	3%
3204 17 20	Pigments oranges	3%
	Pigment red:	

(1)	(2)	(3)
3204 17 31	Toluidine red	3%
3204 17 39	Other	3%
3204 17 40	Pigment violets	3%
	Pigment blues:	
3204 17 51	Blue 15 (pathalocyanine blue)	3%
3204 17 59	Other	3%
	Pigments greens:	
3204 17 61	Gren 7 (Pathalovyanine green)	3%
3204 17 69	Other	3%
3204 17 70	Pigment browns	3%
3204 17 80	Pigment blacks	3%
3204 17 90	Other	3%
3204 19	Other, including mixtures of colouring matter of two or more of the sub-headings 3204 11 to 3204 19: Azoic coupling compounds 2, 4, 5, 7, 8, 13:	
3204 19 11	Azoic coupling component 2 (naphthol AS)	3%
3204 19 12	Azoic coupling component 4 (naphthol As-BO)	3%
3204 19 13	Azoic coupling component 5 (naphthol ASG)	3%
3204 19 14	Azoic coupling component 7 (naphthol ASSW)	3%
3204 19 15	Azoic coupling component 8 (naphthol ASTR)	3%
3204 19 16	Azoic coupling component 13 (naphthol ASSG) Azoic coupling components 14, 15, 17, 18, 20 and others:	3%
3204 19 22	Azoic coupling component 14 (naphthol ASPH)	3%
3204 19 22	Azoic coupling component 15 (naphthol ASLB)	3%
3204 19 23	Azoic coupling component 17 (naphthol ASBS)	3%
3204 19 24	Azoic coupling component 18 (naphthol ASD)	3%
3204 19 25	Azoic coupling component 20 (naphthol ASOL)	3%
3204 19 29	Other Azoic diazo component 1, 2, 3, 4,5, 6, 10, 11:	3%
3204 19 31	Azoic coupling component 1 (fast Bordeaux GP base)	3%
3204 19 32	Azoic coupling component 2 (fast orange G/GC base)	3%
3204 19 33	Azoic coupling component 3 (fast scarlet GGIGGS base)	3%
3204 19 34	Azoic coupling component 4 (fast garment GBC base)	3%
3204 19 35	Azoic coupling component 5 (fast RED B base)	3%
3204 19 36	Azoic coupling component 6 (fast orange GR base)	3%
3204 19 37	Azoic coupling component 10 (fast red R base)	3%

(1)	(2)	(3)
3204 19 38	Azoic coupling component 11 (fast red TR base)	3%
	Azoic coupling component 12, 13, 20, 24, 32, 41, 48 and others:	
3204 19 41	Azoic coupling component 12 (fast scarlet G base)	3%
3204 19 42	Azoic coupling component 13 (fast scarlet R base)	3%
3204 19 43	Azoic coupling component 20 (fast Blue BB base)	3%
3204 19 44	Azoic coupling component 24 (fast Blue RR base)	3%
3204 19 45	Azoic coupling component 32 (fast red KB base)	3%
3204 19 46	Azoic coupling component 41 (fast violet B base)	3%
3204 19 47	Azoic coupling component 48 (fast blue B base)	3%
3204 19 49	Other	3%
	Azoic colours:	
3204 19 51	Yellow	3%
3204 19 52	Oranges	3%
3204 19 53	Reds	3%
3204 19 54	Violets	3%
3204 19 55	Blues	3%
3204 19 56	Greens	3%
3204 19 57	Browns	3%
3204 19 58	Blacks	3%
3204 19 59	Other	3%
	Sulphur based colouring matters:	
3204 19 61	Yellow	3%
3204 19 62	Oranges	3%
3204 19 63	Reds	3%
3204 19 64	Blues	3%
3204 19 65	Greens	3%
3204 19 66	Browns	3%
3204 19 67	Blacks	3%
3204 19 69	Other	3%
	Solvent based colouring matters:	
3204 19 71	Yellow	3%
3204 19 72	Oranges	3%
3204 19 73	Reds	3%
3204 19 74	Violets	3%
3204 19 75	Blues	3%

(1)	(2)	(3)
3204 19 76	Greens	3%
3204 19 77	Browns	3%
3204 19 78	Blacks	3%
3204 19 79	Other	3%
	Food colouring matters:	
3204 19 81	Yellow 3 (sunset yellow)	2%
3204 19 82	Yellow 4 (tartrazine)	2%
3204 19 83	Reds 5 to 8 (ponceau)	2%
3204 19 84	Red 9 (amaranth)	2%
3204 19 85	Oranges	2%
3204 19 86	Violets	2%
3204 19 87	Greens	2%
3204 19 88	Browns	2%
3204 19 89	Other	
3204 19 90	Other	3%
3204 20	Synthetic organic products of a kind used as fluorescent brightening agents:	
3204 20 10	Optical whitening agents	3%
3204 20 90	Other	3%
3204 90 00	Other	3%
3205 00 00	Colour lakes, preparations as specified in Note 3 to this Chapter based on colour lakes	3%
3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined	
	Pigments and preparations based on titanium dioxide:	
3206 11	Containing 80% or more by weight of titanium dioxide calculated on the dry matter:	
3206 11 10	Pearl pigment (titanium dioxide, coated mica and lustre pearl pigment)	3%
3206 11 90	Other	3%
3206 19 00	Other	3%
3206 20 00	Pigments and preparations based on chromium compounds	3%
3206 30 00	Pigments and preparations based on cadmium compounds.	3%
	Other colouring matter and other preparations:	

(1)	(2)	(3)
3206 41 00	Ultramarine and preparations based thereon	3%
3206 42 00	Lithopone and other pigments and preparations based on zinc sulphide	3%
3206 43 00	Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	3%
3206 49	Other:	
3206 49 10	Red oxide	3%
3206 49 20	Persian red	3%
3206 49 30	Yellow ochre	3%
3206 49 40	Bronze powder	3%
3206 49 90	Other	3%
3206 50 00	Inorganic products of a kind used as luminophores	3%
3207	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	Prepared pigments, prepared opacifiers, prepared colours and similar preparations:	
3207 10 10	Prepared organic dye-stuff pigments, dry	3%
3207 10 20	Prepared organic dye-stuff pigments, paste	3%
3207 10 30	Prepared inorganic pigments	3%
3207 10 40	Prepared opacifiers prepared colours and similar preparations	3%
3207 20	Vitrifiable enamels and glazes, engobes (slips) and similar preparations:	
3207 20 10	Vitrifiable enamels and glazes	3%
3207 20 20	Engobes (slips) and similar preparations	3%
3207 30 00	Liquid lustres and similar preparations	3%
3207 40 00	Glass frit and other glass, in the form of powder, granules or flakes	3%
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter	
3208 10	Based on polyesters:	
3208 10 10	Enamels	3%
3208 10 20	Lacquers	3%
3208 10 30	Varnishes	3%

(1)	(2)	(3)
3208 10 90 3208 20 3208 20 10 3208 20 20 3208 20 30 3208 20 90 3208 90	Other Based on acrylic or vinyl polymers: Enamels Lacquers Varnishes Other Other:	3% 3% 3% 3% 3%
3208 90 11 3208 90 19 3208 90 21 3208 90 22 3208 90 29 3208 90 30 3208 90 41 3208 90 49 3208 90 50 3208 90 90	Based on cellulose nitrate or other cellulose derivatives: Nitrocellulose lacquers Other Enamels: Synthetic enamel, ultra white paints Synthetic enamel, other colours Other Lacquers Varnishes: Insulating varnish Other Slip agents Other	3% 3% 3% 3% 3% 3% 3% 3% 3% 3%
3209 3209 10 3209 10 10 3209 10 90 3209 90 3209 90 10 3209 90 20 3209 90 90	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 Acrylic emulsion Other Other: Dispersion paints Emulsion paints not elsewhere specified or included Other	3% 3% 3% 3% 3% 3% 3%
3210 3210 00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather Distempers:	

(1)	(2)	(3)
3210 00 11	Dry distemper, including cement based water paints	3%
3210 00 12	Oil bound distemper	3%
3210 00 19	Other	3%
3210 00 20	Prepared water pigments of a kind used for finishing leather	3%
3210 00 30	Metallic powder or flakes prepared as paints	3%
3210 00 40	Poly tetra fluoro ethylene (PTFE) or silicon resin based coating materials	3%
3210 00 90	Other	3%
3211 00 00	Prepared driers	3%
3212	Pigments including metallic powders and flakes) Dispersed in non-aqueous media, in liquid or pate form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale	
3212 10 00	Stamping foils	3%
3212 90	Other :	
3212 90 10	Pigments in linseed oil, white spirit, spirit of turpentine, varnish and other paints or enamel media not elsewhere specified or included	3%
3212 90 20	Dyes and other colouring matter put up in forms or packings for retail sale.	3%
3212 90 30	Aluminium paste	3%
3212 90 90	Other	3%
3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tables, tubes, jars, bottles, pans or in similar forms or packings	
3213 10 00	Colours in sets	3%
3213 90 00	Other	3%
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the lie	
3214 10 00	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	3%
3214 90	Other:	
3214 90 10	Non-refractory surfacing preparations	3%
3214 90 20	Resin cement	3%
3214 90 90	Other	3%
3215	Printing ink, writing or drawing ink and other inks,	

(1)	(2)	(3)
	whether or not concentrated or solid	
	Printing ink:	
3215 11	Black	
3215 11 10	Lithographic ink and jelly	1%
3215 11 20	Newspaper ink	1%
3215 11 30	Rotary ink	1%
3215 11 40	Screen printing ink	1%
3215 11 90	Other	1%
3215 19	Other:	
3215 19 10	Lithographic ink and jelly	1%
3215 19 20	Newspaper ink	1%
3215 19 30	Rotary ink	1%
3215 19 40	Screen printing ink	1%
3215 19 90	Other	1%
3215 90	Other:	
3215 90 10	Fountain pen ink	1%
3215 90 20	Ball pen ink	1%
3215 90 30	Indelible ink	1%
3215 90 40	Drawing ink	1%
3215 90 90	Other	1%

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 1301 or 1302;
 - (b) soap or other products of heading 3401; or
 - (c) gum, wood or sulphate turpentine or other products of heading 3805.
2. The expression "odoriferous substances" in heading 3302 refers only to the substances of heading 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings 3303 to 3307 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 ore toilet preparations" in heading 3307 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 solution; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
3301	Essential oils (terpeneless or not), including concretes and absolute; 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; acqueous distillates and aqueous solutions of essential oils Essential oils of citrus fruit:	

(1)	(2)	(3)
3301 11 00	Of bergamot	3%
3301 12 00	Of orange	3%
3301 13 00	Of lemon Of	3%
3301 14 00	lime Other:	3%
3301 19	Citronella oil	
3301 19 10	Other	3%
3301 19 90	Essential oils other than those of citrus fruit:	3%
	Of geranium	
3301 21 00	Of jasmine:	3%
3301 22	Jasmin concentrate	
3301 22 10	Other	3%
3301 22 90	Of lavender or of lavandin	3%
3301 23 00	Of peppermint (<i>Mentha piperita</i>)	3%
3301 24 00	Of other mints:	3%
3301 25	Spearmint oil (<i>ex-mentha spicata</i>)	
3301 25 10	Water mint-oil (<i>ex-mentha aquatic</i>)	3%
3301 25 20	Horsemint oil (<i>ex-mentha sylvestries</i>)	3%
3301 25 30	Bergament oil (<i>ex-mentha citrate</i>)	3%
3301 25 40	Other	3%
3301 25 90	Of vetiver	3%
3301 26 00	Other:	3%
3301 29	Anise oil; cajeput oil; cananga oil; caraway oil; cassia oil; cedarwood oil; cinnamon bark oil; cinnamon leaf oil:	
	Anise oil (aniseed oil)	
3301 29 11	Cajeput oil	3%
3301 29 12	Cananga oil	3%
3301 29 13	Caraway oil	3%
3301 29 14	Cassia oil	3%
3301 29 15	Cedarwood oil	3%
3301 29 16	Cinnamon bark oil	3%
3301 29 17	Cinnamon leaf oil	3%
3301 29 18	Clove leaf or stem, oil; coriander seed oil; dill oil; eucalyptus oil; fennel seed oil; ginger oil; ginger grass oil; clove bud oil:	3%
	Clove leaf or stem, oil	
3301 29 21	Coriander seed oil	3%
3301 29 22		3%

(1)	(2)	(3)
3301 29 23	Dill oil (anethum oil)	3%
3301 29 24	Eucalyptus oil	3%
3301 29 25	Fennel seed oil	3%
3301 29 26	Ginger oil	3%
3301 29 27	Ginger grass oil	3%
3301 29 28	Clove bud oil	3%
	Tuberose concentrate; nutmeg oil; palmarosa oil; patchouli oil; pepper oil; petitgrain oil; sandalwood oil; rose oil:	
3301 29 31	Tuberose concentrate	3%
3301 29 32	Nutmeg oil	3%
3301 29 33	Palmarosa oil	3%
3301 29 34	Patchouli oil	3%
3301 29 35	Pepper oil	3%
3301 29 36	Petitgrain oil	3%
3301 29 37	Sandalwood oil	3%
3301 29 38	Rose oil	3%
	Camphor oil; lemon grass oil; ylang ylang oil; davana oil; cumin oil; celery seed oil, garlic oil, paprika oil, turmeric oil:	
3301 29 41	Camphor oil	
3301 29 42	Lemon grass oil	3%
3301 29 43	Ylang ylang oil	3%
3301 29 44	Davana oil	3%
3301 29 45	Cumin oil	3%
3301 29 46	Celery seed oil	3%
3301 29 47	Garlic oil	3%
3301 29 48	Paprika oil	3%
3301 29 49	Turmeric oil	3%
3301 29 50	Spices' oils not elsewhere specified or included	3%
3301 29 90	Other	3%
3301 29 30	Resinoids:	3%
3301 30 10	Agra oil	
	Other:	
3301 30 91	Flavouring essences, all types, including those for liquors	7%
3301 30 99	Other	2%
3301 90	Other:	
	Fenugreek, ginger, pepper, turmeric, cardamom, celery seed and nutmeg oleoresins:	

(1)	(2)	(3)
3301 90 11	Fenugreek oleoresins	2%
3301 90 12	Ginger oleoresins	2%
3301 90 13	Pepper oleoresins	2%
3301 90 14	Turmeric oleoresins	2%
3301 90 15	Gardamom oleoresins	2%
3301 90 16	Celery seed oleoresins	2%
3301 90 17	Nutmeg oleoresins	2%
	Clove, capsicum, coriander, cumin and fennel oleoresins and oleoresins of spices not elsewhere specified or included	
3301 90 21	Clove oleoresins	2%
3301 90 22	Capsicum oleoresins	2%
3301 90 23	Coriander oleoresins	2%
3301 90 24	Cumin oleoresins	2%
3301 90 25	Fennel oleoresins	2%
3301 90 29	Oleoresins of spices not elsewhere specified or included	2%
	Attars of all kinds in fixed oil base; mustard oil aroma essence of ambrettolide (ambrette seed oil essence):	
3301 90 31	Attars of all kinds in fixed oil base	2.5%
3301 90 32	Mustard oil aroma	2.5%
3301 90 33	Essence of ambrettolide (ambrette seed oil essence)	2.5%
	Concentrates of essential oils in fats, in fixed oils or in waxes or the like, obtained by cold absorption or by maceration not elsewhere specified or included	
3301 90 41	Flavouring essences, all types, including those for liquors	2.5%
3301 90 49	Other	2.5%
	Terpenic by-products of the distillation of essential oils:	
3301 90 51	Flavouring essences, all types, including those for liquors	2.5%
3301 90 59	Other	2.5%
3301 90 60	Aqueous distillates of essential oils, not elsewhere specified or included	2.5%
	Aqueous solutions of essential oils:	7%
3301 90 71	Flavouring essences, all types, including those for liquors	7%
3301 90 79	Other	7%
3301 90 90	Other	7%
3302	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	

(1)	(2)	(3)
3302 10 3302 10 10 3302 10 90 3302 90 3302 90 11 3302 90 12 3302 90 19 3302 90 20 3302 90 90	odoriferous substances, of a kind used for the manufacture of beverages Of a kind used in the food or drink industries: Synthetic flavouring essences Other Other: Mixtures of aromatic chemicals and essential oils as perfume base: Synthetic perfumery compounds Synthetic essential oil Other Aleuritic acid Other	3% 3% 3% 3% 3% 3% 3% 3%
3303 3303 00 3303 00 10 3303 00 20 3303 00 30 3303 00 40 3303 00 50 3303 00 60 3303 00 90	Perfumes and toilet waters Perfumes and toilet waters: Eau-de-cologne Rose water Keora water Perfumes and perfumery compounds not containing spirit (excluding aqueous distillates) Perfumes containing spirit Spirituous toilet preparations not elsewhere specified or included Other	3% 3% 3% 3% 7% 7% 7%
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations	
3304 10 00 3304 20 00 3304 30 00 3304 91 3304 91 10 3304 91 20 3304 91 90 3304 99 3304 99 10 3304 99 20	Lip make-up preparations Eye make-up preparations Manicure or pedicure preparations Other: Powders, whether or not compressed: Face powders Talcum powders Other Other: Face creams Nail polish or lacquers	2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5%

(1)	(2)	(3)
3304 99 30	Moisturising lotion	2.5%
3304 99 40	Sindur, bindi, kumkum	2.5%
3304 99 50	Turmeric preparations	2.5%
3304 99 90	Other	2.5%
3305	Preparations for use on the hair	
3305 10	Shampoos:	
3305 10 10	Containing spirit	2.5%
3305 10 90	Other	2.5%
3305 20 00	Preparations For permanent waving or straightening	2.5%
3305 30 00	Hair lacquers	2.5%
3305 90	Other:	
	Hair oil:	
3305 90 11	Perfumed	2.5%
3305 90 19	Other	2.5%
3305 90 20	Brilliantines (spirituous)	2.5%
3305 90 30	Hair cream	2.5%
3305 90 40	Hair dyes (natural, herbal or synthetic)	2.5%
3305 90 50	Hair fixers	2.5%
3305 90 90	Other	2.5%
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages	
3306 10	Dentifrices:	
3306 10 10	In powder	2.5%
3306 10 20	In paste	2.5%
3306 10 90	Other	2.5%
3306 20 00	Yarn used to clean between the teeth (dental floss)	4%
3306 90 00	Other	4%
3307	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 deodorizers, whether or not perfumed or having disinfectant properties	
3307 10	Pre-shave, shaving or after-shave preparations:	
3307 10 10	Shaving cream	2.5%
3307 10 90	Other	2.5%
3307 20 00	Personal deodorants and anti-perspirants	2.5%

(1)	(2)	(3)
3307 30	Perfumed bath salts and other bath preparations:	
3307 30 10	Bath oil (thailam)	2.5%
3307 30 90	Other	2.5%
	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:	
3307 41 00	“Agarbatti” and other odoriferous preparations which operate by burning	2.5%
3307 49 00	Other	2.5%
3307 90	Other:	
3307 90 10	Depilatories	2.5%
3307 90 20	Sterile contact lens care solution	2.5%
3307 90 90	Other	2.5%

CHAPTER 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modeling 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 1517);
 - (b) separate chemically defined compounds; or
 - (c) shampoos, dentrifices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 3305, 3306 or 3307).
2. For the purposes of heading 3401, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 3405 as "scouring powders and similar preparations:
3. For the purposes of heading 3402, "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 4.5×10^{-2} N/m (45 dyne/Cm) or less.
4. In heading 3403, the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
5. In heading 3404, 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 1516, 3402 or 3823, even if having a waxy character;
 - (b) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 1521;
 - (c) mineral waxes and similar products of heading 2712 whether or not intermixed or merely coloured; or
 - (d) waxes mixed with, dispersed in or dissolved in a liquid medium (headings 3405, 3809, etc.).

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
3401	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 non-wovens, 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 non-wovens, im pregnated, coated or covered with soap or detergent:	
3401 11	For toilet use (including medicated products):	
3401 11 10	Medicated toilet soaps	2.5%
3401 11 20	Shaving soaps other than shaving cream	2.5%
3401 11 90	Other	2.5%
3401 19	Other: Bars and blocks of not less than 500 gm in weight:	
3401 19 11	Industrial soap	2.5%
3401 19 19	Other	2.5%
3401 19 20	Flakes, chips and powder	2.5%
3401 19 30	Tablets and cakes	2.5%

(1)	(2)	(3)
3401 19 41 3401 19 42	Household and laundry soaps not elsewhere specified or included: Household soaps Laundry soaps	2.5% 2.5%
3401 19 90 3401 20 00	Other Soap in other forms	2.5% 2.5%
3401 30 3401 30 11 3401 30 12 3401 30 19 3401 30 90	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: For toilet use (including medicated products): Medicated toilet soaps Shaving cream and shaving gel Other Other	2.5% 2.5% 2.5% 2.5%
3402 3402 11 3402 11 10 3402 11 90 3402 12 00 3402 13 00 3402 19 00 3402 20 3402 20 10 3402 20 20	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 3401 Organic surface-active agents, whether or not put up for retail sale: Anionic: Silicon surfactant Other Cationic Non-ionic Other Preparations put up for retail sale: Washing preparations (including auxiliary washing preparations)_ and cleaning preparations, having a basis of soap or other organic surface active agents Cleaning or degreasing preparations not having a basis of soap or other organic surface	2% 2% 2% 2% 2% 2% 2%

(1)	(2)	(3)
	active agents	
3402 20 90	Other	2%
3402 90	Other:	
	Synthetic detergent:	
3402 90 11	Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	2%
3402 90 12	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	3%
3402 90 19	Other	3%
3402 90 29	Sulphonated or sulphated or oxidized or chlorinated castor oil; sulphonated or sulphated or oxidized or chlorinated fish oil; sulphonated or sulphated or oxidized or chlorinated sperm oil; sulphonated or sulphated or oxidized or chlorinated neats foot oil	3%
3402 90 30	Penetrators Wetting agents:	3%
3402 90 41	Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	3%
3402 90 42	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	3%
3402 90 49	Other Washing preparations whether or not containing soap:	3%
3402 90 51	Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	3%
3402 90 52	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents.	3%
3402 90 59	Other	3%

(1)	(2)	(3)
3402 90 91	Other: Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents.	3%
3402 90 92	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	3%
3402 90 99	Other	3%
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparation and mould release preparations, based in 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	
3403 11 00	Containing petroleum oils or oils obtained from bituminous minerals : Preparations for the treatment of textile materials, leather, furskins or other materials	3%
3403 19 00	Other	3%
3403 91 00	Other : Preparations for the treatment of textile materials, leather, furskins or other materials	3%
3403 99 00	Other	3%
3404	Artificial waxes and prepared waxes	
3404 10 00	Of chemically modified lignite	2%
3404 20 00	Of poly (oxyethylene) (polyethylene glycol	2%
3404 90	Other:	
3404 90 10	Sealing wax (including bottle sealing wax) in sticks, cakes or similar forms	2%
3404 90 20	Polyethylene wax Artificial waxes (including water soluble waxes)	2%

(1)	(2)	(3)
3404 90 31 3404 90 32 3404 90 33 3404 90 39 3404 90 90	prepared waxes, not emulsified or containing solvents: Poly brominated biphenyls Poly chlorinated biphenyls Poly chlorinated terphenyls Other Other	2% 2% 2% 2% 2%
3405 3405 10 00	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, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404 Polishes, creams and similar preparations for footwear or leather	 3%
3405 20 00 3405 30 00 3405 40 00 3405 90 3405 90 10 3405 90 90	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work Polishes and similar preparations for coachwork, other than metal polishes Scouring pastes and powders and other scouring preparations Other: Polishes and compositions for application to metal including diamond polishing powder or paste Other	3% 3% 3% 3% 3%
3406 3406 00 3406 00 10 3406 00 90	Candles, tapers and the like Candles, tapers and the like: Candles Other	 2% 2%
3407	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,	

(1)	(2)	(3)
3407 00	sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate) Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	
3407 00 10	Modelling pastes, including those put up for children's amusement	4%
3407 00 90	Other	4%

CHAPTER 35

Albuminoidal substances; modified starches; glues; enzymes

Notes:

1. This Chapter does not cover:
 - (a) yeasts (heading 2102);
 - (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 3202);
 - (d) enzymatic soaking or washing preparations or other products of Chapter 34;
 - (e) hardened proteins (heading 3913); or
 - (f) gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading 3505, 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 1702.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
3501	Casein, caseinates and other casein derivatives; casein glues	
3501 10 00	Casein	2%
3501 90 00	Other	2%
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives Egg albumin:	
3502 11 00	Dried	2%
3502 19 00	Other	2%
3502 20 00	Milk albumin, including concentrates of two or more whey proteins	2%
3502 90 00	Other	2%
3503	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 3501	
3503 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 3501	2.5%

(1)	(2)	(3)
3503 00 10	Isinglass	2.5%
3503 00 20	Gelatin, edible grade and not elsewhere specified or included	2.5%
3503 00 30	Glues derived from bones, hides and similar items; fish glues	2.5%
3503 00 90	Other	2.5%
3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	
3504 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	
3504 00 10	Peptones Other:	2.5%
3504 00 91	Isolated soya protein	2.5%
3504 00 99	Others	2.5%
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	
3505 10	Dextrins and other modified starches:	
3505 10 10	Esterified starches	2%
3505 10 90	Other	2%
3505 20 00	Glues	2%
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	
3506 10 00	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of Other:	2%
3506 91	Adhesives based on polymers of headings 3901 to 3913 or on rubber:	
3506 91 10	Based on latex, phenol formaldehyde (PF), urea formaldehyde (UF) and polyvinyl alcohol (PVA)	3%
3506 91 90	Other	2%
3506 99	Other:	
3506 99 10	Synthetic glue with phenol urea or cresol (with formaldehyde) as the main component	2%
	Prepared glues and other prepared adhesives not elsewhere specified or included:	
3506 99 91	Based on starch, gum, latex, PF, UF And PVA	2%
3506 99 99	Other	2%

(1)	(2)	(3)
3507	Enzymes, prepared enzymes not elsewhere specified or included	
3507 10	Rennet and concentrates thereof:	
	Microbial rennet:	
3507 10 11	Animal rennet	3%
3507 10 19	Other	3%
	Other:	
3507 10 91	Animal rennet	3%
3507 10 99	Other	3%
3507 90	Other:	
3507 90 10	Industrial enzymes (textile assistant)	3%
3507 90 20	Pancreatin pure (excluding medicament)	3%
3507 90 30	Pepsin (excluding medicament)	3%
3507 90 40	Pectin esterases pure Pectolytic	3%
3507 90 50	enzyme (pectimase) Other	3%
	enzymes of microbial origin:	
3507 90 61	Streptokinase	3%
3507 90 62	Amylases enzymes	3%
3507 90 69	Other	3%
	Enzymes for pharmaceutical use, other than streptokinase:	
3507 90 71	Papain, pure, of pharmaceutical grade	3%
3507 90 79	Other	3%
	Other:	
3507 90 91	Enzymatic preparations containing food stuffs	3%
3507 90 99	Other	3%

CHAPTER 36

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

Notes:

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2(a) or 2(b) below:
2. The expression "articles of combustible materials" in heading 3606 applies only to:
 - (a) metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and
 - (c) resin torches, firelighters and the like.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
3601	Propellant powders	
3601 00	Propellant powders:	
3601 00 10	Blasting powder	4%
3601 00 20	Gun powder	4%
3601 00 90	Other	4%
3602	Prepared explosives, other than propellant powders	
3602 00	Prepared explosives, other than propellant powders:	
3602 00 10	Industrial explosives	4%
3602 00 90	Other	4%
3603	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	
3603 00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	4%
	Safety fuses:	
3603 00 11	For mine blasting	4%
3603 00 19	Other	4%
3603 00 20	Detonating fuses	4%
	Percussion and detonating caps:	
3603 00 31	Non-ordnance	4%
3603 00 39	Other	4%

(1)	(2)	(3)
	Igniters:	
3603 00 41	Non-ordnance	4%
3603 00 49	Other	4%
	Electric detonators:	
3603 00 51	Containing explosives electrically ignited, non-ordnance	4%
3603 00 59	Other	4%
3604	Fireworks, signaling flares, rain rockets, fog signals and other pyrotechnic articles	
3604 10 00	Fireworks	4%
3604 90	Other:	
3604 90 10	Ship signals	4%
3604 90 90	Other	4%
3605	Matches, other than pyrotechnic articles of heading 3604	
3605 00	Matches, other than pyrotechnic articles of heading 3604 :	
3605 00 10	Safety matches	1%
3605 00 90	Other	4%
3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this chapter	
3606 10 00	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	4%
3606 90	Other:	
3606 90 10	Combustible preparations	4%
	Other:	
3606 90 91	Ferro-cerium, in all forms	4%
3606 90 92	Pyrophoric alloys, in all forms	4%
3606 90 93	DNPT (dinitroso-penta-methylene tetramine)	4%
3606 90 99	Others	4%

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 or radiation on photo-sensitive surfaces.

Supplementary Note:

In this Chapter, the term "Central Board of Film Certification" means the authority established under law in India for the purpose of certifying the films.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print-film in the flat, sensitized, unexposed, whether or not in packs	
3701 10	For X-ray:	4%
3701 10 10	Medical	4%
3701 10 90	Other	4%
3701 20 00	Instant print film	4%
3701 30 00	Other plates and film, with any side exceeding 255 mm Other:	
3701 91	For colour photography (Polychrome):	4%
3701 91 90	Cinematographic film	4%
3701 91 90	Other Other:	4%
3701 99	Cinematographic film	4%
3701 99 10	Other	4%
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paper-board or textiles, instant print film in rolls, sensitized, unexposed	
3702 10 00	For X-ray	4%
3702 20 00	Instant print film	4%
	Other film, without perforations, of a width not exceeding	

(1)	(2)	(3)
	105 mm:	
3702 31	For colour photography (Polychrome):	
3702 31 10	Cinematographic film	4%
3702 31 90	Other	4%
3702 32	Other, with silver halide emulsion:	4%
3702 32 10	Cinematographic film	4%
3702 32 90	Other	4%
3702 39	Other :	4%
3702 39 10	Cinematographic film	4%
3702 39 90	Other	4%
	Other film, without perforations, of a width exceeding 105 mm:	
3702 41	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (Polychrome):	
3702 41 10	Cinematographic film	4%
3702 41 90	Other	4%
3702 42	Of a width exceeding 610 mm and of a length exceeding 200m, other than for colour photography:	
3702 42 10	Photographic film of a width 620 mm in rolls	4%
3702 42 20	Cinematographic film	4%
3702 42 90	Other	4%
3702 43	Of a width exceeding 610 mm and of a length not exceeding 200 m:	
3702 43 10	Photographic films (black and white) of a width 620 mm	4%
3702 43 20	Cinematographic film	4%
3702 43 90	Other	4%
3702 44	Of a width exceeding 105 mm but not exceeding 610 mm:	
3702 44 10	Photographic films of a width 120 mm	4%
3702 44 20	Cinematographic film	4%
3702 44 90	Other	4%
3702 51	Other film, for colour photography (polychrome):	
3702 51 10	Finished rolls of cinematographic positive	4%
3702 51 20	Other cinematographic film	4%
3702 51 90	Other	4%
3702 52	Of a width not exceeding 16mm and of a length exceeding 14m;	4%
3702 52 10	Finished rolls of cinematographic positive	4%
3702 52 20	Other cinematographic film	4%

(1)	(2)	(3)
3702 52 90	Other	4%
3702 53	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides;	4%
3702 54	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30m, other than for slides:	
3702 54 10	Finished rolls of cinematographic positive	4%
3702 54 20	Other cinematographic film	4%
3702 54 90	Other	4%
3702 55	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m;;	
3702 55 10	Finished rolls of cinematographic positive	4%
3702 55 20	Other cinematographic film	4%
3702 55 90	Other	4%
3702 56	Of a width not exceeding 35 mm;	
3702 56 10	Finished rolls of cinematographic positive	4%
3702 56 20	Other cinematographic film	4%
3702 56 90	Other	4%
3702 91 00	Of a width not exceeding 16 mm	4%
3702 93	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30m :	
3702 93 10	Cinematographic films	4%
3702 93 90	Other	4%
3702 94	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30m	
3702 94 10	Cinematographic films	4%
3702 94 90	Other	4%
3702 95	Of a width exceeding 35 mm :	
3702 95 10	Cinematographic films	4%
3702 95 90	Other	4%
3703	Photographic paper, paperboard and textiles sensitized, unexposed	
3703 10	In rolls of a width exceeding 610 mm :	
3703 10 10	Photographic paper or paperboard	4%
3703 10 20	Textiles	4%
3703 20	Other, for colour photography (polychrome):	
3703 20 10	Photographic paper or paperboard	4%
3703 20 20	Textiles	4%

(1)	(2)	(3)
3703 90	Other:	
3703 90 10	Photographic paper or paperboard	4%
3703 90 20	Textiles	4%
3704	Photographic plates, film, paper, paper board and textiles, exposed but not developed	
3704 00	Photographic plates, film, paper, paper board and textiles, exposed but not developed	
3704 00 10	Photographic paper, or paperboard	4%
3704 00 20	Cinematographic plates and film	4%
3704 00 30	Sensitised textiles	4%
3704 00 90	Other	4%
3705	Photographic plates and film, exposed and developed, other than cinematographic film	
3705 10 00	For offset reproduction	4%
3705 20 00	Microfilms	4%
3705 90	Other:	4%
3705 90 10	Microfiches	4%
3705 90 90	Other	
3706	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track	
3706 10	Of a width of 35 mm or more:	
	Feature films:	
3706 10 11	Made wholly in black and white and of a length not exceeding 4,000 m	4%
3706 10 12	Made wholly in black and white and of a length exceeding 4,000m	4%
3706 10 13	Made wholly or partly in colour and of a length not exceeding 4,000 m	4%
3706 10 14	Made wholly or partly in colour and of a length exceeding 4,000 m	4%
3706 10 15	Children's films certified by the Central Board of Film Certification to be "Children's Film"	4%
3706 10 20	Documentary shots, and films certified as such by the Central Board of Film Certification	4%
3706 10 30	News Reels and clippings	4%
	Advertisement shots and films:	
3706 10 41	Made wholly in black and white	4%
3706 10 42	Made wholly or partly in colour	4%
	Other children's film:	

(1)	(2)	(3)
3706 10 51	Patch prints, including Logos intended exclusively for the entertainment of Children	4%
3706 10 52	Children's film certified by the Central Board of Films Certification to be "Children's Film"	4%
3706 10 59	Other	4%
3706 10 61	Educational shorts and films: Certified as predominantly educational by the Central Board of Film Certification	4%
3706 10 62	Patch prints, including logos intended exclusively for educational purposes	4%
3706 10 63	Teaching aids including film strips of educational nature	4%
3706 10 69	Other	4%
3706 10 70	Short films not elsewhere specified or included Other:	4%
3706 10 91	Audio-visual news or audio-visual views materials including news clippings	4%
3706 10 92	Master positives, exposed negatives, dupes and rush prints as are not cleared for public exhibitions	4%
3706 10 99	Other	4%
3706 90	Other:	
	Feature films:	
3706 90 11	Made wholly in black and white and of a length not exceeding 4,000 m	4%
3706 90 12	Made wholly in black and white and of a length exceeding 4,000 m	4%
3706 90 13	Made wholly or partly in colour and of a length not exceeding 4,000 m	4%
3706 90 14	Made wholly or partly in colour and of a length exceeding 4,000 m	4%
3706 90 15	Children's films certified by the Central Board of Film Certification to be "Children's Film"	4%
3706 90 20	Documentary shots, and films certified as such by the Central Board of Film Certification	4%
3706 90 30	News reels and clippings	4%
	Advertisement shots and films:	
3706 90 41	Made wholly in black and white	4%
3706 90 42	Made wholly or partly in colour	4%
	Other children's film:	
3706 90 51	Patch prints, including logos intended exclusively for the entertainment of children	4%

(1)	(2)	(3)
3706 90 52	Children's film certified by the Central Board of Films Certification to be "Children's Film"	4%
3706 90 59	Other Educational shots, and films	4%
3706 90 61	Certified as predominantly educational by the Central Board of Film Certification	4%
3706 90 62	Patch prints, including logos intended exclusively for educational purposes	4%
3706 90 63	Teaching aids including film strips of educational nature	4%
3706 90 64	Certified as predominantly Educational, by Central Board of Film Certification, of width below 30 mm	4%
3706 90 69	Other	4%
3706 90 70	Short films not elsewhere specified Other:	4%
3706 90 91	Audio-visual news or audio-visual views materials including news clippings	4%
3706 90 92	Master positives, exposed negatives, dupes and rush prints as are not cleared for public Exhibitions	4%
3706 90 99	Other	
3707	LChemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use	
3707 10 00	Sensitizing emulsions	4%
3707 90	Other:	
3707 90 10	Chemical products mixed or compounded for Photographic uses (for example, developers and fixers), whether or not in bulk	4%
3707 90 90	Other	4%

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 3801);
 - (2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 3808;
 - (3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 3813);
 - (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 2106);
 - (c) 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 2620);
 - (d) medicaments (Heading 3003 or 3004);
 - (e) spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 2620), spent catalysts of a kind used principally for the recovery of precious metal (heading 7112) 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 3822, 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 3822 shall take precedence over any other heading in the Schedule.
3. Heading 3824 includes the following goods which are not to be classified in any other heading of this Schedule:
 - (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 and other correcting fluids put up in packings for retail sale; and
 - (e) ceramic firing testers, fusible (for example, seger cones).

4. Throughout the Schedule, “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 Schedule;
 - (b) individual 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 3825, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, sourings and unstabilised sludge. Stabilised sludge when suitable for use as fertilizer is excluded (Chapter 31).

6. For the purposes of heading 3825, 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 2710).

Sub-heading Note:

For the purposes of sub-headings 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.

Supplementary Notes:

In this Chapter:

- (1) “Ozone depleting substance” means a substance which –
 - (a) falls under this Chapter; and
 - (b) is specified in Schedule I to the Ozone Depleting Substance (Regulation and Control) Rules, 2000;

- (2) “hazardous waste” means a substance which –
 - (a) falls under this Chapter; and
 - (c) is defined or specified in the Export and Import Policy of the Central Government issued from time to time,

and includes even waste oils and discarded containers specified in the Schedules to the Hazardous Wastes (Management and Handling) Rules, 1989.

Tariff Item	Description of Goods	Rate of local Body Tax
(1)	(2)	(3)
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufacturers	
3801 10 00	Artificial graphite	3%
3801 20 00	Colloidal or semi-colloidal graphite	3%
3801 30 00	Carbonaceous pastes for electrodes and similar pastes for furnace linings	3%
3801 90 00	Other	3%
3802	Activated carbon; activated natural mineral products; animal black, including spent animal back	
3802 10 00	Activated carbon	3%
3802 90	Other : Activated natural mineral products:	
3802 90 11	Activated alumina	3%
3802 90 12	Activated bauxite	3%
3802 90 19	Other	3%
3802 90 20	Animal black (for example bone black, ivory black), including spent animal black	3%
3803 00 00	Tall oil, whether or not refined	3%
3804	Residual lyes for the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803	
3804 00	Residual lyes for the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803	
3804 00 10	Lignin Sulphonates	3%
3804 00 20	Concentrated sulphate lye	3%
3804 00 90	Other	3%
3805	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	Gum, wood or sulphate turpentine oils:	
3805 10 10	Wood turpentine oil and spirit of turpentine	3%

(1)	(2)	(3)
3805 10 20	Gum turpentine oil	3%
3805 10 30	Sulphate turpentine oil	3%
3805 20 00	Pine oil	3%
3805 90	Other:	
3805 90 10	Terpenic oils produced by the distillation or other treatment of coniferous woods	3%
3805 90 20	Crude dipentene	3%
3805 90 30	Sulphite turpentine	3%
3805 90 90	Other	3%
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils' run gums	
3806 10	Rosin and resin acids:	
3806 10 10	Gum rosin	3%
3806 10 90	Other	3%
3806 20 00	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	3%
3806 30 00	Ester gums	3%
3806 90	Other:	3%
3806 90 10	Run gums	3%
3806 90 90	Other	3%
3807	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	
3807 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	
3807 00 10	Wood tar	3%
3807 00 20	Wood Tar oils, wood creosote, wood naphtha	3%
3807 00 30	Vegetable pitch, brewers' pitch and similar preparations based on rosin, resin acids or vegetable pitch	3%

(1)	(2)	(3)
3808	Insecticides, rodenticides, fungicides, herbicides, antisprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur- treated bands, wicks and candles, and fly-papers)	
3808 10	Insecticides: Aldrin, aluminium phosphate, calcium cyanide, chlordane, chloro benzilate, DDVP, DDT:	
3808 10 11	Aldrin	2%
3808 10 12	Aluminium phosphate (for example phostoxin)	2%
3808 10 13	Calcium cyanide	2%
3808 10 14	Chlordane	2%
3808 10 15	Chloro benzilate	2%
3808 10 16	D.D.V.P. (Dimethyl-dichloro-vinyl-hosphate)	2%
3808 10 17	D.D.T. (excluding D.D.T. of heading 2903 62)	2%
	Diagonal, heptachlor, lindane, methyl bromide, parathion methyl, dimethoate technical, malathion:	
3808 10 21	Diagonal	2%
3808 10 22	Heptachlor	2%
3808 10 23	Lindane	2%
3808 10 24	Methyl bromide Parathion,	2%
3808 10 25	methyl Dimethoate,	2%
3808 10 26	technical grade Malathion	2%
3808 10 27	Endosulphan technical, quinal phos, isoproturon, fenthion, cipermethrin technical, allethrin, synthetic pyrethrum:	2%
	Endosulphan, technical grade	
3808 10 31	Quinal phos	2%
3808 10 32	Isoproturon	2%
3808 10 33	Fenthion	2%
3808 10 34	Cipermethrin, technical grade	2%
3808 10 35	Allethrin	2%
3808 10 36	Synthetic pyrethrum	2%
3808 10 37	Other:	2%
3808 10 91	Repellants for insects such as flies, mosquito	2%
3808 10 92	Paper impregnated or coated with insecticide such as D.D.T.	2%

(1)	(2)	(3)
	coated paper	
3808 10 99	Other	2%
3808 20	Fungicides:	
3808 20 10	Maneb	2%
3808 20 20	Sodium penta chlorophenate (santobrite)	2%
3808 20 30	Thiram (tetramethyl thiuram disulphide)	2%
3808 20 40	Zineb	2%
3808 20 50	Copper oxychloride	2%
3808 20 90	Other	2%
3808 30	Herbicides, anti-sprouting products and plant-growth regulators:	
3808 30 10	Chloromethyl phenoxy acetic acid (M.C.P.A.)	2%
3808 30 20	2:4 Dichlorophenoxy acetic acid and its esters	2%
3808 30 30	Gibberellic acid	2%
3808 30 40	Plant-growth regulators	2%
3808 30 50	Weedicides and weed killing agents	2%
3808 30 90	Other	2%
3808 40 00	Disinfectants	2%
3808 90	Other:	
3808 90 10	Pesticides, not elsewhere specified or included	2%
3808 90 90	Other	2%
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing or dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	
3809 10 00	With a basis of amylaceous substances	3%
	Other:	
3809 91	Of a kind used in the textile or like industries:	
3809 91 10	Textile assistdants mordaniting agents	3%
3809 91 20	Textile assistants desizing agents	3%
3809 91 30	Textile assistants dispersing agents	3%
3809 91 40	Textile assistants emulsifying agents	3%
3809 91 50	Textile assistants hydro sulphite formaldehyde compound (rongalite or formusul)	3%
3809 91 60	Textile assistants-textile preservatives	3%
3809 91 70	Textile assistants water proofing agents	3%
3809 91 80	Prepared textile glazings, dressings and mordants	3%
3809 91 90	Other	3%

(1)	(2)	(3)
3809 92 00	Of a kind used in the paper or like industries	3%
3809 93	Of a kind used in the leather or like industries:	4%
3809 93 10	Fatty oil or pull up oil	3%
3809 93 90	Other	3%
3809 90 90	Other	
3810	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	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials:	
3810 10 10	Pickling preparations and other soldering, brazing or welding powders or pastes	3%
3810 10 20	Thermite portion for welding (alumina thermic heat generators)	3%
3810 10 90	Other	3%
3810 90	Other:	
3810 90 10	Preparations of a kind used as cores or coatings for welding electrodes and rods	3%
3810 90 90	Other	3%
3811	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	
3811 11 00	Anti-knock preparations: Based on lead compounds	3%
3811 19 00	Other	3%
3811 21 00	Additives for lubricating oils: Containing petroleum oils or oils obtained from bituminous minerals	3%
3811 29 00	Other	3%
3811 90 00	Other	3%
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilizers for rubber or plastics	
3812 10 00	Prepared rubber accelerators	3%
3812 20	Compound plasticisers for rubber or plastics:	
3812 20 10	Phthalate plasticisers	3%

(1)	(2)	(3)
3812 20 90	Other	3%
3812 30	Anti-oxidising preparations and other compound stabilizers for rubber or plastics:	
3812 30 10	Anti-oxidants for rubber	3%
3812 30 20	Softeners for rubber	3%
3812 30 30	Vulcanising agents for rubber	3%
3812 30 90	Other	3%
3813 00 00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	4%
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	
3814 00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers:	
3814 00 10	Organic composite solvents and thinners, not elsewhere specified or included	3%
3814 00 20	Prepared paint or varnish removers	3%
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included	
	Supported catalysts:	
3815 11 00	With nickel or nickel compounds as the active substance	3%
3815 12	With precious metal or precious metal compounds as the active substance:	
3815 12 10	Platinum or palladium catalysts with a base of activated carbon	3%
3815 12 90	Other	3%
3815 19 00	Other	3%
3815 90 00	Other	3%
3816 00 00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	3%
3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902	
3817 00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902:	
	Mixed alkylbenzenes:	
3817 00 11	Linear alkylbenzenes	3%
3817 00 19	Other	3%
3817 00 20	Mixed alkylnaphthalenes	3%
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	
3818 00	Chemical elements doped for use in electronics, in the form of	

(1)	(2)	(3)
3818 00 10 3818 00 90	discs, wafers or similar forms; chemical compounds doped for use in electronics Undefused silicon wafers Other	3% 3%
3819 3819 00 10 3819 00 90	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 Hydraulic brake fluids Other	3% 3%
3820 00 00	Anti-freezing preparations and prepared de-icing fluids	3%
3821 00 00	Prepared culture media for development of micro-organisms	3%
3822 3822 00 3822 00 11 3822 00 12 3822 00 19 3822 00 90	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials For medical diagnosis Pregnancy confirmation reagents Reagents for diagnosing AIDS Other Other	4% 4% 4% 4%
3823 3823 11 3823 11 11 3823 11 12	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols Industrial monocarboxylic fatty acids; acid oils from refining: Stearic acid: Palm stearin: Crude RBD	3% 3%
3823 11 19 3823 11 90 3823 12 00 3823 13 00 3823 19 00 3823 70 3823 70 10	Other Other stearic acid or stearin Oleic acid Tall oil fatty acids Other Industrial fatty alcohols: Cetyl alcohol	3% 3% 3% 3% 3% 3%

(1)	(2)	(3)
3823 70 20	Lauryl alcohol	3%
3823 70 30	Oleyl alcohol	3%
3823 70 40	Stearyl alcohol	3%
3823 70 90	Other	3%
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	
3824 10 00	Prepared binders for foundry moulds or cores	3%
3824 20	Naphthenic acids, their water-insoluble salts and their esters:	
3824 20 10	Copper naphthenate	3%
3824 20 20	Naphthenic acids	3%
3824 20 90	Other	3%
3824 30 00	Non-agglomerated metal carbides mixed together or with metallic binders	3%
3824 40	Prepared additives for cements, mortars or concretes:	
3824 40 10	Damp proof or water proof compounds	3%
3824 40 90	Other	3%
3824 50	Non-refractory mortars and concretes:	
3824 50 10	Concretes ready to use known as "Ready-mix Concrete (RMC)"	3%
3824 50 90	Other	3%
3824 60	Sorbitol other than that of sub-heading 2905 44:	
3824 60 10	In aqueous solution	3%
3824 60 90	Other	3%
3824 71 10	Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens: Containing ozone depleting substances	3%
3824 71 90	Other	3%
3824 79	Other:	
3824 79 10	Containing ozone depleting substances	3%
3824 79 90	Other	3%
3824 90	Other: Ammoniacal gas liquors and spent oxide produced in coal gas purification, case hardening compound, heat transfer salts; mixture of diphenyl and diphenyl oxide as heat transfer medium, mixed polyethylene glycols; salts for curing or salting, surface tension reducing agents:	3%
3824 90 11	Ammoniacal gas liquors and spent oxide produced in coal gas purification	3%

(1)	(2)	(3)
3824 90 12	Case hardening compound	3%
3824 90 13	Heat transfer salts	3%
3824 90 14	Mixture of diphenyl and diphenyl oxide as heat transfer medium	3%
3824 90 15	Mixed polyethylene glycols	3%
3824 90 16	Salts for curing or salting	3%
3824 90 17	Surface tension reducing agents	3%
	Electroplating slats; water treatment chemicals; ion exchanger; correcting fluid; precipitated silica and silica gel; oil well chemical :	3%
3824 90 21	Electroplating salts	3%
3824 90 22	Water treatment chemicals, ion exchanger (INN) such as permutits, zeolites)	3%
3824 90 23	Gramophone records making material	3%
3824 90 24	Correcting fluid	3%
3824 90 25	Precipitated silica and silica gel	3%
3824 90 26	Oil well chemicals	3%
	Mixture containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens other than chlorine and fluorine; ferrite powder; capacitor fluids – PCB type; dipping oil for treatment of grapes; Poly brominated biphenyls, poly chlorinated biphenyls, Poly chlorinated terphenyls, crocidolite; goods of a kind known as “hazardous waste”; phosphogypsum:	
3824 90 31	Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens other than chlorine and fluorine	3%
3824 90 32	Ferrite powder	3%
3824 90 33	Capacitor fluids – PCB type	3%
3824 90 34	Dipping oil for treatment of grapes	3%
3824 90 35	Poly brominated biphenyls, poly chlorinated biphenyls, poly chlorinated terphenyls, crocidolite	3%
3824 90 36	Goods of a kind known as “hazardous waste”	3%
3824 90 37	Phosphogypsum	3%
3824 90 90	Other	3%
3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this chapter	
3825 10 00	Municipal waste	3%
3825 20 00	Sewage sludge	3%
3825 30 00	Clinical waste	3%
	Waste organic solvents:	

(1)	(2)	(3)
3825 41 00	Halogenated	3%
3825 49 00	Other	3%
3825 50 00	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	3%
	Other wastes from chemical or allied industries:	
3825 61 00	Mainly containing organic constituents	3%
3825 69 00	Other	3%
3825 90 00	Other	3%

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 3918 or 3919, 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 this Schedule, the expression “plastics” means those materials of headings 3901 to 3914 which are or have been capable, either at the moment of polymerization 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 this Schedule any reference to “Plastics” also includes vulcanized fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover:

(a) waxes of heading 2712 or 3404;

(b) separate chemically defined organic compounds (Chapter 29); (c)

heparin or its salts (heading 3001);

(d) solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the weight of the solvent exceeds 50% of the weight of the solution (heading 3208); stamping foils of heading 3212;

(e) organic surface-active agents or preparation of headings 3402; (f)

run gums of ester gums (heading 3806);

(g) diagnostic or laboratory reagents on a backing of plastics (heading 3822);

(h) synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof; (ij)

saddlery or harness (heading 4201) or trunks, suitcases, handbags or other containers of heading 4202;

(k) plaits, wickerwork or other articles of Chapter 46; (l)

wall coverings of heading 4814;

(m) goods of Section XI (textiles and textile articles);

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

(o) Imitation jewellery of heading 7117;

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

Parts of aircraft or vehicles of Section XVII;

(r) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

(s) articles of Chapter 91 (for example, clock or watch cases);

(t) articles of Chapter 92 (for example, musical instruments or parts thereof);

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

(v) articles of Chapter 95 (for example, toys, games, sports requisites); or

(w) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouth-pieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3. Headings 3901 to 3911 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 3901 and 3902);
- (b) resins, not highly polymerized, of the coumarone-indene type (heading 3911);
 - (c) other synthetic polymers with an average of at least 5 monomer units;
 - (d) silicones (heading 3910);
 - (e) resols (heading 3909) and other prepolymers.
4. The expressions "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 great copolymers.
6. In headings 3901 to 3914, 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 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 3901 to 3914).
8. For the purposes of heading 3917, 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 3918, 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 the headings 3920 and 3921, 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 3925 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 3001;
 - (b) structural elements used, for example, in floors, walls or partitions, ceilings or

- roofs;
- (c) gutters and fittings thereof;
- (d) doors, windows and their frames and thresholds for doors;
- (e) balconies, balustrades, fencing, gates and similar barriers;
- (f) shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
- (g) large scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (h) ornamental architectural features, for example, flutings, cupolas, dovecotes; and
- (ij) fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Sub-heading 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 sub-heading named "Other" in the same series:
 - (1) the designation in a sub-heading of a polymer by the prefix "poly" (e.g., 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 sub-headings 3901 30, 3903 20, 3903 30 and 3904 30 are to be classified in those sub-headings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content;
 - (3) chemically modified polymer are to be classified in the sub-heading named "Other", provided that the chemically modified polymers are not more specifically covered by an other sub-heading;
 - (4) polymers not meeting (1), (2) or (3) above, are to be classified in the sub-heading, among the remaining sub-headings in the

6
8
2

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 sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series of sub-headings under consideration are to be compared;

- (b) where there is no sub-heading named "Other" in the same series:
 - (1) polymers are to be classified in the sub-heading 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 sub-heading 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 sub-heading appropriate to the unmodified polymer.

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

2. For the purposes of sub-heading 3920 43, the term “plasticisers” includes secondary plasticisers.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
	I. PRIMARY FORMS	
3901	Polymers of ethylene, in primary forms	
3901 10	Polyethylene having a specific gravity of less than 0.94 :	
3901 10 10	Linear low density polyethylene (LLDPE)	2.75%
3901 10 90	Other	2.75%
3901 20 00	Polyethylene having a specific gravity of 0.94 or more	2.75%
3901 30 00	Ethylene-vinyl acetate copolymers	2.75%
3901 90	Other :	
3901 90 10	Linear medium density polyethylene (LMDPE)	2.75%
3901 90 90	Other	2.75%
3902	Polymers of propylene or of other olefins, in primary forms	
3902 10 00	Polypropylene	2.75%
3902 20 00	Poly iso butylenes	2.75%
3902 30 00	Propylene copolymers	2.75%
3902 90 00	Other	2.75%
3903	Polymers of styrene, in primary forms	
	Polystyrene:	
3903 11 00	Expansible	2.75%
3903 19	Other:	
3903 19 10	Moulding Powder	2.75%
3903 19 90	Other	2.75%
3903 20 00	Styrene-acrylonitrile (SAN) copolymers	2.75%
3903 30 00	Acrylonitrile-butadine-styrene (ABS) copolymers	2.75%
	Other:	2.75%
3903 90 10	Copolymers, solely of styrene with allyl alcohol, of any acetyl value of 175 or more	2.75%
3903 90 20	Brominated polystyrene, containing by weight 58% or more but not more than 71% of bromine, in one of the forms mentioned in Note 6(b) to this Chapter	2.75%
3903 90 90	Other	2.75%

(1)	(2)	(3)
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	
3904	Poly (vinyl chloride), not mixed with any other substances:	
3904 10 10	Binders for pigments	2.75%
3904 10 90	Other	2.75%
	Other poly (vinyl chloride):	
3904 21	Non-plasticised:	
3904 21 10	Poly (vinyl chloride) resins	2.75%
3904 21 90	Other	2.75%
3904 22	Plasticised::	
3904 22 10	Poly (vinyl chloride) (PVC) Resins (emulsion grade)	2.75%
3904 22 90	Other	2.75%
3904 30	Vinyl chloride-vinyl acetate copolymers:	
3904 30 10	Poly (vinyl derivatives)	2.75%
3904 30 90	Other	2.75%
3904 40 00	Other Vinyl chloride copolymers	2.75%
	Vinylidene chloride polymers :	
3904 50 10	Copolymer of vinylidene chloride with acrylonitrile, in the form of expansible beads of a diameter of 4 micrometers or more but not more than 20 micrometers	2.75%
3904 50 90	Other	2.75%
3904 61 00	Fluro-polymers:	
	Polytetrafluroethylene	2.75%
3904 69 10	Other:	
3904 69 90	Poly (vinyl fluoride), in one of the forms mentioned in Note 6(b) to this Chapter	2.75%
3904 90 00	Other	2.75%
	Other	2.75%
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms	
	Poly (vinyl acetate)	2.75%
3905 12	In aqueous dispersion:	
3905 12 10	Poly (vinyl acetate) (PVA), moulding materials	2.75%
3905 12 20	Poly (vinyl acetate) resins	2.75%

3905 12 90	Other	2.75%
3905 19	Other :	
3905 19 10	Poly (vinyl acetate (PVA) moulding material	2.75%
3905 19 20	Poly (vinyl acetate) and resins	2.75%
3905 19 90	Other	2.75%
	Vinyl acetate copolymers :	
3905 21 00	In aqueous dispersion	2.75%
3905 29 00	Other	2.75%
3905 30 00	Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	2.75%
	Other :	
3905 91 00	Copolymers	2.75%
3905 99	Other:	
3905 99 10	Poly (vinyl pirolidone) (p alcohol)	2.75%
3905 99 90	Other	2.75%
3906	Acrylic polymers in primary forms	
	Poly (methyl methacrylate):	
3906 10 10	Binders for pigments or inksq	2.75%
3906 10 90	Other	2.75%
3906 90	Other:	
3906 90 10	Acrylic resins	2.75%
3906 90 20	Polyacrylate moulding power	2.75%
3906 90 30	Copolymers of acrylonitrile	2.75%
3906 90 90	Other	2.75%
3907	Poklyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates,alkyd resins, polyalylesters and otherposlyesters, in primary forms	
3907 10 00	Polyacetals Other	2.75%
3907 20	polyethers Poly	
3907 20 10	(ether alcohols)	2.75%
3907 20 90	Other	2.75%
3907 30	Epoxide resins:	
3907 30 10	Epoxy resins	2.75%
3907 30 90	Other	2.75%
3907 40 00	Polycarbonates	2.75%
3907 50 00	Alkyd resins	2.75%
3907 60	Poly (ethylene terephthalate):	
3907 60 10	Having an intrinsic viscosity of less than 0.64 dl/g	2.75%
3907 60 20	Having an intrinsic viscosity of not less than 0.64 dl/g and not greater than 0.72 dl/g	2.75%
3907 60 90	Other (including clean, Colourless grades)	2.75%

	Other polyesters:	2.75%
3907 91	Unsaturated:	
3907 91 10	Maleic resins	2.75%
3907 91 20	Polyester or contract resins	2.75%
3907 91 30	Fumeric resins	2.75%
3907 91 40	Diallylphthalate resins	2.75%
3907 91 50	Poly (butylenes terephthalate)	2.75%
3907 91 90	Other	2.75%
3907 99	Other :	
3907 99 10	Diallyl phthalate resins	
3907 99 20	Poly (butylenes terephthalate)	2.75%
3907 99 90	Other	2.75%
3908	Polyamides in primary forms	2.75%
3908 10	Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12:	
3908 10 10	Nylon moulding powder	
3908 10 90	Other	2.75%
3908 90	Other :	2.75%
3908 90 10	Nylon moulding powder	
3908 90 20	Nylon in other primary forms	2.75%
3908 90 90	Other	2.75%
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms	
3909 10	Urea resins; thiourea resins:	
3909 10 10	Urea formaldehyde resins	2.75%
3909 10 90	Other	2.75%
3909 20	Melamine resins:	
3909 20 10	Melamine formaldehyde resins	2.75%
3909 20 90	Other	2.75%
3909 30	Other amino-resins:	
3909 30 10	Poly (phenylene oxide)	2.75%
3909 30 90	Other	2.75%
3909 40	Phenolic resins:	
3909 40 10	Cresol formaldehyde oxide	
3909 40 20	Phenol formaldehyde resins	2.75%
3909 40 30	Alkyl phenol-formaldehyde resins	2.75%
3909 40 40	Ketonic resins	2.75%
3909 40 50	Phenoxi resins	2.75%
3909 40 60	Terpene phenolic resins	2.75%
3909 40 90	Other	2.75%
3909 50 00	Polyurethanes	2.75%

3910	Silicones in primary forms	
3910 00	Silicones in primary forms	
3910 00 10	Silicone resins	2.75%
3910 00 20	Silicone oil	2.75%
3910 00 90	Other	2.75%
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this chapter, note elsewhere specified or included, in primary forms	
3911 10	Petroleum resins, coumarone-indene or coumarone-indene resins and polyterpenes:	
3911 10 10	Coumarone-indene resins	2.75%
3911 10 90	Other Other:	2.75%
3911 90	Polysulphones	
3911 90 20	Other	2.75%
3911 90 90		2.75%
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	
3912 11	Cellulose acetates: Non-plasticised:	
3912 11 10	Cellulose acetate flakes	2.75%
3912 11 20	Cellulose acetate moulding powder	2.75%
3912 11 30	Cellulose acetobutyrate moulding powder	2.75%
3912 11 40	Cellulose nitrate, dynamic grade	2.75%
3912 11 90	Other	2.75%
3912 12	Plasticised:	
3912 12 10	Cellulose acetate flakes	2.75%
3912 12 20	Cellulose acetate moulding powder	2.75%
3912 12 30	Cellulose acetobutyrate moulding powder	2.75%
3912 12 90	Other	2.75%
3912 20	Cellulose nitrates (including collodions) : Non-plasticised:	
3912 20 11	Moulding powders	2.75%
3912 20 19	Other Plasticised:	2.75%
	Moulding powders	2.75%
3912 20 21	Other	2.75%
3912 20 29		2.75%
3912 31 00	Cellulose ethers: Carboxymethyl cellulose and its salts	2.75%
3912 39	Other : Non-plasticised :	

3912 39 11	Ethylcellulose	2.75%
3912 39 12	Methylcellulose	2.75%
3912 39 19	Other cellulose ethers	2.75%
	Plasticised :	
3912 39 21	Ethyl cellulose	2.75%
3912 39 22	Methyl cellulose	2.75%
3912 39 29	Other cellulose ether	2.75%
3912 90	Other :	
3912 90 10	Cellulose propionate and aceto propionate, non-plasticised	2.75%
3912 90 20	Viscose sponge	2.75%
3912 90 90	Other	2.75%
3913	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	Alginic acid, its salts and esters:	
3913 10 10	Sodium alginate	2.75%
3913 10 90	Other	2.75%
3913 90	Other :	
	Chemical derivatives of natural rubber :	
3913 90 11	Chlorinated rubber	2.75%
3913 90 19	Other	2.75%
3913 90 20	Hardened proteins (such as hardened casein, gelatin	2.75%
3913 90 30	Dextran	2.75%
3913 90 90	Other	2.75%
3914	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms	
3914 00	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms	
3914 00 10	Ion-exchangers of the condensation, polycondensation or polyaddition type	2.75%
3914 00 20	Ion-exchangers of polymerization or co-polymerisation type	2.75%
3914 00 90	Other	2.75%
	II-WASTE, PARINGS AND SCRAP SEMI-MANUFACTURES; ARTICLES	
3915	Waste, parings and scrap, of plastics	
3915 10 00	Of polymers of ethylene	2.75%
3915 20 00	Of polymers of styrene	2.75%
3915 30	Of polymers of vinyl chloride:	
3915 30 10	Of copolymers of vinyl chloride	2.75%
3915 30 90	Other	2.75%

3915 90	Of other plastics:	
3915 90 10	Of Polypropylen	2.75%
	Of polymers of vinyl acetate:	
3915 90 21	Of copolymers of vinyl acetate	2.75%
3915 90 29	Other	2.75%
3915 90 30	Of acrylic polymers and methylacrylic copolymers	2.75%
	Of alkyds, polyesters and epoxide resins:	
3915 90 41	Of alkyds and polyesters	2.75%
3915 90 42	Of pet bottles	2.75%
3915 90 49	Of epoxide resins	2.75%
3915 90 50	Of polyamides	2.75%
	Of amino resins; phenolic resins and polyurethanes:	
3915 90 61	Of phenoplast	2.75%
3915 90 62	Of aminoplast	2.75%
3915 90 63	Of polyurethanes	2.75%
	Of amino resins; phenolic resins and polyurethanes :	
3915 90 71	Of regenerated cellulose	2.75%
3915 90 72	Cellulose plastic waste such as cellulose nitrate film scrap non-plasticised	2.75%
3915 90 73	Cellulose plastic waste such as cellulose nitrate film scrap plasticised	2.75%
3915 90 74	Cellulose plastic waste such as cellulose acetate film scrap non-plasticised	2.75%
3915 90 75	Cellulose plastic waste such as cellulose acetate film scrap plasticised	2.75%
3915 90 90	Other	2.75%
3916	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	
3916 10	Of polymers of ethylene:	
3916 10 10	Rods of polyethylene	2.75%
3916 10 20	Canes	2.75%
3916 10 90	Other	2.75%
3916 20	Of polymers of vinyl chloride:	
	Of poly (vinyl chloride) copolymers :	
3916 20 11	Canes	2.75%
3916 20 19	Other	2.75%
	Other:	
3916 20 91	Canes	2.75%
3916 20 99	Other	2.75%
3916 90	Of other plastics:	

3916 90 10	Canes Of phenoplast, aminoplast, alkyds and Polyesters, polyamides, polyurethanes, epoxide-resins (including waste and scrap), polypropylene and acrylic, methacrylic and acrylomethacrylic polymers :	2.75%
3916 90 21	Of phenoplast	2.75%
3916 90 22	Of aminoplast	2.75%
3916 90 23	Of alkyds and polysters	2.75%
3916 90 24	Of polyamides	2.75%
3916 90 25	Of polyurethanes	2.75%
3916 90 26	Of epoxide-resins (including waste and scrap)	2.75%
3916 90 27	Of polypropylene	2.75%
3916 90 28	Of acrylicmethacrylic and acrylomethacrylic polymers	2.75%
	Of polymerization and copolymerisation products of polystyrene and polymethyl methacrylate:	
3916 90 31	Of polymerization and copolymerisation products of polystyrene	2.75%
3916 90 32	Of polymethyl methacrylate	2.75%
3916 90 40	Of regenerated cellulose	2.75%
3916 90 50	Of cellulose nitrate and celluloids, whether or not plasticized	2.75%
3916 90 60	Of vulcanized fibre	2.75%
3916 90 70	Of cellulose acetate and acetate butyrate, whether or not plasticized	2.75%
3916 90 80	Of vinyl plastic	2.75%
3916 90 90	Of other polymerization and copolymerisation products	2.75%
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastic Artificial guts (sausage casings) of hardened protein or of cellulosic materials	
3917 10 10	Of hardened protein	2.75%
3917 10 20	Of cellulosic materials	2.75%
	Tubes, pipes and hoses, rigid:	
3917 21	Of polymers of ethylene	
3917 21 20	Tubes of polyethylene	2.75%
3917 21 90	Other	2.75%
3917 22 00	Of polymers of propylene	2.75%
3917 23	Of polymers of vinyl chloride :	
3917 23 10	Seamless tubes	2.75%
3917 23 90	Other	2.75%
3917 29	Of other plastics:	
3917 29 10	Seamless tubes of copolymers of vinyl acetate and vinyl chloride	2.75%

3917 29 20	Seamless tubes of polymers and copolymers of polystyrene	2.75%
3917 29 30	Tubes of cellulose nitrate and celluloids, whether or not plasticised	2.75%
3917 29 40	Tubes of cellulose acetate or acetate butyrate	2.75%
3917 29 50	Tubes of vinyl plastics	2.75%
3917 29 90	Other	2.75%
	Other tubes, pipes and hoses :	
3917 31 00	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa	2.75%
	Other, not reinforced or otherwise combined with other materials, without fittings:	
3917 32 10	Of condensation or rearrangement polymerization products, whether or not chemically modified	2.75%
3917 32 20	Of addition polymerization products	2.75%
3917 32 90	Other	2.75%
3917 33 00	Other, not reinforced or otherwise combined with other materials, with fittings	2.75%
3917 39	Other :	
3917 39 10	Of condensation or rearrangement polymerization products, whether or not chemically modified	2.75%
3917 39 20	Of addition polymerization products	2.75%
3917 39 90	Other	2.75%
3917 40 00	Fittings	2.75%
3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this chapter	
3918 10	Of polymers of vinyl chloride:	
3918 10 10	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	2.75%
3918 10 90	Other	2.75%
3918 90	Of other plastics:	
3918 90 10	Floor coverings of linotype	2.75%
3918 90 20	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	2.75%
3918 90 90	Other	2.75%
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	
3919 10 00	In rolls of width not exceeding 20 cm	2.75%
3919 90	Other:	
3919 90 10	Plastic stickers, whether or not printed, embossed, or impregnated	2.75%

(1)	(2)	(3)
3919 90 20	Cellulose adhesive tape	2.75%
3919 90 90	Other	2.75%
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	
3920 10	Of polymers of ethylene : Sheets of polyethylene :	
3920 10 11	Rigid, plain	2.75%
3920 10 12	Flexible, plain	2.75%
3920 10 19	Other	2.75%
	Other :	
3920 10 91	Rigid, plain	2.75%
3920 10 92	Flexible, plain	2.75%
3920 10 99	Other	2.75%
3920 20	Of polymers of propylene:	
3920 20 10	Rigid, plain	2.75%
3920 20 20	Flexible, plain	2.75%
3920 20 90	Other	2.75%
3920 30	Of polymers of styrene:	
3920 30 10	Rigid, plain	2.75%
3920 30 20	Flexible, plain	2.75%
3920 30 90	Other	2.75%
	Of polymers of vinyl chloride :	
3920 43 00	Containing by weight not less than 6% of plasticizers	2.75%
3920 49 00	Other	2.75%
	Of acrylic polymers :	
3920 51	Of poly (methyl methacrylate): Sheets :	
3920 51 11	Rigid, plain	2.75%
3920 51 12	Flexible, plain	2.75%
3920 51 19	Other	2.75%
3920 59	Other : Polyacrylate sheets :	2.75%
3920 59 11	Rigid, plain	2.75%
3920 59 12	Flexible, plain	2.75%
3920 59 19	Other	2.75%
	Other :	

(1)	(2)	(3)
3920 59 91	Rigid, plain	2.75%
3920 59 92	Flexible, plain	2.75%
3920 59 99	Other	2.75%
	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :	
3920 61	Of polycarbonates:	
3920 61 10	Rigid, plain	2.75%
3920 61 20	Flexible, plain	2.75%
3920 61 90	Other	2.75%
3920 62	Of poly (ethylene terephthalate):	
3920 62 10	Rigid, plain	2.75%
3920 62 20	Flexible, plain	2.75%
3920 62 90	Other	2.75%
3920 63	Of unsaturated polyesters :	
3920 63 10	Rigid, plain	
3020 73 20	Flexible, plain	2.75%
3920 63 90	Other	2.75%
3920 69	Of other polyesters :	2.75%
	Packing film:	
3920 69 11	Rigid, plain	
3920 69 12	Flexible, plain	2.75%
3920 69 19	Other	2.75%
	Sun and/or dust control film:	2.75%
3920 69 21	Rigid, plain	
3920 69 22	Flexible, plain	4%
3920 69 29	Other	4%
	Other film	4%
3920 69 31	Rigid, plain	4%
3920 69 32	Flexible, plain	4%
3920 69 39	Other	4%
	Other : Rigid,	4%
3920 69 91	plain Flexible,	
3920 69 92	plain Other	2.75%
3920 69 99	Of cellulose or its chemical derivatives :	2.75%
	Of regenerated cellulose :	2.75%

(1)	(2)	(3)
3920 71	Cello phane transparent:	
3920 71 11	Film	2.75%
3920 71 19	Other	2.75%
	Sheets of cellulose nitrate and celluloid, whether or not plasticized:	
3920 71 21	Plain	2.75%
3920 71 29	Other	2.75%
	Other :	
3920 71 91	Rigid, plain	2.75%
3920 71 92	Flexible, plain	2.75%
3920 71 99	Other	2.75%
3920 72	Of vulcanized fibre:	
3920 72 10	Rigid, plain	2.75%
3920 72 20	Flexible, plain	2.75%
3920 72 90	Other	
3920 73	Of cellulose acetate:	2.75%
	Sheet of cellulose acetate, non-plasticized:	
3920 73 11	Rigid, plain	2.75%
3920 73 12	Flexible, plain	2.75%
3920 73 19	Other	2.75%
	Sheets of cellulose acetate, plasticized :	2.75%
3920 73 21	Rigid, plain	2.75%
3920 73 22	Flexible, plain	2.75%
3920 73 29	Other	2.75%
	Other : Rigid,	2.75%
3920 73 91	plain Flexible,	2.75%
3920 73 92	plain Other	2.75%
3920 73 99	Of other cellulose derivatives :	2.75%
3920 79	Sheets of cellulose nitrate and celluloid, whether or not plasticized :	2.75%
	Rigid, plain	
3920 79 11	Flexible, plain	2.75%
3920 79 12	Other	2.75%
3920 79 19	Other :	2.75%
	Rigid, plain	2.75%
3920 79 91	Flexible, plain	2.75%
3920 79 92		2.75%

(1)	(2)	(3)
3920 79 99	Other	2.75%
3920 91	Of other plastics :	2.75%
3920 91 11	Rigid, plain	2.75%
3920 91 12	Flexible plain	2.75%
3920 91 19	Other	2.75%
3920 92	Of polyamides :	2.75%
	Poly (amide fluoride) film :	2.75%
3920 92 11	Rigid, plain	2.75%
3920 92 12	Flexible plain	2.75%
3920 92 19	Other	2.75%
	Other :	
3920 92 91	Rigid, plain	2.75%
3920 92 92	Fleixible, plain	2.75%
3920 92 99	Other	2.75%
3920 93	Of amino-resins :	
3920 93 10	Rigid, plain	2.75%
3920 93 20	Flexible, plain	2.75%
3920 93 90	Other	2.75%
3920 94	Of phenolic resins :	
3920 94 10	Rigid, plain	2.75%
3920 94 20	Flexible, plain	2.75%
3920 94 90	Other	2.75%
3920 99	Of other plastics :	
	Plates, sheets, film, foil and strip of poly (vinyl acetate):	
3920 99 11	Rigid, plain	2.75%
3920 99 12	Flexible, plain	2.75%
3920 99 19	Other	2.75%
	Film, sheets, strip of vinyl plastics :	
3920 99 21	Rigid, plain	2.75%
3920 99 22	Flexible, plain	2.75%
3920 99 29	Other	2.75%
	Plastes, sheets, strip, film or foil of copolymers of vinyl chloride and vinyl acetate :	
3920 99 31	Rigid, plain	2.75%
3920 99 32	Flexible, plain	2.75%
3920 99 39	Other	2.75%

(1)	(2)	(3)
	Sheet of poly (tetrafluoro-ethylene) (PTFE):	
3920 99 41	Rigid, plain	2.75%
3920 99 42	Flexible, plain	2.75%
3920 99 49	Other	2.75%
	Retro reflective sheeting:	
3920 99 51	Rigid, plain	2.75%
3920 99 52	Flexible, plain	2.75%
3920 99 59	Other	2.75%
3920 99 60	Clicking boards for leather machinery	2.75%
	Other : Rigid,	
3920 99 91	plain Flexible,	2.75%
3920 99 92	plain Other	2.75%
3920 99 99		2.75%
3921	Other plates, sheets, film, foil and strip, of plastics	
	Cellular:	
3921 11 00	Of polymers of styrene	2.75%
3921 12 00	Of polymers of vinyl chloride	2.75%
3921 13	Of polyurethanes:	
3921 13 10	Flexible	2.75%
3921 13 90	Other	2.75%
3921 14 00	Of regenerated cellulose	2.75%
3921 19 00	Of other plastics	2.75%
3921 90	Other:	
3921 90 10	Thermocol	2.75%
	Of polymers of vinyl chloride :	
3921 90 21	Rigid, lacquered	2.75%
3921 90 22	Flexible, lacquered	2.75%
3921 90 23	Rigid, metallised	2.75%
3921 90 24	Flexible, metallised	2.75%
3921 90 25	Rigid, laminated	2.75%
3921 90 25	Flexible, laminated	2.75%
3921 90 29	Other	2.75%
	Of regenerated cellulose:	
3921 90 31	Rigid, lacquered	2.75%
3921 90 32	Flexible, lacquered	2.75%
3921 90 33	Rigid, metallised	2.75%

(1)	(2)	(3)
3921 90 34	Flexible, metallised	2.75%
3921 90 35	Rigid, laminated	2.75%
3921 90 36	Flexible, laminated	2.75%
3921 90 39	Other	2.75%
	Other :	
3921 90 91	Rigid, lacquered	2.75%
3921 90 92	Flexible, lacquered	2.75%
3921 90 93	Rigid, metallised	2.75%
3921 90 94	Flexible, metallised	2.75%
3921 90 95	Rigid, laminated	2.75%
3921 90 96	Flexible, laminated	2.75%
3921 90 99	Other	2.75%
3922	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics	
3922 10 00	Baths, shower-baths, sinks and wash basins	2.75%
3922 20 00	Lavatory seats and covers	2.75%
3922 90 00	Other	2.75%
3923	Articles for the conveyance or packing of goods, of plastics, stoppers, lids, caps and other closures, of plastics	
3923 10	Boxes, cases, crates and similar articles :	
3923 10 10	Plastic containers for audio or video cassettes, cassette tapes, floppy disk and similar articles	2.75%
3923 10 20	Watch-box, jewellery box and similar containers of plastics	2.75%
3923 10 30	Insulated ware	2.75%
3923 10 40	Packing for accommodating connectors	2.75%
3923 10 90	Other	2.75%
	Sacks and bags (including cones):	
3923 21 00	Of polymers of ethylene	2.75%
3923 29	Of other plastics :	
3923 29 10	Of poly (vinyl chloride)	2.75%
3923 29 90	Other	2.75%
3923 30	Carboys, bottles, flasks and similar articles :	
3923 30 10	Insulated ware	2.75%
3923 30 90	Other	2.75%
3923 40 00	Spools, cops, bobbins and similar supports	2.75%
3923 50	Stoppers, lids, caps and other closures :	

(1)	(2)	(3)
3923 50 10	Caps and closures for bottles	2.75%
3923 50 90	Other Other :	2.75%
3923 90	Insulated ware	
3923 90 10	Aseptic bags	2.75%
3923 90 20	Other	2.75%
3923 90 90		2.75%
3924	Tableware, kitchenware, other household articles and toilet articles, of plastics	
3924 10	Tableware and kitchenware :	
3924 10 10	Insulated ware	2.75%
3924 10 90	Other	2.75%
3924 90	Other :	
3924 90 10	Toilet articles	2.75%
3924 90 20	Insulated ware	2.75%
3924 90 90	Other	2.75%
3925	Builders' ware of plastics, not elsewhere specified or included	
3925 10 00	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	2.75%
3925 20 00	Doors, windows and their frames and thresholds for doors	2.75%
3925 30 00	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof.	2.75%
3925 90	Other :	
3925 90 10	Of polyurethane	2.75%
3925 90 90	Other	2.75%
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914	
3926 10	Office or school supplies :	
	Office supplies of a kind classified as stationery other than pins, clips, and writing instruments :	
3926 10 00	Of polyurethane foam	2.75%
3926 10 19	Other	2.75%
	Other:	
3926 10 91	Of polyurethane foam	2.75%
3926 10 99	Other	2.75%
3926 20	Articles of apparel and clothing accessories (including gloves, mittens and mitts):	
3926 20 11	Disposable	2.75%

(1)	(2)	(3)
3926 20 19	Non-disposable	2.75%
	Aprons :	
3926 20 21	Of polyurethane foam	2.75%
3926 20 29	Other	2.75%
	Plastic stickers for garments :	
3926 20 31	Of polyurethane foam	2.75%
3926 20 39	Other	2.75%
	Collar stays, patties, butterfly, shoulder-pads and other stays :	
3926 20 41	Of polyurethane foam	2.75%
3926 20 49	Other	2.75%
	Other :	
3926 20 91	Of polyurethane foam	2.75%
3926 20 99	Other	2.75%
3926 30	Fittings for furniture, coach work or the like :	
3926 30 10	Of polyurethane foam	2.75%
3926 30 90	Other	2.75%
3926 40	Statuettes and other ornamental articles :	
	Bangles :	
3926 40 11	Of polyurethane foam	2.75%
3926 40 19	Other	2.75%
	Beads :	
3926 40 21	Of polyurethane foam	2.75%
3926 40 29	Other	2.75%
	Statuettes :	
3926 40 31	Of polyurethane foam	2.75%
3926 40 39	Other	2.75%
	Table and other household articles (including hotel and restaurant) for decoration::	
3926 40 41	Of polyurethane foam	2.75%
3926 40 49	Other	2.75%
	Decorative sheets ::	
3926 40 51	Of polyurethane foam	2.75%
3926 40 59	Other	2.75%
3926 40 60	Sequine	2.75%
	Other :	
3926 40 91	Of polyurethane foam	2.75%

(1)	(2)	(3)
3926 40 99	Other	2.75%
3926 90	Other :	
3926 90 10	PVC belt conveyor	2.75%
	Couplers, packing rings, O rings and the like:	
3926 90 21	Of polyurethane foam	2.75%
3926 90 29	Other	2.75%
	Lasts, with or without steel hinges; EVA and grape sheets for soles and heels; welts:	
3926 90 31	Of polyurethane foam	2.75%
3926 90 39	Other	2.75%
	Rings, buckles, tacks, washers and other decorative fittings made of plastic used as trimmings and embellishments for leather products; patterns for leather foot wear, leather garments and leather goods :	
3926 90 41	Of polyurethane foam	2.75%
3926 90 49	Other	2.75%
	Retroreflective sheeting of other than of heading 3920:	
3926 90 51	Of polyurethane foam	2.75%
3926 90 59	Other	2.75%
	Hangers:	
3926 90 61	Of polyurethane foam	2.75%
3926 90 69	Other	2.75%
	Plastic or nylon tipped hammers; insulating liner of nylon, HDPE:	
3926 90 71	Of polyurethane foam	2.75%
3926 90 79	Other	2.75%
3926 90 80	Polypropylene articles, not elsewhere specified or included	2.75%
	Other :	
3926 90 91	Of polyurethane foam	2.75%
3926 90 99	Other	2.75%

CHAPTER 40

Rubber and articles thereof

Notes :

1. Except where the context otherwise requires, throughout this Schedule the expression "rubber" means the following products, whether or not vulcanized 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 4011 to 4013).

3. In headings 4001 to 4003 and 4005, 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 4002, the expression "synthetic rubber" applies to:

- (a) unsaturated synthetic substances which can be irreversibly transformed by vulcanization 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 vulcanizing 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 4001 and 4002 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with :
- (i) vulcanizing 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);
- (c) the presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 4001 or 4002, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :
- (j) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following :

heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface- active agents (generally for obtaining electropositive rubber latexes), anti-oxidants, coagulants, crumbling agents, freeze-resisting agents peptisers, preservatives, vulcanized, viscosity-control agents, or similar special purpose additives.

6. For the purposes of heading 4004, 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 or vulcanized rubber, of which any cross-sectional dimension exceeds 5 mm., is to be classified as strip, rods or profile shapes, of heading 4008.
8. Heading 4010 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 4001, 4002, 4003, 4005 and 4008, 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 4008, the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Supplementary Notes :

1. For the purposes of headings 4009 and 4010, while calculating the percentage of rubber compound contents, the weight of canvas, yarn, metallic wires, washers, rivets and the like, where such products, form integral part of ingredient of such rubber products, shall be taken into account, but the weight of metallic fitments and surface finishing necessary to make the belting and tubing suitable for particular end uses, shall be ignored.

2. Tariff item 4008 21 10 shall also apply to “plates”, “sheets”, and “strips”, whether or not cut to shape and surface-worked or further worked so as to render them fit for resoling or repairing or re-treading of rubber tyres.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	
4001 10	Natural rubber latex, whether or not pre-vulcanised:	2%
4001 10 10	Prevulcanised	2%
4001 10 20	Other than prevulcanised	2%
	Natural rubber in other forms:	
4001 21 00	Smoked sheets	2%
4001 22 00	Technically specified natural rubber (TSNR)	2%
4001 29	Other :	2%
4001 29 10	Hevea	2%
4001 29 20	Pale crepe	2%
4001 29 30	Estate brown crepe	2%
4001 29 40	Oil extended natural rubber	2%
4001 29 90	Other	2%
4001 30 00	Balata, gutta-percha, guayule, chicle and similar natural gums	2%
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip	
	Styrene-butadiene rubber (SBR); carboxylated styrenebutadiene rubber (XSBR):	
4002 11 00	Latex	2%
4002 19	Other :	2%
4002 19 10	Oil extended styrene butadiene rubber	2%
4002 19 20	Styrene butadiene rubber with styrene content exceeding 50%	2%
4002 19 30	Styrene butadiene styrene oil bound copolymer	2%
4002 19 90	Other	2%
4002 20 00	Butadiene rubber (BR)	2%

(1)	(2)	(3)
	Isobutene-isoprene (butyl) rubber (IIR);	
	halo-isobutene-isoprene rubber (CIIR or BIIR):	
4002 31 00	Isobutene –isoprene (butyl) rubber (IIR)	2%
4002 39 00	Other	2%
	Chlorprene (chlorobutadiene) rubber (CR):	
4002 41 00	Latex	2%
4002 49 00	Other	2%
	Acrylonitrile-butadiene rubber (NBR);	2%
4002 51 00	Latex	2%
4002 59 00	Other	2%
4002 60 00	Isoprene rubber (IR)	2%
4002 70 00	Ethylene-propylene-non-conjugated diene rubber (EPDM)	2%
4002 80	Mixtures of any product of heading 40 01 with any product of this heading:	2%
4002 80 10	Latex	2%
4002 80 20	Chemically modified form of natural rubber including graft rubber	2%
4002 80 90	Other	2%
	Other :	
4002 91 00	Latex	2%
4002 99	Other :	2%
4002 99 10	Factice (rubber substitute derived from oil)	2%
4002 99 20	Tread rubber compound, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres	2%
4002 99 90	Other	2%
4003 00 00	Reclaimed rubber in primary forms or in plates, sheets or strip	2%
4004 00 00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	2%
4005	Compound rubber, unvulcanised, in primary forms or in plates, sheets or strip	
4005 10 00	Compounded with carbon black or silica	2%
4005 20	Solutions; dispersions other than those of sub-heading 4005 10:	2%
4005 20 10	Can sealing compound	2%
4005 20 90	Other	2%
	Other :	
4005 91	Plates, sheets and strip:	2%
(1)	(2)	(3)

4005 91 90	Hospital sheeting	2%
4005 91 90	Other	2%
4005 99	Other :	2%
4005 99 10	Granules of unvulcanised natural or synthetic rubber, compounded, ready for vulcanization	2%
4005 99 90	Other	2%
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber	
4006 10 00	Camel-back” strips for retreading rubber tyres	2%
4006 90	Other:	2%
4006 90 10	Thread, not covered	2%
4006 90 90	Other	2%
4007	Vulcanized rubber thread and cord	
4007 00	Vulcanized rubber thread and cord:	2%
4007 00 10	Thread, not covered	2%
4007 00 20	Cord, not covered	2%
4007 00 90	Other	2%
4008	Plates, sheets, trip, rods and profile shapes, of vulcanized rubber other than hard rubber	
	Of cellular rubber:	2%
4008 11	Plates, sheets and strip:	2%
4008 11 10	Of micro-cellular rubber	2%
4008 11 90	Other	2%
4008 19	Other :	2%
4008 19 10	Blocks of micro-cellular rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined, for footwear	2%
4008 19 90	Other	2%
	Of non-cellular rubber:	
4008 21	Plates, sheets and strip:	2%
4008 21 90	Other	2%
4008 29	Other:	2%
4008 29 10	Rubber sheets and resin rubber sheets for soles and heels	2%
4008 29 20	Blocks used in the manufacture of soles, heels or soles and heels combined, for footwear	2%
4008 29 30	Latex foam sponge	2%
4008 29 40	Tread rubber and tread packing strip for resoling or repairing or retreading rubber tyres	2%

(1)	(2)	(3)
4008 29 90	Other	2%
4009	Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)	
	Not reinforced or otherwise combined with other materials:	
4009 11 00	Without fittings	2%
4009 12 00	With fittings	2%
	Reinforced or otherwise combined only with metal:	
4009 21 00	Without fittings	2%
4009 22 00	With fittings	2%
	Reinforced or otherwise combined only with textile materials:	
4009 32 00	Without fittings	2%
4009 32 00	With fittings	2%
	Reinforced or otherwise combined with other materials:	2%
4009 41 00	Without fittings	2%
4009 32 00	With fittings	2%
4010	Conveyor or transmission belts or belting of vulcanized rubber	
	Conveyor belts or belting:	
4010 11	Reinforced only with metal:	2.5%
4010 11 10	Where the rubber compound content is less than 25% by weight	2.5%
4010 11 90	Other	2.5%
4010 12	Reinforced only with textile materials:	2.5%
4010 12 10	Where the rubber compound content is less than 25% by weight	2.5%
4010 12 90	Other	2.5%
4010 13	Reinforced only with plastics :	2.5%
4010 13 10	Where the rubber compound content is less than 25% by weight	2.5%
4010 13 90	Other	
4010 19	Other :	2.5%
4010 19 10	Where the rubber compound content is less than 25% by weight	2.5%
4010 19 90	Other	2.5%
	Transmission belts or belting:	
4010 31	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding	2.5%

(1)	(2)	(3)
	180 cm but not exceeding 240 cm:	
4010 31 10	Where the rubber compound content is less than 25% by weight	2.5%
4010 31 90	Other	2.5%
4010 32	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:	2.5%
4010 32 10	Where the rubber compound content is less than 25% by weight	2.5%
4010 32 90	Other	2.5%
		2.5%
4010 33	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:	2.5%
4010 33 10	Where the rubber compound content is less than 25% by weight	2.5%
4010 33 90	Other	2.5%
4010 34	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:	2.5%
4010 34 10	Where the rubber compound content is less than 25% by weight	2.5%
4010 34 90	Other	2.5%
4010 35	Endless synchronous belts of an outside circumference exceeding 60 cm but not exceeding 150 cm:	2.5%
4010 35 10	Where the rubber compound content is less than 25% by weight	2.5%
4010 35 90	Other	2.5%
4010 36	Endless synchronous belts of an outside circumference exceeding 150 cm but not exceeding 198 cm:	2.5%
4010 36 10	Where the rubber compound content is less than 25% by weight	2.5%
4010 36 90	Other	2.5%
4010 39	Other::	2.5%
	Where the rubber compound content is less than 25% by weight:	
4010 39 11	Endless flat belt	2.5%
4010 39 12	Ply belting	2.5%
4010 39 19	Other	2.5%
	Other :	
4010 39 91	Endless flat belt	2.5%

(1)	(2)	(3)
4010 39 92	Ply belting	2.5%
4010 39 99	Other	2.5%
4011	New pneumatic tyres, of rubber	
4011 10	Of a kind used on motor cars (including station wagons and racing cars):	2%
4011 10 10	Radials	2%
4011 10 90	Other	2%
4011 20	Of a kind used on buses or lorries:	2%
4011 20 10	Radials	2%
4011 20 90	Other	2%
4011 30 00	Of a kind used on aircraft	2%
4011 40	Of a kind used on motor cycles:	2%
4011 40 10	For motor cycles	2%
4011 40 20	For motor scooters	2%
4011 40 90	Other	2%
4011 50	Of a kind used on bicycles:	2%
4011 50 10	Multi-cellular polyurethane (MCP) tubeless tyres	2%
4011 50 90	Other, having a "herring-bone" or similar tread	2%
	Other, having a "herring-bone" or similar tread :	
4011 60 00	Of a kind used on agricultural or forestry vehicles and machines	2%
4011 62 00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	2%
4011 63 00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	2 %
4011 69 00	Other	2%
	Other :	
4011 92 00	Of a kind used on agricultural or forestry vehicles and machines	2%
4011 93 00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	2%
4011 94 00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	2%
4011 99 00	Other	2%
4012	Retreaded or used pneumatic tyres of rubber, solid or cushion tyres, tyre treads and tyre flaps, of rubber	

(1)	(2)	(3)
	Retreaded tyres: 4012 11 00 Of a kind used on motor cars (including station wagons and racing cars) 4012 12 00 Of a kind used on buses or lorries 4012 13 00 Of a kind used on aircraft 4012 19 Other: 4012 19 10 For two wheelers 4012 19 90 Other 4012 20 Used pneumatic tyres: 4012 20 10 For buses, lorries and earth moving equipments including light commercial vehicles 4012 20 20 For passenger automobile vehicles, including two wheelers, three wheelers and personal type vehicles 4012 20 90 Other 4012 90 Other: 4012 90 10 Solid rubber tyres for motor vehicles 4012 90 20 Solid rubber tyres for other vehicles 4012 90 30 Tyres with metal framework Tyre flaps: 4012 90 41 Of a kind used in two-wheeled and three-wheeled motor vehicles	2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 2%
	4012 90 49 Other 4012 90 50 Tyre treads, interchangeable 4012 90 90 Other	2% 2% 2%
	4013 Inner tubes, of rubber 4013 10 Of a kind used on motor cars (including station wagons and racing cars), buses or lorries: 4013 10 10 For motor cars 4013 10 20 For lorries and buses 4013 20 00 Of a kind used on bicycles 4013 90 Other: 4013 90 10 For aircraft 4013 90 20 For motor cycle 4013 90 30 For off the road vehicles, not elsewhere specified or included For tractors: 4013 90 41 Rear tyres 4013 90 49 Other	2% 2% 2% 2% 2% 2% 2% 2%

(1)	(2)	(3)
4013 90 50	Of a kind used in tyres of cycle rickshaws and three-wheeled powered cycle-rickshaws	2%
4013 90 90	Other	2%
4014	Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber	
4014 10	Sheath contraceptives:	
4014 10 10	Rubber contraceptives, male (condoms)	0%
4014 10 20	Rubber contraceptives, female (diaphragms), such as cervical caps	0%
4014 90	Other :	2%
4014 90 10	Hot water bottles	2%
4014 90 20	Ice bags	2%
4014 90 30	Feeding bottle nipples	2%
4014 90 90	Other	
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts) for all purposes, of vulcanized rubber other than hard rubber	
	Gloves, mittens and mitts:	4%
4015 11 00	Surgical	4%
4015 19 00	Other	
4015 90	Other :	
4015 90 10	Rubber apron	2%
4015 90 20	Labels	2.5%
4015 90 30	Industrial gloves	2.5%
	Other :	
4015 90 91	Diving suits	2%
4015 90 99	Other	2%
4016	Other articles of vulcanized rubber other than hard rubber	
4016 10 00	Of cellular rubber	2%
	Other :	
4016 91 00	Floor coverings and mats	2%
4016 92 00	Erasers	2%
4016 93	Gaskets, washers and other seals:	2%
4016 93 10	Patches for puncture repair of self-vulcanising rubber or a rubber backing	2%
4016 93 20	Rubber rings (O-ring)	2%
4016 93 30	Rubber seals (Oil seals and the like)	2%

(1)	(2)	(3)
4016 93 40	Gaskets	2.5%
4016 93 50	Washers	2.5%
4016 93 60	Plugs	2.5%
4016 93 90	Other	2.5%
4016 94 00	Boat or dock fenders, whether or not inflatable	2.5%
4016 95	Other inflatable articles :	2.5%
4016 95 10	Air mattresses	2.5%
4016 95 90	Other	2.5%
4016 99	Other:	2.5%
4016 99 10	Rubber cots for textile industry	2.5%
4016 99 20	Rubber bands	2.5%
4016 99 30	Rubber threads	2.5%
4016 99 40	Rubber blankets	2.5%
4016 99 50	Rubber cushions	2.5%
4016 99 60	Rubber bushes	2.5%
4016 99 70	Ear plug	2.5%
4016 99 80	Stoppers	2.5%
4016 99 90	Other	2.5%
4017	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	
4017 00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:	2%
4017 00 10	Plates, sheets, rods and tubes of ebonite and vulcanite	2%
4017 00 20	Scrap, waste and powder of hardened rubber (ebonite and vulcanite)	2%
4017 00 30	Printers' rollers	2.5%
4017 00 40	Textile rollers	2.5%
4017 00 50	Typewriters and cyclostyling rollers	2.5%
4017 00 90	Other	2.5%

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-WORK GUT)

CHAPTER 41

Raw hides and skins (other than furskins) and leather)

Notes :

1. This Chapter does not cover:
 - (a) parings or similar waste, or raw hides or skins (heading 0511);
 - (b) birdskins or parts of birdskins, with their feathers or down, of heading 0505 or 6701; 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, Broadstail, 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 reindeer, of elk, of deer, of roebucks or of dogs.
2. (A) Headings 4104 to 4106 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 4101 to 4103, as the case may be).

(B) For the purposes of headings 4104 to 4106, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
3. Throughout this Schedule, the expression "composition leather" means only substances of the kind referred to in heading 4115.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
4101	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	Wholly hides and skins of a weight per skin not exceeding 8 kg. when simply dried, 10kg. when dry-salted, or 16 kg. when fresh, wet-salted or otherwise preserved:	1.25%
4101 20 10	Of cow, including cow calf	1.25%
4101 20 20	Of buffalo, including buffalo calf	1.25%
4101 20 90	Other	1.25%
4101 50	Whole hides and skins, of a weight exceeding 16 kg.:	1.25%

(1)	(2)	(3)
4101 50 10	Of cow, including cow calf	1.25%
4101 50 20	Of buffalo, including buffalo calf	1.25%
4101 50 90	Other	1.25%
4101 90	Other, including butts, bends and bellies:	
4101 90 10	Of cow, including cow calf	1.25%
4101 90 20	Of buffalo, including buffalo calf	1.25%
4101 90 90	Other	1.25%
4102	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	With wool on:	1.25%
4102 10 10	Sheep skins	1.25%
4102 10 20	Pelts of baby lambs	1.25%
4102 10 30	Lamb skins, other than pelts	1.25%
	Without wool on:	1.25%
4102 21	Pickled:	1.25%
4102 21 10	Sheep skins	1.25%
4102 21 20	Lamb skins	1.25%
4102 21 30	Lamb pelt	1.25%
4102 29	Other:	1.25%
4102 29 10	Sheep skins	1.25%
4102 29 20	Lamb skins	1.25%

4103	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 10	Of goats or kids:	1.25%
4103 10 10	Goat skins, pickled (wet salted)	1.25%
4103 10 20	Goat skins, dry salted	1.25%
4103 10 30	Goat skins, otherwise cured (dried, unsalted)	1.25%
4103 10 40	Kind skins	1.25%
4103 10 90	Other	1.25%
4103 20 00	Of reptiles	1.25%
4103 30 00	Of swine	1.25%
4103 90 00	Other	1.25%
4104	Tanned or crust hides and skins of bovine (including	

(1)	(2)	(3)
	buffalo) or equine animals, without hair on, whether or not split, but not further prepared In the wet state (including wet-blue)	
4104 11 00	Full grains, unsplit; grain splits	1.25%
4104 19 00	Other	1.25%
	In the dry state (crust):	
4104 41 00	Full grains, unsplit; grain splits	1.25%
4104 49 00	Other	1.25%
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	
4105 10 00	In the wet state (including wet-blue)	1.25%
4105 30 00	IN the dry state (crust)	1.25%
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split but not further prepared	
	Of goats or kids:	
4106 21 00	In the wet state (including wet-blue)	1.25%
4106 22 00	In the dry state (crust)	1.25%
	Of swine:	
4106 31 00	In the wet state (including wet-blue)	1.25%
4106 32 00	In the dry state (crust)	1.25%
4106 40 00	Of reptiles	1.25%
	Other :	
4106 91 00	In the wet state (including wet-blue)	1.25%
4106 92 00	In the dry state (crust)	1.25%

4107	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 4114 Whole hides and skins:	
4107 11 00	Full grains, unsplit	2.5%
4107 12 00	Grain splits	2.5%
4107 19 00	Other	2.5%
	Other, including sides:	
4107 91 00	Full grains, unsplit	2.5%
4107 92 00	Grain splits	2.5%
4107 99 00	Other	2.5%
4112 00 00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or	2.5%

(1)	(2)	(3)
	lamb, without wool on, whether or not split, other than leather of heading 4114	
4113	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 4114	
4113 10 00	Of goats or kids	2.5%
4113 20 00	Of swine	2.5%
4113 30 00	Of reptiles	2.5%
4113 90 00	Other	2.5%
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	
4114 10 00	Chamois (including combination chamois) leather	2.5%
4114 20	Patent leather and patent laminated leather; metallised leather:	2.5%
4114 20 10	Patent leather and patent laminated leather	2.5%
4114 20 20	Metallised leather	2.5%
4115	Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	
4115 10 00	Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls	2.5%
4115 20	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour:	2.5%
4115 20 10	Cuttings of leather	2.5%
4115 20 90	Other	2.5%

CHAPTER 42

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

Notes:

1. This Chapter does not cover:
 - (a) sterile surgical catgut or similar sterile suture materials (heading 3006);
 - (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 4303 or 4304);
 - (c) made up articles of netting (heading 5608);
 - (d) articles of Chapter 64;
 - (e) headgear or parts thereof of Chapter 65;
 - (f) whips, rigid-crops or articles of heading 6602;
 - (g) cuff-links, bracelets or other imitation jewellery (heading 7117);
 - (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 9209);
 - (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 9606.
- 2.(A) In addition to the provisions of Note 1 above, heading 4202 does not cover:
 - (a) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 3923);
 - (b) articles of plaiting materials (heading 4602);

(B) Articles of headings 4202 and 4203 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.
3. For the purposes of heading 4203, 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 9113).

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	2.5%
4202	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 vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper	
	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:	
4202 11	With outer surface of leather, of composition leather or of patent leather:	2.5%
4202 11 10	Travel goods (trunks, suit-cases, sports bags and other similar items) of leather	2.5%
4202 11 20	Toilet-bags and cases, of leather	2.5%
4202 11 30	Satchels Brief-	2.5%
4202 11 40	cases	2.5%
4202 11 50	Executive-cases	2.5%
4202 11 60	Vanity-cases	2.5%
4202 11 70	Atache-cases	2.5%
4202 11 90	Other	2.5%
4202 12	With outer surface of plastic or of textile materials:	2.5%
4202 12 10	Toilet-cases	2.5%
4202 12 20	Plastic moulded suit-cases	2.5%
4202 12 30	Plastic moulded brief-cases	2.5%
4202 12 40	Satchels	2.5%
4202 12 50	Other travel-goods	2.5%
4202 12 60	Brief-cases	2.5%
4202 12 70	Executive-cases other than plastic moulded	2.5%
4202 12 80	Vanity-cases	2.5%
4202 12 90	Other	2.5%

(1)	(2)	(3)
4202 19	Other:	2.5%
4202 19 10	Travel goods (trunks, suit-cases, sports bags, and other similar items) of leather	2.5%
4202 19 20	Toilet-cases	2.5%
4202 19 30	Satchels	2.5%
4202 19 40	Brief-cases (other than plastic moulded)	2.5%
4202 19 50	Executive-cases	2.5%
4202 19 60	Vanity-cases	2.5%
4202 19 90	Other	2.5%
	Hand-bags, whether or not with shoulder strap, including those without handle:	
4202 21	With outer surface of leather, of composition leather or of patent leather:	2.5%
4202 21 10	Hand-bags for ladies	2.5%
4202 21 20	Vanity-bags	2.5%
4202 22 90	Other	2.5%
4202 22	With outer surface of plastic sheeting or of textile materials:	2.5%
4202 22 10	Hand-bags and shopping bags, of artificial plastic material	2.5%
4202 22 20	Hand-bags and shopping bags, of cotton	2.5%
4202 22 30	Hand-bags and shopping bags, of Jute	2.5%
4202 22 40	Vanity-bags	2.5%
4202 22 90	Other	2.5%
4202 29	Other:	2.5%
4202 29 10	Hand bags of other materials excluding wicker-work or basket work	2.5%
4202 29 90	Other	2.5%
	Articles of a kind normally carried in the pocket or in the handbag:	
4202 31	With outer surface of leather, of composition leather or of patent leather:	2.5%
4202 31 10	Jewellery box	2.5%
4202 31 20	Wallets and purses, of leather	2.5%
4202 31 90	Other	2.5%
4202 32	With outer surface of plastic sheeting or of textile materials:	2.5%
4202 32 10	Jewellery box	2.5%
4202 32 90	Other	2.5%
4202 39	Other:	2.5%
4202 39 10	Jewellery box	2.5%

(1)	(2)	(3)
4202 39 90	Other	2.5%
4202 91 00	Other: With outer surface of leather, of composition leather or of patent leather	2.5%
4202 92 00	With outer surface of plastic sheeting or of textile materials	2.5%
4202 99 00	Other	2.5%
4203	Articles of apparel and clothing accessories, of leather or of composition leather	
4203 10	Articles of apparel:	2.5%
4203 10 10	Jackets and jerseys	2.5%
4203 10 90	Other	2.5%
4203 21	Gloves, mittens and mitts: Specially designed for use in sports:	2.5%
4203 21 10	Gloves	2.5%
4203 21 20	Mittens and mitts	2.5%
4203 29	Other:	2.5%
4203 29 10	Gloves for use in industry	2.5%
4203 29 20	Other gloves Mittens	2.5%
4203 29 30	and mitts Belts and	2.5%
4203 30 00	bandoliers	2.5%
4203 40	Other clothing accessories:	2.5%
4203 40 10	Aprons	2.5%
4203 40 20	Semi-chrome grain garments	2.5%
4203 40 90	Other	2.5%
4204	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	
4204 00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	2.5%
4204 00 10	Pickers for cotton machinery	2.5%
4204 00 20	Pickers for jute machinery	2.5%
4204 00 30	Picking bands and straps for textile machinery	2.5%
4204 00 40	Leather belting for machinery	2.5%
4204 00 50	Diaphragm leather	2.5%
4204 00 60	Leather string	2.5%
4204 00 91	Other: Leather board made from leather scrap for the	2.5%

(1)	(2)	(3)
4204 00 99	manufacture of counters and stiffners Other	2.5%
4205	Other articles of leather or of composition leather	
4205 00	Other articles of leather or of composition leather:	2.5%
4205 00 11	Welt	2.5%
4205 00 19	Other	2.5%
4205 00 20	Leather sofa cover	2.5%
4205 00 90	Other	2.5%
4206	Articles of gut (other than silk-worm gut), of gold-beater's skin, of bladders or of tendons	
4206 10	Catgut:	2.5%
4206 10 10	For rackets	2.5%
4206 10 90	Other	2.5%
4206 90 00	Other	2.5%

CHAPTER 43

Furskins and artificial fur; manufactures thereof

Notes :

1. Throughout this Schedule reference to “furskins”, other than to raw furskins of heading 4301 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 0505 or 6707);
 - (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 4203);
 - (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 4303 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 4303 or 4304, as the case may be.
5. Throughout this Schedule, 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 5801 or 6001.)

Tariff Item	Description of Goods	Proposed Rate of L. B. T.
(1)	(2)	(3)
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4201 or 4103	
4301 10 00	Of mink, whole, with or without head, tail or paws	1.25%
4301 30 00	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	1.25%

(1)	(2)	(3)
4301 60 00	Of fox, whole, with or without head, tail or paws	1.25%
4301 70 00	Of seal, whole, with or without head, tail or paws	1.25%
4301 80 00	Other furskins, whole, with or without head, tail or paws	1.25%
4301 90 00	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	1.25%
4302	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 4303	
	Whole skins, with or without head, tail or paws, not assembled:	
4302 11 00	Of mink	1.25%
4302 13 00	Of lamb, the following : Astrakhan, Board tail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	1.25%
4302 19	Other:	1.25%
4302 19 10	Calf skins, with hair on, tanned or dressed	1.25%
4302 19 20	Hides or skins of other bovine and equine animals with hair on, tanned or dressed	1.25%
4302 19 30	Goat (Common) and kid skins with hair on, tanned or dressed	1.25%
4302 19 40	Tiger-cat skins	1.25%
4302 19 90	Hides and skins of other animals with hair on, tanned or dressed	1.25%
4302 20 00	Heads, tails, paws and other pieces or cuttings, not assembled	1.25%
4302 30 00	Whole skins and pieces or cuttings thereof, assembled	1.25%
4303	Articles of apparel, clothing accessories and other articles of furskin	
4303 10	Articles of apparel and clothing accessories:	2.5%
4303 10 10	Of wild animals covered under the Wild Life (Protection) Act, 1972	2.5%
4303 10 20	Of animals covered under Convention on International Trade of Endangered Species (CITES), OTHER THAN THOSE OF Tariff Item 4303 10 10	2.5%
4303 10 90	Other	2.5%
4303 90	Other:	2.5%
4303 90 10	Of wild animals covered under the Wild Life (Protection) Act, 1972	2.5%
4303 90 20	Of animals covered under Convention on International Trade of Endangered Species (CITES), other than those	2.5%
4303 90 90	Other	2.5%

(1)	(2)	(3)
4304	Artificial fur and articles thereof	
4304 00	Artificial fur and articles thereof:	2.5%
	Artificial fur:	
4304 00 11	Artificial fur as trimmings and embellishments for garments, made ups, knitwear, plastic and leather goods	2.5%
4304 00 19	Other	2.5%
4304 00 20	Articles of artificial fur	2.5%

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 1211);
 - (b) bamboos or other materials of a woody and nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 1401);
 - (c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 1404);
 - (d) activated charcoal (heading 3802);
 - (e) articles of heading 4202;
 - (f) goods of Chapter 46;
 - (g) footwear or parts thereof Chapter 64;
 - (h) goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - (ij) goods of heading 6808;
 - (k) imitation jewellery of heading 7117;
 - (l) goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheel wrights' wares);
 - (m) goods of Section XVII (for example, clock cases and musical instruments and part thereof);
 - (n) parts of firearms (heading 9305);
 - (o) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (p) articles of Chapter 95 (for example, toys, games, sports requisites);
 - (q) articles of Chapter 96 (for example, smoking pipes, and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 9603; 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 4414 to 4421 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 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading 4409, 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 4417 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.

Sub-heading Note:

For the purposes of sub-headings 4403 41 to 4403 49, 4407 24 to 4407 29, 4408 31 to 4408 39 and 4412 13 to 4412 99, the expression “tropical wood” means one of the following types of wood :

Abura, Acajou, d’Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse foncé, Cativo, Cedro, Dabema, Dark red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de parsa, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Sequi- Saqui, Sepetir, Sipo, Sucupirea, Suren, Teak, Tauari, Tima, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

Supplementary Notes :

1. “Marine plywood” means plywood conforming to Indian Standard Specification IS : 710-1976.
2. “Aircraft plywood” means plywood conforming to Indian Standard Specification Nos. IS:709-1974 and IS : 4859-1968.
3. For the purposes of heading 4412, the expression “similar laminated wood” includes blockboard, laminboard and batten board, in which the core is thick and composed of blocks, laths or battens of wood glued or otherwise joined together and surface with the outer plies and also panels in which the wooden core is replaced by other materials such as a layer of layers of particle board, fibre board, wood waste glued or otherwise joined together, asbestos or cork.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	
4401 10	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:	2%
4401 10 10	In logs	2%
4401 10 90	Other	2%
	Wood in chips or particles :	
4401 21 00	Coniferous	2%
4401 22 00	Non-coniferous	2%
4401 30 00	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	2%
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	
4402 00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	
4402 00 10	Of coconut shell	0.5%
4402 00 90	Other	0.5%
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	
4403 10 00	Treated with paint, stains, creosote or other preservatives	2%
4403 20	Other, coniferous:	2%
4403 20 10	Sawlogs and veneerlogs	2%
4403 20 20	Poles, piling and posts	2%
4403 20 90	Other	2%
	Other, of tropical wood specified in Sub-heading Note 1 to this Chapter:	
4403 41 00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	2%
4403 49	Other :	2%
4403 49 10	Teak wood in rough	2%
4403 91 90	Other	2%
	Other :	
4403 91 00	Of oak (Quercus Spp.)	2%
4403 92 00	Of beech (Fagus Spp.)	2%
4403 99	Other:	2%
	Andaman Padauk (Pterocarpus dalbaergiodes) Bonsum (Phoebe goalparensis) Gurgan (Dipterocarpus alatsu)	

(1)	(2)	(3)
	Khair (Acacia Catechu) Lampati (Duabanga grandiflora) Laurel (Terminalia alata) Paliwood (Palaquium Elliplicum) and Red Sanders (Pterocar pus Sautanius) and Rose wood (Dalbergea Latifoli):	
4403 99 11	Andaman Padauk (Pterocarous dalbaergiodes)	2%
4403 99 12	Bonsum (Phoebe goalparensis)	2%
4403 99 13	Gurgan (Dipterocarpus alatus)	2%
4403 99 14	Khair (Acacia Catechu)	2%
4403 99 15	Lampati (Duabanga grandiflora)	2%
4403 99 16	Laurel (Terminalia alata)	2%
4403 99 17	Paliwood (Palaquium Elliplicum)	2%
4403 99 18	Red Sanders (Pterocar pus Sautatinus)	2%
4403 99 19	Rose Wood (Dalbergea Latifolio)	2%
	Sal (Chorea robusta) Sandal wood (Santalum albur) Semul (Bombax ceiba) Walnut wood (Juglans binata) Anjam (Hard-wickia binata) Birth (Betula Spp.) Sissoo (Dalbergia sisso) and White cedar (Dysozylum) and the like:	2%
4403 99 21	Sal (Chorea robusta)	2%
4403 99 22	Sandal wood (Santalum alburn)	2%
4403 99 23		2%
4403 99 24	Walnut wood (Juglans binata)	2%
4403 99 25	Anjam (Hardwickia binata)	2%
4403 99 26	Birch (Betula Spp.)	2%
4403 99 27	Sissoo (Dalbergia sisso)	2%
4403 99 28	White cedar (Dysozylum malabaricum)	2%
4403 99 99	Other	2%
4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like	
4404 10 00	Coniferous	2%
4404 20	Non-coniferous:	2%
4404 20 10	Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of working sticks, tool handles, split poles, piles, pickets, stakes and the like	2%
4404 20 20	Drawn Wood	2%
4404 20 90	Other	2%
4405 00 00	Wood woo; wood flour	2%

(1)	(2)	(3)
4406	Railway or tramway sleepers (crossies) of wood	
4406 10 00	Not impregnated	2%
4406 90 00	Other	2%
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	
4407 10	Coniferous:	2%
4407 10 10	Douglas fir (<i>Pseudotsuga Menziesie</i>)	2%
4407 10 20	Pine (<i>Pinus Spp.</i>)	2%
4407 10 90	Other	2%
	Of tropical wood specified in Sub-heading Note 1 to this Chapter :	
4407 24 00	Virola, Mahogany (<i>Swietenia Spp.</i>) Imbuia and Balsa Dark	2%
4407 25 00	Red Meranti, Light Red Meranti and Meranti Bakau White	2%
4407 26 00	Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	2%
4407 29	Other:	2%
4407 29 10	Teak wood	2%
4407 29 90	Other	2%
	Other:	
4407 91 00	Of oak (<i>Quercus Spp.</i>)	2%
4407 92 00	Of beech (<i>Fagus Spp.</i>)	2%
4407 99	Other:	2%
4407 99 10	Of Birch (<i>Betula Spp.</i>)	2%
4407 99 20	Willow	2%
4407 99 90	Other	2%
4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm	
4408 10	Coniferous:	3.5%
4408 10 10	Sheets for plywood	3.5%
4408 10 20	Oak wood veneer	3.5%
4408 10 30	Veneer sheets, for match boxes and match splints	3.5%
4408 10 90	Other	3.5%
	Of tropical wood specified in Sub-heading Note 1 to this Chapter :	

(1)	(2)	(3)
4408 31	Of Dark Red Meranti, Light Red Meranti and Meranti Bakau	3.5%
4408 31 10	Sheets for plywood	3.5%
4408 31 20	Veneer sheets (of Rose wood)	3.5%
4408 31 30	Veneer sheets, for match boxes and match splints	3.5%
4408 31 90	Other	3.5%
4408 39	Other :	3.5%
4408 39 10	Sheets for plywoods	3.5%
4408 39 20	Veneer sheets (of Rose wood)	3.5%
4408 39 30	Veneer sheets, for match boxes and match splints	3.5%
4408 39 90	Other	3.5%
4408 90	Other:	
4408 90 10	Sheets for plywoods	3.5%
4408 90 20	Veneer sheets, for match boxes and match splints	3.5%
4408 90 90	Other	3.5%
4409	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 or faces, whether or not planed, sanded or end-joined	
4409 10	Coniferous:	3.5%
4409 10 10	Planed,tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	3.5%
4409 10 20	Beadings, and mouldings (including moulded, skirting and other moulded boards)	3.5%
4409 10 90	Other	3.5%
4409 20	Non-coniferous:	3.5%
4409 20 10	Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	3.5%
4409 20 20	Beadings and mouldings (including moulded skirting and other moulded boards)	3.5%
4409 20 90	Other	3.5%
4410	Particle board and similar board (for example, oriented strand board and wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances	
	Oriented strand-board and wafer board, of wood:	3.5%
4410 21 00	Unworked or not further worked than sanded	3.5%
4410 29 00	Other	3.5%
	Other, of wood :	

(1)	(2)	(3)
4410 31	Unworked or not further worked than sanded:	3.5%
4410 31 10	Plain particle boards	3.5%
4410 31 20	Insulation board and hardboard	3.5%
4410 31 30	Veneered particle board, not having decorative veneers on any face	3.5%
4410 31 90	Other	3.5%
4410 32	Surface-covered with melamine impregnated paper:	3.5%
4410 32 10	Plain particle boards	3.5%
4410 32 20	Insulation board and hardboard	3.5%
4410 32 30	Veneered particle board, not having decorative veneers on any face	3.5%
4410 32 90	Other	3.5%
4410 33	Surface-covered with decorative laminates of plastics:	3.5%
4410 33 10	Plain particle boards	3.5%
4410 33 20	Insulation board and hardboard	3.5%
4410 33 30	Veneered particle board, not having decorative veneers on any face	3.5%
4410 33 90	Other	3.5%
4410 39	Other:	3.5%
4410 39 10	Plain particle boards	3.5%
4410 39 20	Insulation board and hardboard	3.5%
4410 39 30	Veneered particle board, not having decorative veneers on any face	3.5%
4410 39 90	Other	3.5%
4410 90	Other:	3.5%
	Plastic laminated sheets:	3.5%
4410 90 11	Insulation board and hardboard	3.5%
4410 90 12	Veneered particle board, not having decorative veneers of any face	3.5%
4410 90 19	Other	3.5%
	Other:	
4410 90 91	Plain particle boards	3.5%
4410 90 92	Insulation board and hardboard	3.5%
4410 90 93	Veneered particle board, not having decorative veneers of any face	3.5%
4410 90 99	Other	3.5%
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	

(1)	(2)	(3)
4411 11	Fibreboard of a density exceeding 0.8 g/cm ³ : Not mechanically worked or surface covered:	3.5%
4411 11 10	Hardboard	3.5%
4411 11 90	Other	3.5%
4411 19	Other:	3.5%
4411 19 10	Harboard	3.5%
4411 19 90	Other	3.5%
	Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	
4411 21	Not mechanically worked or surface covered:	3.5%
4411 21 10	Insulation board	3.5%
4411 21 90	Other	3.5%
4411 29	Other:	3.5%
4411 29 10	Insulation board	3.5%
4411 29 90	Other	3.5%
	Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³	
4411 31	Not mechanically worked or surface covered:	3.5%
4411 31 10	Insulation board	3.5%
4411 31 90	Other	3.5%
4411 39	Other:	3.5%
4411 39 10	Insulation board	3.5%
4411 39 90	Other	3.5%
	Other:	
4411 91	Not mechanically worked or surface covered:	3.5%
4411 91 10	Insulation board (homogeneous)	3.5%
4411 91 20	Acoustic insulation board	3.5%
4411 91 30	Other insulation board	3.5%
4411 91 90	Other	3.5%
4411 99	Other:	3.5%
4411 99 10	Insulation board (homogenous)	3.5%
4411 99 20	Acoustic insulation board	3.5%
4411 99 30	Other insulation board	3.5%
4411 99 90	Other	3.5%
4412	Plywood, veneered panels and similar laminated wood	
	Plywood, consisting solely or sheets of wood, each ply not exceeding 6 mm thickness :	

(1)	(2)	(3)
4412 13	With at least one outer ply of tropical wood specified in Sub-heading Note 1 to this Chapter:	3.5%
4412 13 10	Decorative plywood	3.5%
4412 13 20	Tea chest panels or shocks, packed in sets	3.5%
4412 13 30	Other tea chest panels	3.5%
4412 13 40	Marine and aircraft plywood	3.5%
4412 13 50	Cuttings and trimmings of plywood of width not exceeding 5 centimetres	3.5%
4412 13 90	Other	3.5%
4412 14	Other, with at least one outer ply of non-coniferous wood:	3.5%
4412 14 10	Decorative plywood	3.5%
4412 14 20	Tea chest panels or shocks, packed in sets	3.5%
4412 14 30	Marine and aircraft plywood	3.5%
4412 14 40	Cuttings and trimmings of plywood of width not exceeding 5 cm	3.5%
4412 14 90	Other	3.5%
4412 19	Other	3.5%
4412 19 10	Decorative plywood	3.5%
4412 19 20	Tea chest panels or shocks, packed in sets	3.5%
4412 19 30	Marine and aircraft plywood	3.5%
4412 19 40	Cuttings and trimmings of plywood of width not exceeding 5 cm	3.5%
4412 19 90	Other	3.5%
4412 22	Other, with at least one outer ply of non-coniferous wood: With at least one ply of tropical wood specified in Sub-heading Note 1 to this Chapter:	3.5%
4412 22 10	Decorative plywood	3.5%
4412 22 20	Tea chest panels or shocks, packed in sets	3.5%
4412 22 30	Marine and aircraft plywood	3.5%
4412 22 40	Cuttings and trimmings of plywood of width not exceeding 5 cm	3.5%
4412 22 90	Other	3.5%
4412 23	Other, containing at least one layer of particle board:	3.5%
4412 23 10	Decorative plywood	3.5%
4412 23 20	Tea chest panels or shocks, packed in sets	3.5%
4412 23 30	Marine and aircraft plywood	3.5%
4412 23 40	Cuttings and trimmings of plywood of width not exceeding 5 cm	3.5%

(1)	(2)	(3)
4412 23 90	Other	3.5%
4412 29	Other:	3.5%
4412 29 10	Elastic laminated plywood	3.5%
4412 29 20	Decorative plywood	3.5%
4412 29 30	Tea chest panels or shooks, packed in sets	3.5%
4412 29 40	Marine and aircraft plywood	3.5%
4412 29 50	Cuttings and trimmings of plywood of width not exceeding 5 cm	3.5%
4412 29 90	Other	3.5%
	Other:	
4412 92	With at least one ply of tropical wood specified in Sub-heading Note 1 to this Chapter:	3.5%
4412 92 10	Elastic laminated plywood	3.5%
4412 92 20	Decorative plywood	3.5%
4412 92 30	Tea chest panels or shooks, packed in sets	3.5%
4412 92 40	Marine and aircraft plywood	3.5%
4412 92 50	Cuttings and trimmings of plywood of width not exceeding 5 cm	3.5%
4412 92 90	Other	3.5%
4412 93	Other, containing at least one layer of particle board:	3.5%
4412 9310	Decorative plywood	3.5%
4412 93 20	Tea chest panels or shooks, packed in sets	3.5%
4412 93 30	Marine and aircraft plywood	3.5%
4412 93 40	Cuttings and trimmings of plywood of width not exceeding 5 cm	3.5%
4412 93 90	Other	3.5%
4412 99	Other :	3.5%
4412 99 10	Plastic laminated plywood	3.5%
4412 99 20	Decorative plywood	3.5%
4412 99 30	Tea chest panels or shooks, packed in sets	3.5%
4412 99 40	Marine and aircraft plywood	3.5%
4412 99 50	Cuttings and trimmings of plywood of width not exceeding 5 cm	3.5%
4412 99 90	Other	3.5%
4413 00 00	Densified wood, in blocks, plates, strips, or profile shapes	3.5%
4414 00 00	Wooden frames for paintings, photographs, mirrors or similar objects	3.5%

(1)	(2)	(3)
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood' pallet collars of wood	
4415 10 00	Cases, boxes, crates, drums and similar packings, cable-drums	3.5%
4415 20 00	Pallets, box pallets and other load boards; pallet collars	3.5%
4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	
4416 00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	3.5%
4416 00 10	Casks, barrels, vats and tubs	3.5%
4416 00 20	Other coopers' products	3.5%
	Parts (of wood):	3.5%
4416 00 91	Riven or sawn staves of wood not further prepared	3.5%
4416 00 99	Other	3.5%
4417 00 00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	3.5%
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, singles and shakes	
4418 10 00	Windows, fresh-windows and their frames	3.5%
4418 20	Doors and their frames and thresholds	3.5%
4418 20 10	Flush doors	3.5%
4418 20 20	Frames and thresholds of flush doors	3.5%
4418 20 90	Other	3.5%
4418 30 00	Parquet panels	3.5%
4418 40 00	Shuttering for concrete constructional work	3.5%
4418 50 00	Shingles and shakes	3.5%
4418 90 00	Other	3.5%
4419	Tableware and kitchenware, of wood	
4419 00	Tableware and kitchenware, of wood:	3.5%
4419 00 10	Tableware	3.5%
4419 00 20	Kitchenware	3.5%
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuette and other ornaments, of wood; wooden articles of furniture not falling in chapter 94	
4420 10 00	Statuettes and other ornaments, of wood	2%

(1)	(2)	(3)
4420 90	Other:	2%
4420 90 10	Wood marquetry and inlaid wood	2%
4420 90 90	Other	2%
4421	Other articles of wood	
4421 10 00	Clothes hangers	2.5%
4421 90	Other :	
	Spools, cops, bobbins, sewing thread reels and the like, of turned wood:	
4421 90 11	For cotton machinery	2.5%
4421 90 12	For jute machinery	2.5%
4421 90 13	For silk regenerated any synthetic fibres machinery	2.5%
4421 90 14	For other machinery	2.5%
4421 90 19	Other	2.5%
4421 90 20	Wood paving blocks	2%
4421 90 30	Match splints	2%
4421 90 40	Pencil slates	2%
4421 90 50	Parts of wood, namely, oars, paddles and rudders for ships, boats and other similar floating structures	2%
4421 90 60	Parts of domestic decorative articles used as tableware and kitchenware	2%
4421 90 70	Articles of densified wood not elsewhere included or specified	2%
4421 90 90	Other	2%

CHAPTER 45

Cork and articles of cork

Note:

This Chapter does not cover:

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

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork	
4501 10 00	Natural cork, raw or simply prepared	2%
4501 90 00	Other	2%
4502 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)	2%
4503	Articles of natural cork	
4503 10 00	Corks and stoppers	2%
4503 90	Other:	2%
4503 90 10	Shuttlecock cork bottom	2%
4503 90 90	Other	2%
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	
4504 10	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs:	2%
4504 10 10	Sheets	2%
4504 10 20	Slabs	2%
4504 10 90	Other	2%
4504 90 00	Other	2%

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, 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, monofilaments and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or non-wovens, 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 4814;
 - (b) twine, cordage, ropes or cables, plaited or not (heading 5607);
 - (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 4601, 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 forms of sheets, whether or not the binding materials are of spun textile materials.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
4601	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)	
4601 20	Mats, matting and screens of vegetable materials:	2%
4601 20 10	Mats and matting of coir, bound in parallel strands	2%
4601 20 20	Mats and matting not elsewhere included or specified (for example, grass mats)	2%
4601 20 90	Other Other:	2%
4601 91 00	Of vegetable materials	2%
4601 99 00	Other	2%

(1)	(2)	(3)
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah	
4602 10	Of vegetable materials:	2%
4602 10 11	Baskets	2%
4602 10 19	Other	2%
4602 10 90	Other	2%
4602 99 00	Other	2%

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:

For the purposes of heading 4702, the expression “chemical wood pulp, dissolving grades” means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
4701 00 00	Mechanical wood pulp	2.75%
4702 00 00	Chemical wood pulp, dissolving grades	2.75%
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades	
	Unbleached:	
4703 11 00	Coniferous	2.75%
4703 19 00	Non-coniferous	2.75%
	Semi-bleached or bleached:	2.75%
4703 21 00	Coniferous	2.75%
4703 29 00	Non-coniferous	2.75%
4704	Chemical wood pulp, sulphite, other than dissolving grades	
	Unbleached:	
4704 11 00	Coniferous	2.75%
4704 19 00	Non-coniferous	2.75%
	Semi-bleached or bleached:	
4704 21 00	Coniferous	2.75%
4704 29 00	Non-coniferous	2.75%
4705 00 00	Wood pulp obtained by a combination of mechanical and chemical pulping processes	2.75%
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material	
4706 10 00	Cotton linters pulp	2%

(1)	(2)	(3)
4706 20 00	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	2%
4706 91 00	Other: Mechanical	2%
4706 92 00	Chemical	2%
4706 93 00	Semi-chemical	2%
4707	Recovered (waste and scrap) paper or paperboard	
4707 10 00	Unbleached kraft paper or paperboard or corrugated paper or paperboard	2%
4707 20 00	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	2%
4707 30 00	Paper or paperboard made mainly of chemical pulp (for example, newspapers, journals and similar printed matter)	2%
4707 90 00	Other, including unsorted waste and scrap	2%

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 3212;
 - (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 3401), or with polishes, creams or similar preparations (heading 3405);
 - (e) sensitized paper or paperboard of headings 3701 to 3704;
 - (f) paper impregnated with diagnostic or laboratory reagents (heading 3822);
 - (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 4814 (Chapter 39);
 - (h) articles of heading 4202 (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 6805) or paper or paperboard-backed mica (heading 6814) (paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) metal foil backed with paper or paperboard (Section XV);
 - (o) articles of heading 9209; or
 - (p) articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
3. Subject to the provisions of Note 7, headings 4801 to 4805 include paper and paperboard which have been subjected to calendaring, 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 4803 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 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 Mpa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².
5. For the purposes of heading 4802, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non-perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria::

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

- (a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
 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 aburst index equal to or less than 2.5kPa. 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 the paper or paperboard weighing more than 150 g/m²:

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

Heading 4802 does not, however, cover filter paper or paperboard (including tea-bag pa-per) or felt paper of 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 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in this Schedule.

8. Headings 4801, and 4803 to 4809, 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 4814, the expression "wall paper 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 (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - (b) boards 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 4815

10. Headings 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading 4823 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12. Except for the goods of heading 4814 or 4821, 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.

Sub-heading Notes:

1. For the purposes of sub-headings 4804 11 and 4804 19, "Kraft-liner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

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

2. For the purposes of sub-headings 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 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 minimum for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight g/m ²	Minimum tear mN		Minimum tensile kN/m	
	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 sub-heading 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 semi-chemical pulping process, and

having a CMT 30 (Corrugated Medium Test within 30 minutes of conditioning) crush resistance exceeding 1.8 new-tons/g/m² at 50% relative humidity, at 23°C.

4. Sub-heading 4805 12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, 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. Sub-headings 4805 24 and 48025 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 sub-heading 4805 30, "sulphate 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 sub-heading 4810 22, "light-weight coated paper: means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
4801	Newsprint, in rolls or sheets	
4801 00	Newsprint, in rolls or sheets :	1%
4801 00 10	Glazed	1%
4801 00 90	Other	1%
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch card and punch tape paper, in rolls or rectangular (including square) sheets of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard	
4802 10	Hand-made paper and paperboard:	2%
4802 10 10	Paper	2%
4802 10 20	Paperboard	2%
4802 20	Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electro-sensitive paper or paperboard:	2%
4802 20 10	Photographic base paper, uncoated	2%
4802 20 90	Other	2%
4802 30 00	Carbonizing base paper	2%
4802 40 00	Wall paper base	2%
	Other paper and paperboard, not containing fibres	

(1)	(2)	(3)
	obtained by a mechanical or chemi-chemical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
4802 54	Weighing less than 40 g/m ²	2%
4802 54 10	India Paper	2%
4802 54 20	Litho and offset paper	2%
4802 54 30	Duplicating paper	2%
4802 54 40	Airmail paper	2%
4802 54 50	Tissue paper	2%
4802 54 90	Other	2%
	Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls:	
4802 55 10	Litho and offset paper	2%
4802 55 20	Drawing paper	2%
4802 55 30	Duplicating paper	2%
4802 55 40	Account book paper	2%
4802 55 50	Bank, bond and cheque paper	2%
4802 55 60	Currency note paper	2%
4802 55 70	Paper for security printing, currency paper, stamp paper	2%
4802 55 90	Other	2%
	Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	
4802 56 10	Litho and offset paper	2%
4802 56 20	Drawing paper	2%
4802 56 30	Duplicating paper	2%
4802 56 40	Account book paper	2%
4802 56 50	Bank, bond and cheque paper	2%
4802 56 60	Currency note paper	2%
4802 56 70	Paper for security printing, currency paper, stamp paper	2%
4802 56 90	Other	2%
	Weighing 40 g/m ² or more but not more than 150 g/m ² :	
4802 57 10	Litho and offset paper	2%
4802 57 20	Drawing paper	2%
4802 57 30	Duplicating paper	2%
4802 57 40	Account book paper	2%
4802 57 50	Bank, bond and cheque paper	2%
4802 57 60	Currency note paper	2%

(1)	(2)	(3)
4802 57 70	Paper for security printing, currency paper, stamp paper	2%
4802 57 90	Other	2%
4802 58	Weighing more than 150 g/m ² :	2%
4802 58 10	Litho and offset paper	2%
4802 58 20	Drawing paper	2%
4802 58 30	Duplicating paper	2%
4802 58 40	Bank, bond and cheque paper	2%
4802 58 50	Paper for security printing, currency paper, stamp paper	2%
4802 58 90	Other	2%
	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :	
4802 61	In rolls:	2%
4802 61 10	Drawing paper	2%
4802 61 20	Poster paper	2%
4802 61 30	Printing paper dyed or marbled in mass	2%
4802 61 40	Account book paper	2%
4802 61 50	Automatic data processing machine paper	2%
4802 61 60	Paper for security printing, currency paper, stamp paper	2%
4802 62	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :	2%
4802 62 10	Drawing paper	2%
4802 62 20	Poster paper	2%
4802 62 30	Printing paper dyed or marbled in mass	2%
4802 62 40	Account book paper	2%
4802 62 50	Automatic data processing machine paper	2%
4802 62 60	Paper for security printing, currency paper, stamp paper	2%
4802 62 90	Other	2%
4802 69	Other:	2%
4802 69 10	Drawing paper	2%
4802 69 20	Poster paper	2%
4802 69 30	Printing paper dyed or marbled in mass	2%
4802 69 40	Account book paper	2%
4802 69 50	Automatic data processing machine paper	2%
4802 69 60	Paper for security printing, currency paper, stamp paper	2%
4802 69 90	Other	2%

(1)	(2)	(3)
4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	
4803 00	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	2%
4803 00 10	In commercial sizerolls of a width 36 cm and above	2%
4803 00 90	Other	2%
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803 Kraftliner : 4804 11 00 Unbleached 4804 29 00 Other Other kraft paper and paperboard weighing 150 g/m ² or less : 4804 31 00 Unbleached 4804 39 00 Other Other kraft paper and paperboard weighing 150 g/m ² but not less than 225 g/m ² : 4804 41 00 Unbleached 4804 42 00 Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process 4804 49 00 Other Other draft paper and paperboard weighing 225 g/m ² or more : 4804 51 00 Unbleached 4804 52 00 Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process 4804 59 00 Other	2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5%
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter Fluting paper 4805 11 00 Semi-chemical fluting paper 4805 12 00 Straw fluting paper	2% 2%

(1)	(2)	(3)
4805 19 00	Other	2%
	Testliner (recycled liner board)	
4805 24 00	Weighing 150 g/m ² or less	2%
4805 25 00	Weighing more than 150 g/m ²	2%
4805 30 00	Sulphite wrapping paper	2%
4805 40 00	Filter paper and paperboard	2%
4805 50 00	Felt paper and paperboard	2%
	Other :	
4805 91	Weighing 150 g/m ² or less	2%
4805 92 00	Weighing more than 150 g/m ² but less than 225 g/m ²	2%
4805 93 00	Weighing 225 g/m ² or more	2%
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets	
4806 10 00	Vegetable parchment	2%
4806 20 00	Greaseproof papers	2%
4806 30 00	Tracing papers	2%
4806 40	Glassine and other glazed transparent or translucent papers:	2%
4806 40 10	Glassine papers	2%
4806 40 90	Other	2%
4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	
4807 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 sheet:	2%
4807 00 10	Straw paper and other straw board, whether or not covered with paper other than straw paper	2%
4807 00 90	Other	2%
4808	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 4803	
4808 10 00	Corrugated paper and paperboard, whether or not perforated	2.5%
4808 20 00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	2.5%

(1)	(2)	(3)
4808 30 00	Other kraft paper, creped or crinkled, whether or not embossed or perforated	2.5%
4808 90 00	Other	2.5%
4809	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 10	Carbon or similar copying papers:	2%
4809 10 10	Manifold paper	2%
4809 10 90	Other	2%
4809 20 00	Self-copy paper	2%
4809 90 00	Other	2%
4810	Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size	
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
4810 13	In rolls:	2%
4810 13 10	Imitation art paper	2%
4810 13 20	Art paper	2%
4810 13 30	Chrome paper or paperboard	2%
4810 13 90	Other	2%
4810 14	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	2%
4810 14 10	Imitation paper	2%
4810 14 20	Art paper	2%
4810 14 30	Chrome paper or paperboard	2%
4810 14 90	Other	2%
4810 19 10	Imitation paper	2%
4810 19 20	Art paper	2%
4810 19 30	Chrome paper or paperboard	2%
4810 19 90	Other	2%
	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	

(1)	(2)	(3)
	process:	
4810 22 00	Light-weight coated paper	2.5%
4810 29 00	Other	2.5%
	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:	
4810 31 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, and weighting 150 g/m ² or less	2.5%
4810 32 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, and weighting 150 g/m ²	2.5%
4810 39	Other :	2.5%
4810 39 10	Insulating paper	2.5%
4810 39 20	Electric insulating press board	2.5%
4810 39 30	Insulation boards (homogenous)	2.5%
4810 39 90	Other	2.5%
	Other paper and paperboard:	2.5%
4810 92 00	Multi-ply	2.5%
4810 99 00	Other	
4811	Pape, 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 4803, 4809 or 4810	
4811 10 00	Tarred, bituminised or asphalted paper and paperboard	2%
	Gummed or adhesive paper and paperboard:	
4811 41 00	Self-adhesive	2.5%
4811 49 00	Other	2.5%
	Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives)	
4811 51 00	Bleached, weighing more than 150 g/m ²	2%
4811 59 00	Other	2%
4811 60 00	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearine, oil or glycerol	2%
4811 90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres:	2%
	Handmade paper and paperboard, rules, lined or squared but not otherwise printed; chromo and art paper, coated, building board of paper or pulp,	

(1)	(2)	(3)
4811 90 11	impregnated; chromo board; raw base paper for sensitising, coated; surface marbled paper; leather board and imitation leather board; and matrix board Handmade paper and paperboard, rules, lined or squared but not otherwise printed	2%
4811 90 12	Chromo and art paper, coated	2%
4811 90 13	Building board of paper or pulp, impregnated	2%
4811 90 14	Chromo board	2%
4811 90 15	Raw base paper for sensitising, board	2%
4811 90 16	Surface marbled paper	2%
4811 90 17	Leather board and imitation leather board	2%
4811 90 18	Matrix board	2%
	Other:	
4811 90 91	Grape guard paper Asceptic	2%
4811 90 92	packaging paper Thermal paper	2%
4811 90 93	for fax machines	2%
4811 90 94	Thermal paper in jumbo rolls (size 1 mt and above in width and 5,000 mt and above in length)	2%
4811 90 99	Other	2%
4812 00 00	Filter blocks, slabs and plates, of paper pulp	2%
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes	
4813 10 00	In the form of booklets or tubes	3.5%
4813 20 00	In rolls of a width not exceeding 5 cm	3.5%
4813 90	Other :	3.5%
4813 90 10	Cigarette paper in bulk, or in sheets	3.5%
4813 90 90	Other	3.5%
4814	Wallpaper and similar wall coverings; window transparencies of paper	
4814 10 00	"Ingrain" paper	3%
4814 20 00	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	3%
4814 30 00	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	3%
4814 90 00	Other	3%
4815 00 00	Floor coverings on a base of paper or of paperboard, whether or not cut to size	3%

(1)	(2)	(3)
4816	Carbon-paper, self-copy paper and other copying or transfer papers (other than those of heading 4809, duplicator stencils and offset plates, of paper, whether or not put up in boxes	
4816 10 00	Carbon or similar copying papers	2%
4816 20	Self-copy paper:	2%
4816 20 10	Duplicating paper, cut to size	2%
4816 20 20	Paper for fax machine	2%
4816 20 90	Other	2%
4816 30 00	Duplicator stencils	2%
4816 90	Other	2%
4816 90 10	Other copying or transfer papers (excluding printed transfer) cut to size whether or not put up in boxes	2%
4816 90 20	Calculating machine paper in rolls and strips not exceeding 15 cm in width	2%
4816 90 90	Other	2%
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	
4817 10 00	Envelopes	2%
4817 20 00	Letter cards, plain postcards and correspondence cards	2%
4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery :	2%
4817 30 10	Writing blocks	2%
4817 30 90	Other	2%
4818	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, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	
4818 10 00	Toilet paper	2%
4818 20 00	Handkerchiefs, cleaning or facial tissues and towels	2%
4818 30 00	Tablecloths and serviettes	2%
4818 40	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles :	2%

(1)	(2)	(3)
4818 40 10	Baby and clinical diapers	1%
4818 40 90	Other	1%
4818 50 00	Articles of apparel and clothing accessories	2%
4818 90 00	Other	2%
4819	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	Cartons, boxes and cases, of corrugated paper or paperboard:	2.5%
4819 10 10	Boxes	2.5%
4819 10 90	Other	2.5%
4819 20	Folding cartons, boxes and cases, of non-corrugated paper and paperboard:	2.5%
4819 20 10	Cartons, boxes, cases, intended for the packing of match sticks	2.5%
4819 20 20	Boxes	2.5%
4819 20 90	Other	2.5%
4819 30 00	Sacks and bags, having a base of a width of 40 cm or more	2.5%
4819 40 00	Other sacks and bags, including cones	2.5%
4819 50	Other packing containers, including record sleeves:	2.5%
4819 50 10	Made of corrugated paper or paperboard	2.5%
4819 50 90	Other	2.5%
4819 60 00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	2.5%
4820	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, excise 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	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles :	
4820 10 10	Registers, account books	2%
4820 10 20	Letter pads	2%
4820 10 90	Other	2%

(1)	(2)	(3)
4820 20 00	Exercise books	1%
4820 30 00	Binders (other than book covers), folders and file covers	3%
4820 40 00	Manifold business forms and interleaved carbon sets	3%
4820 50 00	Albums for samples or for collections	3%
4820 90	Other :	
4820 90 10	Blotting papers cut to size	3%
4820 90 99	Other	3%
4821	Paper or paperboard labels of all kinds, whether or not printed	
4821 10	Printed :	
4821 10 10	Paper tags	2.5%
4821 10 20	Labels	2.5%
4821 10 90	Other	2.5%
4821 90	Other :	
4821 90 10	Labels:	2.5%
4821 90 90	Other	2.5%
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	
4822 10 00	Of a kind used for winding textile yarn	2.5%
4822 90	Other :	2.5%
4822 90 10	Paper tubes	2.5%
4822 90 90	Other	2.5%
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to sizes or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres	
	Gummed or adhesive paper, in strips or rolls:	
4823 12 00	Self-adhesive	2.5%
4823 19 00	Other	2.5%
4823 20 00	Filter paper and paperboard	2%
4823 40 00	Rolls, sheets and dials, printed for self-recording apparatus	2%
4823 60 00	Trays, dishes, plates, cups and the like, of paper and paperboard	2%
4823 70	Moulded or pressed article of paper pulp:	2%
4823 70 10	Paper pulp moulded trays	2%
4823 70 20	Wood pulp board	2%

(1)	(2)	(3)
4823 70 30	Articles made of paper mache other than artware and moulded or pressed goods of wood pulp	2%
4823 70 90	Other	2%
4823 90	Other : Braille paper, cellulose in sole board or sheet; packing and wrapping paper; paper for cigarette filter tips; paper cone for loud speaker; patterns made of papers for leather footwear, leather garments and goods; patterns made of paper for articles of apparel and clothing accessories, products consisting of sheets of paper or paper-board, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations, containing melamine phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations; decorative laminates:	2%
4823 90 11	Braille paper	2%
4823 90 12	Cellulose in sole board or sheet	2.5%
4823 90 13	Packing and wrapping paper	2.5%
4823 90 14	Paper for cigarette filter tips	3.5%
4823 90 15	Paper cone for loud speaker	4%
4823 90 16	Patterns made of papers for leather footwear, leather garments and goods	2%
4823 90 17	Patterns made of paper for articles of apparel and clothing accessories	2%
4823 90 18	Products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations containing melamine, phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations	2%
4823 90 19	Decorative laminates Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like:	2%
4823 90 21	Pre-punched cards	2%
4823 90 22	Monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width	2%
4823 90 23	Typewriting paper cut to size	2%
4823 90 30	Plain or embossed seals made of paper, laminated paper or paper gaskets	2.5%
4823 90 90	Other	2.5%

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 9023);
 - (c) playing cards or other goods of Chapter 95; or
 - (d) original engravings, prints or lithographs (heading 9702), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 9704, 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 4901, whether or not containing advertising material.
4. heading 4901 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 4911.

5. Subject to Note 3 to this Chapter, heading 4901 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 4911.
6. For the purposes of heading 4903, the expression “children’s picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.

Supplementary notes:

For the purposes of tariff item 4907 00 30, “Information Technology software” means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets	
4901 10	In single sheets, whether or not folded:	1%
4901 10 10	Printed books	2%
4901 10 20	Pamphlets, booklets, brochures, leaflets and similar printed matter	2%
	Other :	2%
4901 91 00	Dictionaries and encyclopaedias, and serial instalments thereof	2%
4901 99 00	Other	2%
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material	
4902 10	Appearing at least four times a week:	Nil
4902 10 10	Newspapers	Nil
4902 10 20	Journals and periodicals	Nil
4902 90	Other:	
4902 90 10	Newspapers	Nil
4902 90 20	Journals and periodicals	Nil
4903	Children's picture, drawing or colouring books	
4903 00	Children's picture, drawing or colouring books	Nil
4903 00 10	Picture books	Nil
4903 00 20	Drawing or colouring books	Nil
4904 00 00	Music, printed or manuscript, whether or not bound or illustrated	2%
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	
4905 10 00	Globes	2%
	Other :	
4905 91 00	In book form	2%
4905 99	Other :	2%
4905 99 10	Geographical hydrological, astronomical maps or charts	2%

(1)	(2)	(3)
4905 99 90	Other	2%
4906 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 sensitized paper and carbon copies of the foregoing	4%
4907	Unused postage, revenue or similar stamps or current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; bank notes; cheque forms; stock, share or bond certificates and similar documents of title	
4907 00	Unused postage, revenue or similar stamps or current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; bank notes; cheque forms; stock, share or bond certificates and similar documents of title	
4907 00 10	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	Nil
4907 00 20	Bank notes	Nil
4907 00 30	Documents of title conveying the right to use Information Technology software	2%
4907 00 90	Other	2%
4908	Transfers (decalcomanias)	
4908 10 00	Transfers (decalcomanias), vitrifiable	2%
4908 90 00	Other	2%
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	
4909 00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	
4909 00 10	Greetings or wedding cards	2%
4909 00 90	Printed or Illustrated Postcard and Other	0%
4910	Calendars of any kind, printed, including calendar blocks	
4910 00	Calendars of any kind, printed, including calendar blocks:	1%
4910 00 10	Advertising calendar	1%
4910 00 90	Other	1%
4911	Other printed matter, including printed pictures and photographs	
4911 10	Trade advertising material, commercial catalogues and the like :	2%

(1)	(2)	(3)
4911 10 10	Posters, printed	2%
4911 10 20	Commercial catalogues	2%
4911 10 30	Printed inlay cards	2%
4911 10 90	Other	2%
	Other:	
4911 91 00	Pictures, designs and photographs	4%
4911 99	Other :	
4911 99 10	Hard copy (printed) of computer software	4%
4911 99 20	Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices	4%
4911 99 90	Other	4%

CHAPTER 50

TEXTILES AND TEXTILE ARTICLES

Notes:

1. This Section does not cover :
 - (a) animal brush making bristles or hair (heading 0502), horsehair or horsehair waste (heading 0503);
 - (b) human hair or articles of human hair (heading 0501, 6703 or 6704), except straining cloth of a kind commonly used in oil presses or the like (heading 5911);
 - (c) cotton linters or other vegetable materials of Chapter 14;
 - (d) asbestos of heading 2524 or articles of asbestos or other products of heading 6812 or 6813;
 - (e) articles of heading 3005 or 3006 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, or heading 3306;
 - (f) sensitized textiles of headings 307 to 3704;
 - (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 49;
 - (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 4303 or 4304;
 - (l) articles of textile materials of heading 4201 or 4202;
 - (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 6805) and also carbon fibres or articles of carbon fibres of heading 6815);
 - (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 and typewriter ribbons) or
 - (v) articles of Chapter 97
2. (A) Goods classifiable in Chapters 50 to 55 or in heading 5809 or 5902 and of a mixture of two or more textile materials 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) simped horsehair yarn (heading 5110) and metallised yarn (heading 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) when both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
- (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 5006, and monofilaments of Chapter 54;

- (d) metallised yarn of heading 5605; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
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) 85g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125g in other cases;
 - (b) in balls, hanks or skeins of a weight not exceeding :
 - (i) 85g 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) 895g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
- (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) 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 copes, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. For the purposes of headings 5204, 5401 and 5508, 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-----53cN/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) 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 unraveling by whipping or by other simple means ;
 - (d) cut to size and having undergone a process of drawn thread work;
 - (e) 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);
 - (f) 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;
 - (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. 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 of headings 6101 to 6114 and headings 6201 to 6211.

Sub-heading Notes :

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

(a) **Elastomeric Yarn**

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.

(b) **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 determinate colour (grey yarn"), manufactured from garneted stock.

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

(c) **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.

(d) **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 silvers 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, mutates mutandis, to monofilament and to strip or the like of Chapter 54.

(e) 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.

(f) 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. (g)

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

(h) Woven Fabric of Yarns of Different Colours

Woven fabric (other than printed woven fabric) which :

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

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

(ij) 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 mercerization does not affect the classification of yarns or fabrics within the above categories.

The definitions at (e) to (ij) above apply, mutates mutandis, to knitted or crocheted fabrics.

(k) **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 alternatively 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 5809 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 5810 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

CHAPTER 50

Silk

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
5001 00 00	Silk-worm cocoons suitable for reeling	2%
5002	Raw silk (not thrown)	
5002 00	Raw silk (not thrown):	1.5%
5002 00 10	Mulberry raw silk	1.5%
5002 00 20	Mulberry dupion silk	1.5%
5002 00 30	Non-mulberry silk	1.5%
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock)	
5003 00	Not carded or combed:	1.5%
5003 10 10	Mulberry silk waste	1.5%
5003 10 20	Tussar waste	1.5%
5003 10 90	Other	1.5%
5003 90	Other:	1.5%
5003 90 10	Mulberry silk waste	1.5%
5003 90 20	Tussar waste	1.5%
5003 90 30	Eri waste	1.5%
5003 90 40	Munga waste	1.5%
5003 90 90	Other	1.5%
5004	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	
5004 00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	1.5%
5004 00 10	100% mulberry dupion silk yarn	1.5%
5004 00 90	Other	1.5%
5005	Yarn spun from silk waste, not put up for retail sale	
5005 00	Yarn spun from silk waste, not put up for retail sale:	1.5%

(1)	(2)	(3)
	Containing 85% or more by weight of silk waste:	
5005 00 11	Other than noil silk	1.5%
5005 00 12	From noil silk	1.5%
	Containing less than 85% by weight of silk	
5005 00 21	Other than noil silk	1.5%
5005 00 22	From noil silk	1.5%
5006	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	
5006 00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	1.5%
	Silk yarn	
5006 00 11	Silk embroidery thread	1.5%
5006 00 19	Other	1.5%
	Yarn spun from silk waste containing 85% or more by weight of silk:	
5006 00 21	Silk embroidery thread	1.5%
5006 00 29	Other	1.5%
	Yarn spun from silk waste containing 85% or less by weight of silk:	
5006 00 31	Spun from silk waste other than noil silk	1.5%
5006 00 32	Yarn spun from noil silk	1.5%
5006 00 33	Silk embroidery thread	1.5%
5006 00 39	Other	1.5%
5006 00 90	Other	1.5%
5007	Woven fabrics of silk or of silk waste	
5007 10 00	Fabrics of noil silk	2%
5007 20	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	2%
5007 20 10	Sarees	2%
5007 90 00	Other fabrics	2%

CHAPTER 51

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

Note:

Throughout this Schedule:

- (f) “wool” means the natural fibre grown by sheep or lambs;
- (g) “fine animal hair” means the hair of alpaca, ilama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- (h) “coarse animal hair” means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 0502) and horse hair (heading 0503).

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
5101	Wool, not carded or combed:	
	Greasy, including fleece-washed wool:	
5101 11 00	Shorn wool	2%
5101 19 00	Other	2%
	Degreased, not carbonized:	
5101 21 00	Shorn wool	2%
5101 29 00	Other	2%
5101 30 00	Carbonised	2%
5102	Fine or coarse animal hair, not carded or combed	
	Fine animal hair:	
5102 11	Of Kashmir (Cashmere) goats:	2.5%
5102 11 10	Marine Angora	2.5%
5102 11 90	Other	2.5%
5102 19	Other:	2.5%
5102 19 10	Marine Angora	2.5%
5102 19 90	Other	2.5%
5102 20	Coarse animal hair:	2.5%
5102 20 10	Goat hair (other than Angora)	2.5%
5102 20 90	Other (excluding pig and boar bristles)	2.5%
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garneted stock	
5103 10	Noils of wool or of fine animal hair:	2.5%
5103 10 10	Noils of wool	2.5%
5103 10 90	Other	2.5%

(1)	(2)	(3)
5103 20	Other waste of wool or of fine animal hair:	2.5%
5103 20 10	Waste of sheep's and lamb's wool	2.5%
5103 20 20	Yarn waste	1.5%
5103 20 90	Other	2.5%
5103 30 00	Waste of coarse animal hair	2.5%
5104	Garnetted stock of wool or of fine or coarse animal hair	
5104 00	Garnetted stock of wool or of fine or coarse animal hair:	2.5%
5104 00 10	Shoddy wool	2.5%
5104 00 90	Other	2.5%
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)	
5105 10 00	Carded wool	2.5%
	Wool tops and other combed wool:	
5105 21 00	Combed wool in fragments	2.5%
5105 29	Other:	2.5%
5105 29 1	Wool tops	2.5%
5105 29 90	Other	2.5%
	Fine animal hair, carded or combed:	
5105 31 00	Of Kashmir (cashmere) goats	2.5%
5105 39 00	Other	2.5%
5105 40 00	Coarse animal hair, carded or combed	2.5%
5106	Yarn of carded wool, not put up for retail sale	
5106 10	Containing 85% or more by weight of wool:	2.5%
5106 10 10	Shoddy woolen yarn	2.5%
5106 10 20	Munga woolen yarn	2.5%
5106 10 90	Other	2.5%
5106 20	Containing less than 85% by weight of wool:	2.5%
5106 20 10	Shoddy woolen yarn	2.5%
5106 20 20	Munga woolen yarn	2.5%
5106 20 90	Other	2.5%
5107	Yarn of combed wool not put up for retail sale	
5107 10	Containing 85% or more by weight of wool:	2.5%
5107 10 10	Worsted hosiery yarn	2.5%
5107 10 20	Worsted knitted yarn	2.5%
5107 10 30	Worsted weaving yarn	2.5%
5107 10 40	Woolen carpet yarn	2.5%
5107 10 90	Other	2.5%
5107 20	Containing less than 85% by weight of wool:	2.5%

(1)	(2)	(3)
5107 20 10	Worsted hosiery yarn	2.5%
5107 20 20	Worsted knitted yarn	2.5%
5107 20 30	Worsted weaving yarn	2.5%
5107 20 40	Woolen carpet yarn	2.5%
5107 20 90	Other	2.5%
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale	
5108 10 00	Carded	2.5%
5108 20 00	Combed	2.5%
5109	Yarn of wool or fine animal hair, put up for retail sale	
5109 10	Containing 85% or more by weight of wool or of fine animal hair:	2.5%
5109 10 10	Hosiery wool	2.5%
5109 10 90	Other	2.5%
5109 90 00	Other	2.5%
5110	Yarn of coarse animal hair or of horse hair (including gimped horsehair yarn), whether or not put up for retail sale	
5110 00	Yarn of coarse animal hair or of horse hair (including gimped horsehair yarn), whether or not put up for retail sale:	2.5%
5110 00 10	Put up for retail sale	2.5%
5110 00 20	Other	2.5%
5111	Woven fabrics of carded wool or of carded fine animal hair Containing 85% or more by weight of wool or of fine animal hair:	
5111 11	Of a weight not exceeding 300 g/m ² :	2.5%
5111 11 10	Unbleached	2.5%
5111 11 20	Bleached	2.5%
5111 11 30	Dyed	2.5%
5111 11 40	Printed	2.5%
5111 11 90	Other	2.5%
5111 19	Other:	2.5%
5111 19 10	Unbleached	2.5%
5111 19 20	Bleached	2.5%
5111 19 30	Dyed	2.5%
5111 19 40	Printed	2.5%
5111 19 90	Other	2.5%
5111 20	Other, mixed mainly or solely with man-made filaments:	2.5%
5111 20 10	Unbleached	2.5%
5111 20 20	Bleached	2.5%
5111 20 30	Dyed	2.5%
5111 20 40	Printed	2.5%

(1)	(2)	(3)
5111 20 90	Other	2.5%
5111 30	Other, mixed mainly or solely with man-made staple fibres:	2.5%
5111 30 10	Unbleached	2.5%
5111 30 20	Bleached	2.5%
5111 30 30	Dyed	2.5%
5111 30 40	Printed	2.5%
5111 30 90	Other	2.5%
5111 90	Other:	2.5%
5111 90 10	Unbleached	2.5%
5111 90 20	Bleached	2.5%
5111 90 30	Dyed	2.5%
5111 90 40	Printed	2.5%
5111 90 90	Other	2.5%
5112	Woven fabrics of combed wool or of combed fine animal hair Containing 85% or more by weight of wool or of fine animal hair:	
5112 11	Of a weight not exceeding 200 g/m ² :	2.5%
5112 11 10	Unbleached	2.5%
5112 11 20	Bleached	2.5%
5112 11 30	Dyed	2.5%
5112 11 40	Printed	2.5%
5112 11 90	Other	2.5%
5112 19	Other:	2.5%
5112 19 10	Unbleached	2.5%
5112 19 20	Bleached	2.5%
5112 19 30	Dyed	2.5%
5112 19 40	Printed	2.5%
5112 19 90	Other	2.5%
5112 20	Other, mixed mainly or solely with man-made filaments:	2.5%
5112 20 10	Unbleached	2.5%
5112 20 20	Bleached	2.5%
5112 20 30	Dyed	2.5%
5112 20 40	Printed	2.5%
5112 20 90	Other	2.5%
5112 30	Other, mixed mainly or solely with man-made staple fibres:	2.5%
5112 30 10	Unbleached	2.5%
5112 30 20	Bleached	2.5%
5112 30 30	Dyed	2.5%
5112 30 40	Printed	2.5%

(1)	(2)	(3)
5112 30 90	Other	2.5%
5112 90	Other:	2.5%
5112 90 10	Unbleached	2.5%
5112 90 20	Bleached	2.5%
5112 90 30	Dyed	2.5%
5112 90 40	Printed	2.5%
5112 90 90	Other	2.5%
5113	Woven fabrics of coarse animal hair or of horse hair	
5113 00	Woven fabrics of coarse animal hair or of horse hair:	2.5%
5113 00 10	Unbleached	2.5%
5113 00 20	Bleached	2.5%
5113 00 30	Dyed	2.5%
5113 00 40	Printed	2.5%
5113 00 90	Other	2.5%

CHAPTER 52

Cotton

Sub-heading Note:

For the purposes of sub-headings 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 yarn of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed, grey or coloured a lighter shade of the colour of the warp yarns.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
5201	Cotton, not carded or combed	
5201 00	Cotton, not carded or combed:	2.5%
	Indian Cotton:	
5201 00 11	Bengal deshi	2.5%
5201 00 12	Indian cotton of staple lengths 20.5 mm (25/32”) and below (e.g. oomras, yellow picking, Assam comillas)	2.5%
5201 00 13	Indian Cotton of staple length exceeding 20.5 mm (26/32”) but not exceeding 24.5 mm (30/32”)	2.5%
5201 00 14	Indian cotton of staple length over 24.5 mm (31/32”) to 28mm	2.5%
5201 00 15	Indian cotton of staple length 28.5 mm (14/32”) and above but below 34.5 mm	2.5%
5201 00 19	Indian cotton of all staple length 34.5 mm and above (112/32”)	2.5%
5201 00 20	Cotton, other than Indian, of all staple Lengths	2.5%
5202	Cotton waste (including yarn waste and garneted stock)	
5202 10 00	Yarn waste (including thread waste)	1%
5202 91 00	Garneted stock	1%
5202 99 00	Other	1%
5203 00 00	Cotton, carded or combed	1%
5204	Cotton sewing thread, whether or not put up for retail sale	
5204 11	Not put up for retail sale:	1.5%
5204 11 10	Cotton thread, sewing, containing any synthetic staple fibre	1.5%
5204 11 20	Cotton thread, darning	1.5%
5204 11 30	Embroidery cotton thread	1.5%
5204 11 40	Cotton sewing thread, not containing any synthetic staple fibre	1.5%
5204 11 90	Other	1.5%
5204	Other	1.5%
5204 20	Put up for retail sale:	1.5%

(1)	(2)	(3)
5204 20 10	Cotton thread, sewing, containing any synthetic staple fibre	1.5%
5204 20 20	Cotton thread, darning	1.5%
5204 20 30	Embroidery cotton thread	1.5%
5204 20 40	Cotton sewing thread, not containing any synthetic staple fibre	1.5%
5204 20 90	Other	1.5%
5205	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	Measuring 714.29 decitex or more (not exceeding 14 metric number):	1.5%
5205 11 10	Grey	1.5%
5205 11 20	Bleached	1.5%
5205 11 30	Dyed	1.5%
5205 11 90	Other	1.5%
5205 12	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number):	1.5%
5205 12 10	Grey	1.5%
5205 12 20	Bleached	1.5%
5205 12 30	Dyed	1.5%
5205 12 90	Other	1.5%
5205 13	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number):	1.5%
5205 13 10	Grey	1.5%
5205 13 20	Bleached	1.5%
5205 13 30	Dyed	1.5%
5205 13 90	Other	1.5%
5205 14	Measuring less than 192.32 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number):	1.5%
5205 14 10	Grey	1.5%
5205 14 20	Bleached	1.5%
5205 14 30	Dyed	1.5%
5205 14 90	Other	1.5%
5205 15	Measuring less than 125 decitex (exceeding 80 metric number);	1.5%
5205 15 10	Grey	1.5%
5205 15 20	Bleached	1.5%
5205 15 30	Dyed	1.5%

(1)	(2)	(3)
5205 15 90	Other	1.5%
	Single yarn of combed fibres:	
5205 21	Measuring 714.29 decitex or more (not exceeding 14 metric number):	1.5%
5205 21 10	Grey	1.5%
5205 21 20	Bleached	1.5%
5205 21 30	Dyed	1.5%
5205 21 90	Other	1.5%
5205 22	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number):	1.5%
5205 22 10	Grey	1.5%
5205 22 20	Bleached	1.5%
5205 22 90	Other	1.5%
5205 23	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number):	1.5%
5205 23 10	Grey	1.5%
5205 23 20	Bleached	1.5%
5205 23 90	Other	1.5%
5205 24	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number):	1.5%
5205 24 10	Grey	1.5%
5205 24 20	Bleached	1.5%
5205 24 90	Other	1.5%
5205 26	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number):	1.5%
5205 26 10	Grey	1.5%
5205 26 20	Bleached	1.5%
5205 26 90	Other	1.5%
5205 27	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number):	1.5%
5205 27 10	Grey	1.5%
5205 27 20	Bleached	1.5%
5205 27 90	Other	1.5%
5205 28	Measuring less than 83.33 decitex (exceeding 120 metric number):	1.5%

(1)	(2)	(3)
5205 28 10	Grey	1.5%
5205 28 20	Bleached	1.5%
5205 28 90	Other	1.5%
	Multiple (folded) or cabled yarn, of uncombed fibres:	1.5%
5205 31	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	1.5%
5205 31 10	Grey	1.5%
5205 31 20	Bleached	1.5%
5205 31 30	Dyed	1.5%
5205 31 90	Other	1.5%
5205 32	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):	1.5%
5205 32 10	Grey	1.5%
5205 32 20	Bleached	1.5%
5205 32 90	Other	1.5%
5205 33	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):	1.5%
5205 33 10	Grey	1.5%
5205 33 20	Bleached	1.5%
5205 33 30	Dyed	1.5%
5205 33 90	Other	1.5%
5205 34	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):	1.5%
5205 34 10	Grey	1.5%
5205 34 20	Bleached	1.5%
5205 34 30	Dyed	1.5%
5205 34 90	Other	1.5%
5205 35	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn):	1.5%
5205 35 10	Grey	1.5%
5205 35 90	Other	1.5%
	Multiple (folded) or cabled yarn, of combed fibres:	1.5%
5205 41	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	1.5%
5205 41 10	Grey	1.5%
5205 41 20	Bleached	1.5%

(1)	(2)	(3)
5205 41 30	Dyed	1.5%
5205 41 90	Other	1.5%
5205 42	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):	1.5%
5205 42 10	Grey	1.5%
5205 42 90	Other	1.5%
5205 43	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):	1.5%
5205 43 10	Grey	1.5%
5205 43 20	Bleached	1.5%
5205 43 90	Other	1.5%
5205 44	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):	1.5%
5205 44 10	Grey	1.5%
5205 44 20	Bleached	1.5%
5205 44 90	Other	1.5%
5205 46	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):	1.5%
5205 46 10	Grey	1.5%
5205 46 20	Bleached	1.5%
5205 46 30	Dyed	1.5%
5205 46 90	Other	1.5%
5205 47	Measuring per single 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):	1.5%
5205 47 10	Grey	1.5%
5205 47 20	Bleached	1.5%
5205 47 30	Dyed	1.5%
5205 47 90	Other	1.5%
5205 48	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn):	1.5%
5205 48 10	Grey	1.5%
5205 48 20	Bleached	1.5%
5205 48 30	Dyed	1.5%
5205 48 90	Other	1.5%
5206	Cotton yarn (other than sewing thread), containing less than	

(1)	(2)	(3)
	85% by weight of cotton, not put up for retail sale Single yarn, of uncombed fibres: Measuring 714.29 decitex or more (not exceeding 14 metric number) Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) Measuring less than 192.32 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number): Measuring less than 125 decitex (exceeding 80 metric number) Single yarn of combed fibres: Measuring 714.29 decitex or more (not exceeding 14 metric number)	1.5% 1.5% 1.5% 1.5% 1.5% 1.5%
	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number): Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number): Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number): Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number): Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number): Measuring less than 83.33 decitex (exceeding 120 metric number): Multiple (folded) or cabled yarn, of uncombed fibres: Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn): 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): 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): Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding	1.5% 1.5% 1.5% 1.5% 1.5% 1.5% 1.5% 1.5% 1.5%

(1)	(2)	(3)
5206 35 00	80 metric number per single yarn): Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn): Multiple (folded) or cabled yarn, of combed fibres:	1.5%
5206 41 00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	1.5%
5206 42 00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn):	1.5%
5206 43 00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn):	1.5%
5206 44 00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn):	1.5%
5206 45 00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn):	1.5%
5207 5207 10 00	Cotton yarn (other than sewing thread) put up for retail sale Containing 85% or more by weight of cotton	1.5%
5207 90 00	Other	1.5%
5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ²	
	Unbleached:	
5208 11	Plain weave, weighing not more than 100 g/m ²	2%
5208 11 10	Dhoti	2%
5208 11 20	Saree	2%
5208 11 30	Shirting fabrics	2%
5208 11 40	Casement	2%
5208 11 90	Other	2%
5208 12	Plain weave, weighing more than 100 g/m ²	2%
5208 12 10	Dhoti	2%
5208 12 20	Saree	2%
5208 12 30	Shirting fabrics	2%
5208 12 40	Casement	2%
5208 12 50	Sheeting (takia, leopard fabrics, other than furnishing fabrics)	2%
5208 12 60	Voils	2%
5208 12 90	Other	2%
5208 13	3-thread or 4-thread twill, including cross twill:	2%
5208 13 10	Shirting fabrics	2%
5208 13 20	Dobby fabrics	2%

(1)	(2)	(3)
5208 13 90	Other	2%
5208 19	Other fabrics:	2%
5208 19 10	Dedsuti, dosuti fabrics	2%
5208 19 90	Other	2%
	Bleached:	
5208 21	Plain weave, weighing not more than 100 g/m ²	2%
5208 21 20	Dhoti Saree	2%
5208 21 20	Casement	2%
5208 21 30	Shirting fabrics	2%
5208 21 40	Cambrics (including madapollam and jaconet)	2%
5208 21 50	Mulls (including limbric and willaya)	2%
5208 21 60	Muslin (including lawn, mulmul and organdi)	2%
5208 21 70	Voils (excluding leno fabrics)	2%
5208 21 80	Other	2%
5208 21 90	Plain weave, weighing more than 100 g/m ²	2%
5208 22	Dhoti	2%
5208 22 20	Saree	2%
5208 22 20		2%
5208 22 30	Shirting fabrics	2%
5208 22 40	Casement	2%
5208 22 50	Cambrics (including madapollam and jaconet)	2%
5208 22 60	Long cloth (including calico)	2%
5208 22 70	Sheeting (takia and the like)	2%
5208 22 80	Voils (excluding leno fabrics)	2%
5208 22 90	Other	2%
5208 23	3-thread or 4-thread twill, including cross twill:	2%
5208 23 10	Shirting fabrics	2%
5208 23 20	Parmatta fabrics (including ilesia, pocketing, Italian twill)	2%
5208 23 30	Shirting fabrics	2%
5208 23 90	Other	2%
5208 29	Other fabrics:	2%
5208 29 10	Dhoti and saree, zari bordered	2%
5208 29 20	Dedsuti, dosuti fabrics, ceretennes and osamburge	2%
5208 29 90	Other	2%
	Dyed:	
5208 31	Plain weave, weighing not more than 100 g/m ² :	2%

(1)	(2)	(3)
5208 31 10	Lungi	2%
5208 31 20	Saree	2%
5208 31 30	Shirting fabrics	2%
5208 31 40	Casement	2%
5208 31 50	Cambrics (including madapollam and jaconet)	2%
5208 31 60	Mull (including limbric and willaya)	2%
5208 31 70	Muslin (including lawn mulmul and organdi) or carded or combed yarn	2%
5208 31 80	Voils (excluding leno fabrics)	2%
5208 31 90	Other	2%
5208 32	Plain weave, weighing more than 100 g/m ² :	2%
5208 32 10	Lungi	2%
5208 32 20	Saree	2%
5208 32 30	Shirting fabrics	2%
5208 32 40	Casement	2%
5208 32 50	Bedticking, domestic	2%
5208 32 60	Cambrics (including madapollam and jaconet), longcloth (including calico) and voils (excluding leno fabrics)	2%
5208 32 70	Coating (including suiting)	2%
5208 32 80	Furnishing fabrics (excluding pile and chenille fabrics)	2%
5208 32 90	Other	2%
5208 33	3-thread or 4-thread twill, including cross twill:	2%
5208 33 10	Shirting fabrics	2%
5208 33 20	Coating (including suiting)	2%
5208 33 30	Shirting (including mazri)	2%
5208 33 90	Other	2%
5208 39	Other fabrics:	2%
5208 39 10	Zari bordered sarees	2%
5208 39 90	Other	2%
	Of yarn of different colours:	
5208 41	Plain weave, weighing not more than g/m ² :	2%
5208 41 10	Bleeding Madras	2%
5208 41 20	Saree	2%
5208 41 30	Shirting fabrics	2%
5208 41 40	Bed ticking, domestic	2%
5208 41 50	Furnishing (fabrics (excluding pile and chenille fabrics)	2%
5208 41 90	Other	2%

(1)	(2)	(3)
5208 42	Plain weave, weighing more than 100 g/m ² :	2%
5208 42 10	Bleeding Madras	2%
5208 42 20	Saree	2%
5208 42 30	Shirting fabrics	2%
5208 42 40	Casement	2%
5208 42 50	Bed ticking, domestic	2%
5208 42 60	Furnishing fabrics, other than pile and chenille fabrics	2%
5208 42 90	Other	2%
5208 43	3-thread or 4-thread twill, including cross twill:	2%
5208 43 10	Bleeding Madras	2%
5208 43 20	Shirting fabrics	2%
5208 43 30	Bedticking, damask	2%
5208 43 40	Flannelette	2%
5208 43 90	Other	2%
5208 49	Other fabrics:	2%
5208 49 10	Zari bordered sarees	2%
5208 49 20	Real Madras handkerchiefs	2%
5208 49 90	Other	2%
	Printed:	
5208 51	Plain weave, weighing not more than 100 g/m ² :	2%
5208 51 10	Lungi	2%
5208 51 20	Saree	2%
5208 51 30	Shirting fabrics	2%
5208 51 40	Casement	2%
5208 51 50	Cambrics (including madapollam and jaconet)	2%
5208 51 60	Mull (including limbric and willaya)	2%
5208 51 70	Muslin (including lawn mulmul and organdi) or carded or combed yarn	2%
5208 51 80	Voils (excluding leno fabrics)	2%
5208 51 90	Other	2%
5208 52	Plain weave, weighing more than 100 g/m ²	2%
5208 52 10	Lungi	2%
5208 52 20	Saree	2%
5208 52 30	Shirting fabrics	2%
5208 52 40	Casement	2%
5208 52 50	Cambrics (including madapollam and jaconet)	2%

(1)	(2)	(3)
5208 52 60	Mull (including limbric and willaya)	2%
5208 52 70	Muslin (including lawn mulmul and organdi) of carded or combed yarn	2%
5208 52 80	Voils (excluding leno fabrics)	2%
5208 52 90	Other	2%
5208 53	3-thread or 4-thread twill, including cross twill:	2%
5208 53 10	Shirting fabrics	2%
5208 53 20	Bedticking	2%
5208 53 90	Other	2%
5208 59	Other fabrics:	2%
5208 59 10	Zari bordered sarees	2%
5208 59 90	Other	2%
5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ²	
	Unbleached:	
5209 11	Plain weave:	2%
	Handloom	
5209 11 11	Dhoti	2%
5209 11 12	Saree	2%
5209 11 13	Casement	2%
5209 11 14	Shetting (takia, leopard cloth and other than furnishing)	2%
5209 11 19	Other	2%
5209 11 90	Other	2%
5209 12	3-thread or 4-thread twill, including cross twill:	2%
5209 12 10	Saree	2%
5209 12 20	Shirting fabrics	2%
5209 12 30	Furnishing (fabrics (excluding pile and chenille fabrics)	2%
5209 12 40	Seersucker	2%
5209 12 50	Canvas, including duck-carded or combed yarn	2%
5209 12 60	Flannelette	2%
5209 12 70	Shetting (takia, leopard cloth)	2%
5209 12 90	Other	2%
5209 19 00	Other fabrics	2%
	Bleached:	
5209 21	Plain weave:	
5209 21 10	Saree	2%
5209 21 20	Shirting fabrics	2%

(1)	(2)	(3)
5209 21 30	Furnishing fabrics (excluding pile and chenille fabrics)	2%
5209 21 40	Seersucker	2%
5209 21 50	Canvas, (including duck) of carded or combed yarn	2%
5209 21 60	Dhoti	2%
5209 21 70	Flannelette	2%
5209 21 80	Sheeting (takia, leopard cloth)	2%
5209 21 90	Other	2%
5209 22	3-thread or 4-thread twill, including cross twill:	2%
5209 22 10	Shirting fabrics	2%
5209 22 20	Furnishing fabrics (excluding pile and chenille fabrics)	2%
5209 22 30	Drill	2%
5209 22 90	Other	2%
5209 29	Other fabrics:	2%
5209 29 10	Dhoti and saree, zari bordered	2%
5209 29 20	Dedsuit, dosuti fabrics, ceretonnnes and osamburge	2%
5209 29 90	Other	2%
	Dyed:	
5209 31	Plain weave:	2%
5209 31 10	Lungi	2%
5209 31 20	Saree	2%
5209 31 30	Shirting fabrics	2%
5209 31 40	Furnishing fabrics (excluding pile and chenille fabrics)	2%
5209 31 50	Seersucker	2%
5209 31 60	Bedticking, domestic (other than hand dyed)	2%
5209 31 70	Canvas (including ducyk), of carded or combed yarn	2%
5209 31 80	Flannelette	2%
5209 31 90	Other	2%
5209 32	3-thread or 4-thread twill, including cross twill:	2%
5209 32 10	Shirting fabrics	2%
5209 32 20	Furnishing fabrics (excluding pile and chenille fabrics)	2%
5209 32 30	Drill	2%
5209 32 90	Other	2%
5209 39	Other fabrics:	2%
5209 39 10	Zari bordered saress	2%
5209 39 90	Other	2%
	Of yarns of different colours:	

(1)	(2)	(3)
5209 41	Plain weave:	2%
5209 41 10	Bleeding Madras	2%
5209 41 20	Saree	2%
5209 41 30	Shirting fabrics	2%
5209 41 40	Furnishing fabrics (excluding pile and chenille fabrics)	2%
5209 41 50	Seersucker	2%
5209 41 60	Bedticking, domestic (other than hand dyed)	2%
5209 41 70	Flannelette	2%
5209 41 90	Other	2%
5209 42 00	Denim	2%
5209 43	Other fabrics of 3-thread or 4 thread twill, including cross twill:	2%
5209 43 10	Bleeding Madras	2%
5209 43 20	Shirting fabrics	2%
5209 43 30	Furnishing fabrics (excluding pile and chenille fabrics)	2%
5209 43 40	Coating (including suiting)	2%
5209 43 90	Other	2%
5209 49	Other fabrics:	2%
5209 49 10	Zari bordered sari	2%
5209 49 90	Other	2%
	Printed:	
5209 51	Plain weave:	2%
5209 51 10	Lungi	2%
5209 51 20	Saree	2%
5209 51 30	Shirting fabrics	2%
5209 51 40	Furnishing fabrics (excluding pile and chenille fabrics)	2%
5209 51 50	Seersucker	2%
5209 51 60	Bedticking, domestic	2%
5209 51 70	Flannelette	2%
5209 51 90	Other	2%
5209 52	3-thread or 4-thread twill, including cross twill:	2%
5209 52 10	Shirting fabrics	2%
5209 52 20	Furnishing fabrics (excluding pile and chenille fabrics)	2%
5209 52 90	Other	2%
5209 59	Other fabrics:	2%
5209 59 10	Zari bordered saree	2%
5209 59 90	Other	2%

(1)	(2)	(3)
5210	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	Plain weave:	2%
5210 11 10	Shirting fabrics	2%
5210 11 20	Saree	2%
5210 11 90	Other	2%
5210 12	3-thread or 4-thread twill, including cross twill:	2%
5210 12 10	Shirting fabrics	2%
5210 12 90	Other	2%
5210 12 00	Other fabrics	2%
	Bleached:	
5210 21	Plain weave:	2%
5210 21 10	Shirting fabrics	2%
5210 21 20	Poplin and broad fabrics	2%
5210 21 30	Saree	2%
5210 21 40	Shirting (including mazri)	2%
5210 21 50	Voile	2%
5210 21 90	Other	2%
5210 22	3-thread or 4-thread twill, including cross twill:	2%
	Handloom:	
5210 22 11	Crepe fabrics including crepe checks	2%
5210 22 12	Shirting fabrics	2%
5210 22 19	Other fabrics	2%
	Other:	
5210 22 21	Shirting (including mazri)	2%
5210 22 29	Other	2%
5210 29	Other fabrics:	2%
5210 29 10	Dhoti and saree, zari bordered	2%
5210 29 10	Dhoti and saree, zari bordered	2%
5210 29 20	Dedsuti, Dosuti, cretonnes and osamburge	2%
5210 29 90	Other	2%
	Dyed:	
5210 31	Plain weave:	2%
5210 31 10	Shirting fabrics	2%
5210 31 20	Coating (including suitings)	2%

(1)	(2)	(3)
5210 31 30	Furnishing fabrics (excluding pile and chenille fabrics)	2%
5210 31 40	Poplin and broad fabrics	2%
5210 31 50	Saree	2%
5210 31 60	Voils	2%
5210 31 90	Other	2%
5210 32	3-thread or 4-thread twill, including cross twill:	2%
5210 32 10	Crepe fabrics including crepe checks	2%
5210 32 20	Shirting fabrics	2%
5210 32 30	Bedticking, damask	2%
5210 32	Other	2%
5210 39	Other fabrics:	2%
5210 39 10	Zari bordered saree	2%
5210 39 90	Other	2%
	Of yarns of different colours:	
5210 41	Plain weave:	2%
5210 41 10	Bleeding Madras	2%
5210 41 20	Crepe fabrics (excluding crepe checks)	2%
5210 41 30	Shirting fabrics	2%
5210 41 40	Suitings	2%
5210 41 50	Poplin and broad fabrics	2%
5210 41 60	Saree	2%
5210 41 70	Voils	2%
5210 41 90	Other	2%
5210 42	3-thread or 4-thread twill, including cross twill:	2%
5210 42 10	Bleeding Madras	2%
5210 42 20	Crepe fabrics including crepe checks	2%
5210 42 30	Shirting fabrics	2%
5210 42 40	Suitings	2%
5210 42 50	Bedticking, damask	2%
5210 42 60	Shirtings (including mazri)	2%
5210 42 90	Other	2%
5210 49	Other fabrics:	2%
5210 49 10	Zari bordered saree	2%
5210 49 90	Other	2%
	Printed:	
5210 51	Plain weave:	2%

(1)	(2)	(3)
5210 51 10	Shirting fabrics	2%
5210 51 20	Casement	2%
5210 51 30	Saree	2%
5210 51 40	Poplin and broad fabrics	2%
5210 51 50	Voils	2%
5210 51 90	Other	2%
5210 52	3-thread or 4-thread twill, including cross twill:	2%
5210 52 10	Crepe fabrics including crepe checks	2%
5210 52 20	Shirting fabrics	2%
5210 52 90	Other	2%
5210 59	Other fabrics:	2%
5210 59 10	Zari bordered saree	2%
5210 59 90	Other	2%
5211	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	Plain weave:	
5211 11 10	Shirting fabrics	2%
5211 11 20	Twill, not elsewhere specified (including gaberdine)	2%
5211 12 30	Damask	2%
5211 12 90	Other	2%
5211 19 00	Other fabrics	2%
	Bleached:	
5211 21	Plain weave:	
5211 21 10	Shirting fabrics	2%
5211 21 20	Canvas (including duck) of carded or combed yarn	2%
5211 21 30	Flannelette	2%
5211 21 40	Saree	2%
5211 21 50	Shirting fabrics	2%
5211 21 90	Other	2%
5211 22	3-thread or 4-thread twill, including cross twill:	2%
5211 22 10	Crepe fabrics including crepe checks	2%
5211 22 20	Shirting fabrics	2%
5211 22 30	Twill fabrics	2%
5211 22 90	Other	2%
5211 29	Other fabrics:	2%

(1)	(2)	(3)
5211 29 10	Zari bordered sari	2%
5211 29 20	Dedsuti, dosuti, ceretonnnes and osamburge	2%
5211 29 90	Other	2%
	Dyed:	
5211 31	Plain weave:	2%
5211 31 10	Shirting fabrics	2%
5211 31 20	Canvas (including duck) of carded or combed yarn	2%
5211 31 30	Coating (including suitings)	2%
5211 31 40	Flannelette	2%
5211 31 50	Saree	2%
5211 31 90	Other	2%
5211 32	3-thread or 4-thread twill, including cross twill:	2%
5211 32 10	Crepe fabrics including crepe checks	2%
5211 32 20	Shirting fabrics	2%
5211 32 30	Twill, not elsewhere specified (including gaberdine)	2%
5211 32 40	Trousers or pant fabrics (excluding jeans and crepe)	2%
5211 32 90	Other	2%
5211 39	Other fabrics:	2%
5211 39 10	Zari bordered saress	2%
5211 39 90	Other	2%
	Of yarns of different colours:	
5211 41	Plaint weave:	2%
5211 41 10	Bleeding Madras	2%
5211 41 20	Check shirting (excluding crepe checks)	2%
5211 41 30	Shirting	2%
5211 41 40	Suitings	2%
5211 41 50	Flannelette	2%
5211 41 60	Saree	2%
5211 41 70	Parachute fabrics	2%
5211 41 90	Other	2%
5211 42 00	Denim	2%
5211 43	Other fabrics of 3-thread or 4-thread twill, including cross twill:	2%
5211 43 10	Bleeding Madras	2%
5211 43 20	Crepe fabrics	2%
5211 43 30	Shirting fabrics	2%
5211 43 40	Suitings	2%

(1)	(2)	(3)
5211 43 90	Other	2%
5211 49	Other fabrics:	2%
5211 49 10	Zari bordered sarees	2%
5211 49 90	Other	2%
	Printed:	
	Plain weave:	
5211 51	Plain weave:	2%
5211 51 10	Shirting fabrics	2%
5211 51 20	Furnishing fabrics (excluding pile and chenille fabrics)	2%
5211 51 30	Flannelette	2%
5211 51 40	Long cloth (chintz)	2%
5211 51 50	Saree	2%
5211 51 90	Other	2%
5211 52	3-thread or 4-thread twill, including cross twill:	2%
5211 52 10	Crepe fabrics including crepe checks	2%
5211 52 20	Shirting fabrics	2%
5211 52 30	Twill, not elsewhere specified (including gaberdine)	2%
5211 90	Other	2%
5211 59	Other fabrics:	2%
5211 59 10	Zari bordered saree	2%
5211 59 90	Other	2%
5212	Other woven fabrics of cotton	
	Weighing not more than 200 g/m ² :	
5212 11 00	Unbleached	2%
5212 12 00	Bleached	2%
5212 13 00	Dyed	2%
5212 14 00	Of yarns of different colours	2%
5212 15 00	Printed	2%
	Weighing more than 200 g/m ²	
5212 21 00	Unbleached	2%
5212 22 00	Bleached	2%
5212 23 00	Dyed	2%
5212 24 00	Of yarns of different colours	2%
5212 25 00	Printed	2%

CHAPTER 53

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

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)	
5301 10 00	Flax, raw or retted	2%
	Flax, broken, scotched, hackled or otherwise processed, but not spun:	2%
5301 21 00	Broken or scotched	2%
5301 29 00	Other	2%
5301 30 00	Flax tow and waste	2%
5302	True hemp (<i>Cannabis sativa</i> L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock)	
5302 10 00	True hemp, raw or retted	2%
5301 90 00	Other	2%
5303	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 garneted stock)	
5303 10	Jute and other textile bast fibres, raw or retted:	2%
5303 10 10	Jute, raw or retted	2%
5303 10 90	Other	2%
5303 90	Other:	2%
5303 90 10	Jute cutting	2%
5303 90 90	Other	2%
5304	Sisal and other textile fibres of the genus agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garneted stock)	
5304 10	Sisal and other textile fibres of the genus Agave, raw:	2.5%
5304 10 10	Sisal fibre	2.5%
5304 10 20	Aloe fibres	2.5%
5304 10 90	Other	2.5%
5304 90 00	Other	2.5%
5305	Coconut, abaca (Manila hemp or <i>Musa textiles</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garneted stock)	

(1)	(2)	(3)
	Of coconut (coir):	
5305 11	Raw:	2%
5305 11 10	Coir bristle fibre	2%
5305 11 20	Coir mattress fibre	2%
5305 11 30	Curled or machine twisted coir fibre	2%
5305 11 40	Coir pith	2%
5305 11 90	Other	2%
5305 19 00	Other:	2%
	Of Abaca:	
5305 21 00	Raw	2%
5305 29 00	Other	2%
5305 90	Other:	2%
5305 90 10	Ramie or China grass	2%
5305 90 90	Other	2%
5306	Flax yarn	
5306 10	Single:	1.5%
5306 10 10	Put up for retail sale	1.5%
5306 10 90	Other	1.5%
5306 20	Multiple (folded) or cabled:	1.5%
5306 20 10	Put up for retail sale	1.5%
5306 20 90	Other	1.5%
5307	Yarn of jute or of other textile bast fibres of heading 5303	
5307 10	Single:	1.5%
5307 10 10	Of jute	1.5%
5307 10 90	Other	1.5%
5307 20 00	Multiple (folded) or cabled	1.5%
5308	Yarn of other vegetable textile fibres; paper yarn	
5308 10	Coir yarn:	1.5%
5308 10 10	Baled	1.5%
5308 10 90	Other	1.5%
5308 20 00	True hemp yarn	1.5%
5308 90	Other:	1.5%
5308 90 10	Ramie Yarn	1.5%
5308 90 90	Other	1.5%
5309	Woven fabrics of flax	

(1)	(2)	(3)
	Containing 85% or more by weight flax:	
5309 11	Unbleached or bleached:	2%
5309 11 10	Unbleached	2%
5309 11 20	Bleached	2%
5309 19	Other:	2%
5309 19 10	Dyed	2%
5309 19 20	Printed	2%
5309 19 90	Other	2%
	Containing less than 85% by weight of flax:	2%
5309 21	Unbleached or bleached:	2%
5309 21 10	Unbleached	2%
5309 21 20	Bleached	2%
5309 29	Other:	2%
5309 29 10	Dyed	2%
5309 29 20	Printed	2%
5309 29 90	Other	2%
5310	Woven fabrics of jute or of other textile base fibres of heading 5303	
5310 10	Unbleached:	2%
	Containing 100% by weight of jute:	
5310 10 11	Carpet backing fabrics	2%
5310 10 12	Sacking fabrics	2%
5310 10 13	Hessian fabrics	2%
5310 10 14	Jute canvas	2%
5310 10 19	Other	2%
	Other:	
5310 10 91	Woven blended fabrics containing more than 50% by weight of jute	2%
5310 10 92	Stranded woven fabrics of jute containing 50% or more by weight of jute	2%
5310 10 93	Jute swim fabrics	2%
5310 10 99	Other	2%
5310 90	Other:	2%
5310 90 10	Bleached	2%
5310 90 20	Decorative fabrics	2%
	Other:	2%
5310 90 91	Bleached	2%

(1)	(2)	(3)
5310 90 92	Dyed	2%
5310 90 93	Printed	2%
5310 90 99	Other	2%
5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	
5311 00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: Of other vegetable textile fibres:	2%
5311 00 11	Unbleached	2%
5311 00 12	Bleached	2%
5311 00 13	Dyed	2%
5311 00 14	Printed	2%
5311 00 19	Other Of paper yarn:	2%
5311 00 21	Unbleached	2%
5311 00 22	Bleached	2%
5311 00 23	Dyed	2%
5311 00 24	Printed	2%
5311 00 29	Other	2%

CHAPTER 54

Man-made filaments

Notes:

1. Throughout this Schedule, the term “man-made fibres” means staple fibres and filaments of organic polymers products by manufacturing processes, either:

- (a) by polymerization of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
- (b) by chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro 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).

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

2. Headings 5402 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
5401	Sewing thread of man-made filaments, whether or not put up for retail sale	
5401 10 00	Of synthetic filaments	1.5%
5401 20 00	Of artificial filaments	1.5%
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex	
5402 10	High tenacity yarn of nylon or other polyamides:	1.5%
5402 10 10	Nylon tyre yarn	1.5%
5402 10 90	Other	1.5%
5402 20	High tenacity yarn of polyesters:	1.5%
5402 20 10	Of terylene Dacron	1.5%
5402 20 90	Other	1.5%
	Textured yarn:	
5402 31 00	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	1.5%
5402 32 00	Of nylon or other polyamides, measuring per single yarn more than 50 tex	1.5%
5402 33 00	Of polyesters	1.5%

(1)	(2)	(3)
5402 39	Other:	1.5%
5402 39 10	Polypropylene filament yarn	1.5%
5402 39 20	Acrylic filament yarn	1.5%
5402 39 90	Other	1.5%
	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	
5402 41 00	Of nylon or other polyamides	1.5%
5402 42 00	Of polyesters, partially oriented	1.5%
5402 43 00	Of polyesters, other	1.5%
5402 49 00	Other	1.5%
	Other yarn, single, with a twist exceeding 50 turns per metre:	
5402 51 00	Of nylon or other polyamides	1.5%
5402 52 00	Of polyesters	1.5%
5402 59	Other:	1.5%
5402 59 10	Polypropylene filament yarn	1.5%
5402 59 90	Other	1.5%
	Other yarn, multiple (folded) or cabled:	
5402 61 00	Of nylon or other polyamides	1.5%
5402 62 00	Of polyesters	1.5%
5402 69	Other:	1.5%
5402 69 10	Polyvinyl acetate filament yarn	1.5%
5402 69 20	Polyvinyl chloride filament yarn	1.5%
5402 69 30	Polypropylene filament yarn	1.5%
5402 69 40	Acrylic filament yarn	1.5%
5402 69 50	Polytetrafluoroethylene yarn	1.5%
5402 69 90	Other	1.5%
5403	Artificial filament yarn (other than sewing thread), not put for retail sale, including artificial mono filament of less than 67 decitex	
5403 10	High tenacity yarn of viscose rayon:	1.5%
5403 10 10	Viscose rayon tyre yarn – 1,233 decitex	1.5%
5403 10 20	Viscose rayon tyre yarn – 1,833 decitex	1.5%
5403 10 90	Other	1.5%
5403 20 00	Textured yarn:	1.5%
	Other yarn, single:	
5403 31 00	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	1.5%

(1)	(2)	(3)
5403 32 00	Of viscose rayon, with a twist exceeding 120 turns per metre	1.5%
5403 33 00	Of cellulose acetate	1.5%
5403 39	Other:	1.5%
5403 39 10	Cuprammonium rayon	1.5%
5403 39 90	Other	1.5%
	Other yarn, multiple (folded) or cabled:	
5403 41	Of viscose rayon:	1.5%
5403 41 10	Upto 67 decitex	1.5%
5403 41 20	Of 83 decitex	1.5%
5403 41 30	Of 111 decitex, bright	1.5%
5403 41 40	Of 111 decitex, dull	1.5%
5403 41 50	Of 133 decitex, bright	1.5%
5403 41 60	Of 133 decitex, dull	1.5%
5403 41 70	Of 167 decitex, bright	1.5%
5403 41 80	Of 167 decitex, dull	1.5%
5403 41 90	Other	1.5%
5403 42	Of cellulose acetate:	1.5%
5403 42 10	Acetate rayon filament yarn, 83 decitex	1.5%
5403 42 20	Acetate rayon filament yarn, 111 decitex	1.5%
5403 42 30	Acetate rayon filament yarn, 133 decitex	1.5%
5403 42 40	Acetate rayon filament yarn, 167 decitex	1.5%
5403 42 50	Acetate rayon filament yarn, 333 decitex	1.5%
5403 42 90	Other	1.5%
5403 49	Other:	1.5%
	Cuprammonium filament yarn:	
5403 49 11	Of 33 decitex	1.5%
5403 49 12	Of 44 decitex	1.5%
5403 49 13	Of 67 decitex	1.5%
5403 49 14	Of 83 decitex	1.5%
5403 49 15	Of 89 decitex	1.5%
5403 49 19	Other	1.5%
5403 49 90	Other	1.5%
5404	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	
5404 10 00	Monofilament	1.5%

(1)	(2)	(3)
5404 90	Other:	1.5%
5404 90 10	Catgut imitation of synthetic yarn, non-sterile	1.5%
5404 90 20	Strip and the like of synthetic fibre materials	1.5%
5404 90 90	Other	1.5%
5405 00 00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not	1.5%
5406	Man-made filament yarn (other than sewing thread), put up for retail sale	
5406 10 00	Synthetic filament yarn	1.5%
5406 20 00	Artificial filament yarn	1.5%
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404	
5407 10	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters:	2%
	Unbleached:	
5407 10 11	Parachute fabrics	2%
5407 10 12	Tent fabrics	2%
5407 10 13	Nylon furnishing fabrics	2%
5407 10 14	Umbrella cloth panel fabrics	2%
5407 10 15	Other nylon and polyamide fabrics (filament)	2%
5407 10 16	Polyester suitings	2%
5407 10 19	Other polyester fabrics	2%
	Bleached:	
5407 10 21	Parachute fabrics	2%
5407 10 22	Tent fabrics	2%
5407 10 23	Nylon furnishing fabrics	2%
5407 10 24	Umbrella cloth panel fabrics	2%
5407 10 25	Other nylon and polyamide fabrics of filament yarn	2%
5407 10 26	Polyester suitings	2%
5407 10 29	Other polyester fabrics	2%
	Dyed:	
5407 10 31	Parachute fabrics	2%
5407 10 32	Tent fabrics	2%
5407 10 33	Nylon furnishing fabrics	2%
5407 10 34	Umbrella cloth panel fabrics	2%
5407 10 35	Other nylon and polyamide fabrics (filament)	2%

(1)	(2)	(3)
5407 10 36	Polyester suitings	2%
5407 10 39	Other Printed:	2%
	Parachute fabrics	
5407 10 41	Tent fabrics	2%
5407 10 42	Nylon furnishing fabrics	2%
5407 10 43	Umbrella cloth panel fabrics	2%
5407 10 44	Other nylon and polyamide fabrics (filament)	2%
5407 10 45	Polyester suitings	2%
5407 10 46	Other	2%
5407 10 49	Other:	2%
5407 10 91	Parachute fabrics	2%
5407 10 92	Tent fabrics	2%
5407 10 93	Nylon furnishing fabrics	2%
5407 10 94	Umbrella cloth panel fabrics	2%
5407 10 95	Other nylon and polyamide fabrics of filament yarn	2%
5407 10 96	Polyester suitings	2%
5407 10 99	Other	2%
5407 20	Woven fabrics obtained from strip or the like:	2%
5407 20 10	Unbleached	2%
5407 20 20	Bleached	2%
5407 20 30	Dyed	2%
5407 20 40	Printed	2%
5407 20 90	Other	2%
5407 30	Fabrics specified in Note 9 to Section XI:	2%
5407 30 10	Unbleached	2%
5407 30 20	Bleached	2%
5407 30 30	Dyed	2%
5407 30 40	Printed	2%
5407 30 90	Other	2%
	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:	
5407 41	Unbleached or bleached:	2%
	Unbleached:	
5407 41 11	Nylon brasso	2%
5407 41 12	Nylon georgette	2%

(1)	(2)	(3)
5407 41 13	Nylon tafetta	2%
5407 41 14	Nylon saress	2%
5407 41 19	Other	2%
	Bleached:	
5407 41 21	Nylon brasso	2%
5407 41 22	Nylon georgette	2%
5407 41 23	Nylon tafetta	2%
5407 41 24	Nylon saress	2%
5407 41 29	Other	2%
5407 42	Dyed:	2%
5407 42 10	Nylon brasso	2%
5407 42 20	Nylon georgette	2%
5407 42 30	Nylon tafetta	2%
5407 42 40	Nylon sarees	2%
5407 42 90	Other	2%
5407 43 00	Of yarn of different colours	2%
5407 44	Printed:	2%
5407 44 10	Nylon brasso	2%
5407 44 20	Nylon georgette	2%
5407 44 30	Nylon tafetta	2%
5407 44 40	Nylon sarees	2%
5407 44 90	Other	2%
	Other woven fabrics, containing 85% or more by weight of textured polyester filaments:	
5407 51	Unbleached or bleached:	2%
	Unbleached:	
5407 51 11	Polyester shirtings	2%
5407 51 19	Other Bleached:	2%
	Polyester shirtings	
5407 51 21	Other	2%
5407 51 29	Dyed:	2%
5407 52	Polyester shirtings	2%
5407 52 10	Polyester suitings	2%
5407 52 20	Terylene and dacron sarees	2%
5407 52 30	Polyester sarees	2%
5407 52 40		2%

(1)	(2)	(3)
5407 52 90	Other	2%
5407 53 00	Of yarns of different colours	2%
5407 54	Printed:	2%
5407 54 10	Terylene and dacron sarees	2%
5407 54 20	Polyester shirtings	2%
5407 54 30	Polyester sarees	2%
5407 54 90	Other	2%
	Other woven fabrics, containing 85% or more by weight of polyester filaments:	
5407 61	Containing 85% or more by weight of non-textured polyester filaments:	2%
5407 61 10	Polyester shirtings	2%
5407 61 20	Polyester suitings	2%
5407 61 90	Other	2%
5407 69 00	Other	2%
	Other woven fabrics, containing 85% or more by weight of synthetic filaments:	
5407 71	Unbleached or bleached:	2%
5407 71 10	Unbleached	2%
5407 71 20	Bleached	2%
5407 72 00	Dyed	2%
5407 73 00	Of yarns of different colours	2%
5407 74 00	Printed	2%
	Other Woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:	
5407 81	Unbleached or bleached:	2%
	Unbleached:	
5407 81 11	Nylon georgette	2%
5407 81 12	Nylon sarees	2%
5407 81 13	Polyester shirtings	2%
5407 81 14	Polyester suitings	2%
5407 81 15	Terylene and dacron sares	2%
5407 81 16	Polyester dhoti	2%
5407 81 19	Other	2%
	Bleached:	
5407 81 21	Nylon georgette	2%
5407 81 22	Nylon sarees	2%

(1)	(2)	(3)
5407 81 23	Polyester shirtings	2%
5407 81 24	Polyester suitings	2%
5407 81 25	Terylene and dacron sares	2%
5407 81 26	Polyester dhoti	2%
5407 81 29	Other	2%
5407 82	Dyed:	2%
5407 82 10	Nylon georgette	2%
5407 82 20	Nylon sarees	2%
5407 82 30	Polyester shirtings	2%
5407 82 40	Polyester suitings	2%
5407 83 50	Terylene and dacron sares	2%
5407 82 60	Lungies	2%
5407 82 90	Other	2%
5407 83 00	Of yarns of different colours	2%
5407 84	Printed:	2%
5407 84 10	Nylon georgette	2%
5407 84 20	Nylon sarees	2%
5407 84 30	Polyester shirtings	2%
5407 84 40	Polyester suitings	2%
5407 84 50	Terylene and dacron sares	2%
5407 84 60	Lungies	2%
5407 84 70	Polyester sarees	2%
5407 84 90	Other	2%
	Other woven fabrics:	
5407 91	Unbleached or bleached:	2%
5407 91 10	Unbleached	2%
5407 91 20	Bleached	2%
5407 92 00	Dyed	2%
5407 93 00	Of Yarns of different colours	2%
5407 94 00	Printed	2%
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405	
5408 10 00	Woven fabrics obtained from high tenacity yarn of viscose rayon	2%
	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:	2%
5408 21	Unbleached or bleached:	2%
5408 21 10	Unbleached	2%

(1)	(2)	(3)
5408 21 20	Bleached	2%
5408 22	Dyed:	2%
	Fabrics of rayon:	
5408 22 11	Rayon crepe fabrics	2%
5408 22 12	Rayon jacquards	2%
5408 22 13	Rayon brocades	2%
5408 22 14	Rayon georgette	2%
5408 22 15	Rayon tafetta	2%
5408 22 16	Rayon suitings	2%
5408 22 17	Rayon shirtings	2%
5408 22 18	Rayon sarees	2%
5408 22 19	Other	2%
5408 22 20	Fabrics of continuous filament, other than rayon	2%
5408 22 90	Other	2%
5408 23 00	Of yarns of different colours	2%
5408 24	Printed:	2%
	Of rayon:	
5408 24 11	Rayon crepe fabrics	2%
5408 24 12	Rayon jacquards	2%
5408 24 13	Rayon brocades	2%
5408 24 14	Rayon georgette	2%
5408 24 15	Rayon tafetta	2%
5408 24 16	Rayon suitings	2%
5408 24 17	Rayon shirtings	2%
5408 24 18	Rayon sarees	2%
5408 24 19	Other	2%
5408 24 90	Other	2%
	Other woven fabrics:	
5408 31	Unbleached or bleached:	2%
5408 31 10	Unbleached	2%
5408 31 20	Bleached	2%
5408 32	Dyed:	2%
	Fabrics of rayon:	
5408 32 11	Rayon brocades	2%
5408 32 12	Rayon georgette	2%
5408 32 13	Rayon tafetta	2%

(1)	(2)	(3)
5408 32 14	Rayon suitings	2%
5408 32 15	Rayon shirtings	2%
5408 32 19	Other	2%
5403 32 90	Other	2%
5408 33 00	Of yarns of different colours	2%
5408 34	Printed:	2%
	Fabric of rayon:	
5408 34 11	Rayon crepe fabrics	2%
5408 34 12	Rayon jacquards	2%
5408 34 13	Rayon brocades	2%
5408 34 14	Rayon georgette	2%
5408 34 15	Rayon tafetta	2%
5408 34 16	Rayon suitings	2%
5408 34 17	Rayon shirtings	2%
5408 34 18	Rayon sarees	2%
5408 34 19	Other	2%
5408 34 20	Fabrics of continuous filament, other than rayon	2%
5408 34 90	Other	2%

CHAPTER 55

Man-made staple fibres

Note:

Headings 5501 and 5502 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 two only: the two 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 20,00 decitex;

Tow of a length not exceeding 2 m is to be classified in heading 5503 or 5504.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
5501	Synthetic filament tow	
5501 10 00	Of nylon or other polyamides	2.5%
5501 20 00	Of polyesters	2.5%
5501 30 00	Acrylic or modacrylic	2.5%
5501 90	Other:	2.5%
5501 90 10	Of polypropylene	2.5%
5501 90 90	Other	2.5%
5502	Artificial filament tow	
5502 00	Artificial filament tow:	2.5%
5502 00 10	acetate rayon tow	2.5%
5502 00 20	Viscose rayon tow	2.5%
5502 00 90	Other	2.5%
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning	
5503 10 00	Of nylon or other polyamides	2.5%
5503 20 00	Of polyesters	2.5%
5503 30 00	Acrylic or modacrylic	2.5%
5503 40 00	Of polypropylene	2.5%
5503 90	Other:	2.5%
5503 90 10	Polyvinyl staple fibre	2.5%
5503 90 20	Polyvinyl chloride staple fibre	2.5%

(1)	(2)	(3)
5503 90 90	Other	2.5%
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning	
5504 10 00	Of viscose rayon	2.5%
5504 90	Other:	2.5%
5504 90 10	Acetate rayon staple fibre	2.5%
5504 90 20	Polynosic staple fibre	2.5%
5504 90 30	High wet modulus staple fibre	2.5%
5504 90 90	Other	2.5%
5505	Waste (including noils, yarn waste and garneted stock) of man-made fibres	
5505 10	Of synthetic fibres:	2.5%
5505 10 10	Of acrylic	2.5%
5505 10 90	Other	2.5%
5505 20 00	Of artificial fibres	2.5%
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning	
5506 10 00	Of nylon or other polyamides	2.5%
5505 20 00	Of polyesters	2.5%
5505 30 00	Acrylic or modacrylic	2.5%
5505 90	Other:	2.5%
5505 90 10	Polypropylene tops	2.5%
5505 90 90	Other	2.5%
5507	Artificial staple fibres, carded, combed or otherwise processed for spinning	
5507 00	Artificial staple fibres, carded, combed or otherwise processed for spinning:	2.5%
5507 00 10	Acetate rayon tops	2.5%
5507 00 20	Viscose tops	2.5%
5507 00 30	Polynosic tops	2.5%
5507 00 40	High wet modulus tops	2.5%
5507 00 90	Other	2.5%
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale	
5508 10 00	Of synthetic staple fibres	2.5%
5508 20 00	Of artificial staple fibres	2.5%
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	

(1)	(2)	(3)
	Containing 85% or more by weight of staple fibres of nylon or other polyamides:	
5509 11 00	Single yarn	1.5%
5509 12 00	Multiple (folded) or cabled yarn	1.5%
	Containing 85% or more by weight of polyester staple fibres:	
5509 21 00	Single yarn	1.5%
5509 22 00	Multiple (folded) or cabled yarn	1.5%
	Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
5509 31 00	Single yarn	1.5%
5509 32 00	Multiple (folded) or cabled yarn	1.5%
	Other yarn, containing 85% or more by weight of synthetic staple fibres:	
5509 41	Single yarn: Polypropylene	1.5%
5509 41 10	spun yarn Polyvinyl acetate	1.5%
5509 41 20	spun yarn Polyvinyl chloride	1.5%
5509 41 30	spun yarn Other	1.5%
5509 41 90	Multiple (folded) or cabled yarn:	1.5%
5509 42	Polypropylene spun yarn	1.5%
5509 42 10	Polyvinyl acetate (PVA) spun yarn	1.5%
5509 42 20	Polyvinyl chloride (PVC) spun yarn	1.5%
5509 42 30	Other	1.5%
5509 42 90	Other yarn, of polyester staple fibres:	1.5%
	Mixed mainly or solely with artificial staple fibres	
5509 51 00	Mixed mainly or solely with wool or fine animal hair	1.5%
5509 52 00	Mixed mainly or solely with cotton	1.5%
5509 53 00	Other	1.5%
5509 59 00	Other yarn, of acrylic or modacrylic staple fibres:	1.5%
	Mixed mainly or solely with wool or fine animal hair	
5509 61 00	Mixed mainly or solely with cotton	1.5%
5509 62 00	Other	1.5%
5509 69 00	Other yarn:	1.5%
	Mixed mainly or solely with wool or fine animal hair	
5509 91 00	Mixed mainly or solely with cotton	1.5%
5509 92 00	Other	1.5%
5509 99 00		1.5%
5510	Yarn (Other than sewing thread) of artificial staple fibres,	

(1)	(2)	(3)
	not put up for retail sale	
	Containing 85% or more by weight of artificial staple fibres:	
5510 11	Single yarn:	1.5%
5510 11 10	Viscose rayon spun yarn	1.5%
5510 11 20	Acetate rayon spun yarn	1.5%
5510 11 90	Other	1.5%
5510 12	Multiple (folded) or cabled yarn:	1.5%
5510 12 10	Viscose rayon spun yarn	1.5%
5510 12 20	Acetate rayon spun yarn	1.5%
5510 12 90	Other	1.5%
5510 20	Other yarn, mixed mainly or solely with wool or fine animal hair:	1.5%
5510 20 10	Viscose rayon spun yarn	1.5%
5510 20 20	Acetate rayon spun	1.5%
5510 20 90	Other	1.5%
5510 30	Other yarn, mixed mainly or solely with cotton:	1.5%
5510 30 10	Viscose rayon spun yarn	1.5%
5510 30 20	Acetate rayon spun yarn	1.5%
5510 30 90	Other	1.5%
5510 90	Other yarn:	1.5%
5510 90 10	Viscose rayon spun yarn	1.5%
5510 90 20	Acetate rayon spun yarn	1.5%
5510 90 90	Other	1.5%
5511	Yarn (other than sewing thread) of manmade staple fibres, put up for retail sale	
5511 10 00	Of synthetic staple fibres, containing 85% or more by weight of such fibres	1.5%
5511 20 00	Of synthetic staple fibres, containing less than 85% by weight of such fibres	1.5%
5511 30	Of artificial staple fibres:	1.5%
5511 30 10	Containing more than 85% by weight of staple fibre	1.5%
5511 30 90	Other	1.5%
5512	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	Unbleached or bleached:	2%
5512 11 10	Unbleached	2%
5512 11 20	Bleached	2%
5512 19	Other	2%

(1)	(2)	(3)
5512 19 10	Dyed	2%
5512 19 20	Printed	2%
5512 19 90	Other	2%
	Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
5512 21	Unbleached or bleached:	2%
5512 21 10	Unbleached	2%
5512 21 20	Bleached	2%
5512 29	Other:	2%
5512 29 10	Dyed	2%
5512 29 20	Printed	2%
5512 29 90	Other	2%
	Other:	
5512 91	Unbleached or bleached:	2%
5512 91 10	Unbleached	2%
5512 91 20	Bleached	2%
5512 99	Other:	2%
5512 99 10	Dyed	2%
5512 99 20	Printed	2%
5512 99 90	Other	2%
5513	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/m ²	
	Unbleached or bleached:	
5513 11	Of polyester staple fibres, plain weave:	2%
5513 11 10	Unbleached	2%
5513 11 20	Bleached	2%
5513 12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	2%
5513 12 10	Unbleached	2%
5513 12 20	Bleached	2%
5513 13	Other woven fabrics of polyester staple fibres:	2%
5513 13 10	Unbleached	2%
5513 13 20	Bleached	2%
5513 19	Other woven fabrics:	2%
5513 19 10	Unbleached	2%
5513 19 20	Bleached	2%

(1)	(2)	(3)
5513 21 00	Dyed: Of polyester staple fibres, plain weave	2%
5513 22 00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	2%
5513 23 00	Other woven fabrics of polyester staple fibres	2%
5513 29 00	Other woven fabrics	2%
	Of yarns of different colours:	
5513 31 00	Of polyester staple fibres, plain weave	2%
5513 32 00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	2%
5513 33 00	Other woven fabrics of polyester staple fibres	2%
5513 39 00	Other woven fabrics	2%
	Printed :	
5513 41 00	Of polyester staple fibres, plain weave	2%
5513 42 00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	2%
5513 43 00	Other woven fabrics of polyester staple fibres	2%
5513 49 00	Other woven fabrics	2%
5514	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/m ²	
	Unbleached or bleached:	
5514 11	Of polyester staple fibres, plain weave:	2%
5514 11 10	Unbleached	2%
5514 11 20	Bleached	2%
5514 12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	2%
5514 12 10	Unbleached	2%
5514 12 20	Bleached	2%
5514 13	Other woven fabrics of polyester staple fibres:	2%
5514 13 10	Unbleached	2%
5514 13 20	Bleached	2%
5514 19	Other:	2%
5514 19 10	Unbleached	2%
5514 19 20	Bleached	2%
	Dyed:	
5514 21 00	Of polyester staple fibres, plain weave	2%
5514 22 00	3-thread or 4-thread twill, including cross twill, of polyester	2%

(1)	(2)	(3)
	staple fibres	
5514 23 00	Other woven fabrics of polyester staple fibres	2%
5514 29 00	Other woven fabrics	2%
	Of yarns of different colours:	2%
5514 31 00	Of polyester staple fibres, plain weave	2%
5514 32 00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	2%
5514 33 00	Other woven fabrics of polyester staple fibres	2%
5514 39 00	Other woven fabrics	2%
	Printed :	
5514 41 00	Of polyester staple fibres, plain weave	2%
5514 42 00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	2%
5514 43 00	Other woven fabrics of polyester staple fibres	2%
5514 49 00	Other woven fabrics	2%
5515	Other woven fabrics of synthetic staple fibres	
	Of polyester staple fibres:	
5515 11	Mixed mainly or solely with viscose rayon staple fibres:	2%
5515 11 10	Unbleached	2%
5515 11 20	Bleached	2%
5515 11 30	Dyed	2%
5515 11 40	Printed	2%
5515 11 90	Other	2%
5515 12	Mixed mainly or solely with man-made filaments:	2%
5515 12 10	Unbleached	2%
5515 12 20	Bleached	2%
5515 12 30	Dyed	2%
5515 12 40	Printed	2%
5515 12 90	Other	2%
5515 13	Mixed mainly or solely with wool or fine animal:	2%
5515 13 10	Unbleached	2%
5515 13 20	Bleached	2%
5515 13 30	Dyed	2%
5515 13 40	Printed	2%
5515 13 90	Other	2%
5515 19	Other:	2%
5515 19 10	Unbleached	2%

(1)	(2)	(3)
5515 19 20	Bleached	2%
5515 19 30	Dyed	2%
5515 19 40	Printed	2%
5515 19 90	Other	2%
	Of acrylic or modacrylic staple fibres:	
5515 21	Mixed mainly or solely with man-made filaments:	2%
5515 21 10	Unbleached	2%
5515 21 20	Bleached	2%
5515 21 30	Dyed	2%
5515 21 40	Printed	2%
5515 21 90	Other	2%
5515 22	Mixed mainly or solely with wool or fine animal hair;:	2%
5515 22 10	Unbleached	2%
5515 22 20	Bleached	2%
5515 22 30	Dyed	2%
5515 22 40	Printed	2%
5515 22 90	Other	2%
5515 29	Other:	2%
5515 29 10	Unbleached	2%
5515 29 20	Bleached	2%
5515 29 30	Dyed	2%
5515 29 40	Printed	2%
5515 29 90	Other	2%
	Other woven fabrics:	
5515 91	Mixed mainly or solely with man-made filaments::	2%
5515 91 10	Unbleached	2%
5515 91 20	Bleached	2%
5515 91 30	Dyed	2%
5515 91 40	Printed	2%
5515 91 90	Other	2%
5515 92	Mixed mainly or solely with wool or fine animal hair:	2%
5515 92 10	Unbleached	2%
5515 92 20	Bleached	2%
5515 92 30	Dyed	2%
5515 92 40	Printed	2%
5515 92 90	Other	2%

(1)	(2)	(3)
5515 99	Other:	2%
5515 99 10	Unbleached	2%
5515 99 20	Bleached	2%
5515 99 30	Dyed	2%
5515 99 40	Printed	2%
5515 99 90	Other	2%
5516	Woven fabrics of artificial staple fibres Containing 85% or more by weight of artificial staple fibres:	
5516 11	Unbleached or bleached:	2%
5516 11 10	Unbleached	2%
5516 11 20	Bleached	2%
5516 12 00	Dyed	2%
5516 13 00	Of yarns of different colours	2%
5516 14	Printed:	2%
5516 14 10	Spun rayon printed shantung	2%
5516 14 20	Spun rayon printed linen	2%
5516 14 90	Other	2%
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	2%
5516 21	Unbleached or bleached:	2%
5516 21 10	Unbleached	2%
5516 21 20	Bleached	2%
5516 22 00	Dyed	2%
5516 23 00	Of yarns of different colours	2%
5516 24 00	Printed	2%
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	
5516 31	Unbleached or bleached:	2%
5516 31 10	Unbleached	2%
5516 31 20	Bleached	2%
5516 32 00	Dyed	2%
5516 33 00	Of yarns of different colours	2%
5516 34 00	Printed	2%
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:	
5516 41	Unbleached or bleached:	2%
5516 41 10	Unbleached	2%

(1)	(2)	(3)
5516 41 20	Bleached	2%
5516 42 00	Dyed	2%
5516 43 00	Of yarns of different colours	2%
5516 44 00	Printed	2%
	Other:	
5516 91	Unbleached or bleached:	2%
5516 91 10	Unbleached	2%
5516 91 20	Bleached	2%
5516 92 00	Dyed	2%
5516 93 00	Of yarns of different colours	2%
5516 94 00	Printed	2%

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 (e.g. perfumes or cosmetics of Chapter 33, soaps or detergents of heading 3401, polishes, creams or similar preparations of heading 3405, fabric softeners of heading 3809) where the textile material is present merely as a carrying medium;
 - (b) textile products of heading 5811;
 - (c) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 6805);
 - (d) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 6814) or
 - (e) metal foil on a backing of felt or nonwovens (Section XV).
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings 5602 and 5603 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).
 Heading 5603 also includes nonwovens in which plastics or rubber forms the bonding substance.
 Headings 5602 and 5603 do not, however, cover:
 - (a) felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 per cent 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 5604 does not cover textile yarn, or strip or the like of heading 5404 or 5405, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps	
5601 10 00	Sanitary towels and tampons, napkins and napkin liners for	1%

(1)	(2)	(3)
5601 21	babies and similar sanitary articles, of wadding Wadding; other articles of wadding: Of cotton:	1%
5601 21 10	Absorbent cotton wool	1%
5601 21 90	Other	1%
5601 2200	Of man-made fibres	1%
5601 29 00	Other	1%
5601 30 00	Textile flock and dust and mill neps	1%
5602	Felt, whether or not impregnated, coated, covered or laminated	
5602 10 00	Needleloom felt and stitch-bonded fibre fabrics	2.5%
5602 21 00	Other felt, not impregnated, coated, covered or laminated: Of wool or fine animal fair	2.5%
5602 29	Of other textile materials:	2.5%
5602 29 10	For machines other than cotton machinery	2.5%
5602 29 20	Of jute (including blended or union jute), other than for machinery	2.5%
5602 29 90	Other	2.5%
5602 90 00	Other	2.5%
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	
5603 11 00	Of man-made filaments: Weight not more than 25 g/m ²	2.5%
5603 12 00	Weighing more than 25 g/m ² but not more than 70 g/m ²	2.5%
5603 13 00	Weighing more than 70 g/m ² but not more than 150 g/m ²	2.5%
5603 14 0	Weighing more than 150 g/m ²	2.5%
5603 91 00	Other Weighing not more than 25 g/m ²	2.5%
5603 92 00	Weighing more than 25 g/m ² but not more than 70 g/m ²	2.5%
5603 93 00	Weighing more than 70 g/m ² but not more than 150 g/m ²	2.5%
5603 94 00	Weighing more than 150 g/m ²	2.5%
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics	
5604 10 00	Rubber thread and cord, textile covered	2%
5604 20	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated:	2%
5604 20 10	Imitation gut (nylon) for rackets	2%

(1)	(2)	(3)
5604 20 90	Other	2%
5604 90 00	Other	2%
5605	Metallised yarn, whether or not gimped being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	
5605 00	Metallised yarn, whether or not gimped being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal:	1.5%
5605 00 10	Real zari thread (gold) and silver thread combined with textile thread	1.5%
5605 00 20	Imitation zari thread	1.5%
5605 00 90	Other	1.5%
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	
5606 00	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn:	1.5%
5606 00 10	Ttrimmings, of cotton	1.5%
5606 00 20	Trimmings, of man-made fibres	1.5%
5606 00 30	Trimmings, of zari	1.5%
5606 00 90	Other	1.5%
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	
5607 10	Of jute or other textile bast fibres of heading 5303:	1.5%
5607 10 10	Cordage, cable, rope and twine of jute	1.5%
5607 10 90	Other	1.5%
	Of sisal or other textile fibres of the genus Agave:	
5607 21 00	Binder or baler twine	1.5%
5607 29 00	Other	1.5%
	Of polyethylene or polypropylene:	
5607 41 00	Binder or baler twine	1.5%
5607 49 00	Other	1.5%
5607 50	Of other synthetic fibres:	1.5%
5607 50 10	Nylon fish net twine	1.5%
5607 50 20	Nylon tyre cord	1.5%
5607 50 30	Viscose tyre cord	1.5%

(1)	(2)	(3)
5607 50 40	Nylon rope	1.5%
5607 50 90	Other	1.5%
5607 90	Other:	1.5%
5607 90 10	Coir, cordage and ropes, other than of cotton	1.5%
5607 90 20	Cordage, cable, ropes and twine, of cotton	1.5%
5607 90 90	Other	1.5%
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials Of man-made textile material:	
5608 11	Made up fishing nets:	
5608 11 10	Made up fishing nets of nylon	1.5%
5608 11 90	Other	1.5%
5608 19 00	Other	1.5%
5608 90	Other:	1.5%
5608 90 10	Of cotton	1.5%
5608 90 20	Of jute	1.5%
5608 90 90	Other	1.5%
5609	Article of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	
5609 00	Article of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included:	1.5%
5609 00 10	Products of coir	1.5%
5609 00 20	Articles made up of cotton yarn	1.5%
5609 00 30	Articles made up of jute	1.5%
5609 00 90	Other	1.5%

CHAPTER 57
Carpets and other textile floor coverings

Notes:

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

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
5701	Carpets and other textile floor coverings, knotted, whether or not made up	
5701 10 00	Of wool or fine animal hair	2%
5701 90	Of other textile materials:	2%
5701 90 10	Of cotton	2%
5701 90 90	Other	2%
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	
5702 10 00	“Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	2%
5702 20	Floor coverings of coconut fibres (coir):	2%
5702 20 10	Coir matting, woven	2%
5702 20 20	Coir carpets and other rugs	2%
5702 20 90	Other	2%
	Other, of pile construction, not made up:	
5702 31	Of wool or fine animal hair:	2%
5702 31 10	Carpets	2%
5702 31 20	Druggets	2%
5702 31 30	Mats and matting	2%
5702 31 40	Carpeting, floor rugs and the like	2%
5702 31 90	Other	2%
5702 32	Of man-made textile material:	2%
5702 32 10	Carpets, carpeting and rugs and the like	2%
5702 32 20	Mats and matting	2%
5702 32 90	Other	2%
5702 39	Of other textile materials:	2%
5702 39 10	Carpets and other floor coverings other than durries of cotton	2%

(1)	(2)	(3)
5702 39 20	Carpets and other floor coverings, of silk Other, of pile construction, made up:	2%
5702 41	Of wool or fine animal hair:	2%
5702 41 10	Carpets	2%
5702 41 20	Druggets	2%
5702 41 30	Mats and matting	2%
5702 41 90	Other	2%
5702 42	of man made textile materials:	2%
5702 42 10	Carpets, carpeting and rugs	2%
5702 42 20	Mats and mattings	2%
5702 42 90	Other	2%
5702 49	Of other textile materials:	2%
5702 49 10	Carpets and other floor coverings other than durries of cotton	2%
5702 49 20	Carpets and other floor coverings, of silk	2%
5702 49 90	Other	2%
	Other, not of pile construction, not made up:	
5702 51	Of wool or fine animal hair:	2%
5702 51 10	Carpets	2%
5702 51 20	Druggets	2%
5702 51 30	Mats and mattings	2%
5702 52	Of man-made textile materials:	2%
5702 52 10	Carpets, carpeting and rugs	2%
5702 52 20	Mats and mattings	2%
5702 52 90	Other	2%
5702 59	Of other textile materials:	2%
5702 59 10	Carpets and other floor coverings, of cotton other than durries	2%
5702 59 20	Carpets and other floor coverings, of silk	2%
5702 59 30	Place and mat and other similar goods	2%
5702 59 90	Other	2%
	Other, not of pile construction, made up:	
5702 91	Of wool or fine animal hair:	2%
5702 91 10	Carpets	2%
5702 91 20	Druggets	2%
5702 91 30	Mats and matting	2%
5702 91 90	Other	2%
5702 92	Of man-made textile materials:	2%

(1)	(2)	(3)
5702 92 10	Carpets, carpeting and rugs	2%
5702 92 20	Mats and mattings	2%
5702 92 90	Other	2%
5702 99	Of other textile materials:	2%
5702 99 10	Carpets and other floor coverings, of cotton other than durries	2%
5702 99 90	Other	2%
5703	Carpets and other textile floor coverings, tufted, whether or not made up	
5703 10	Of wool or fine animal hair:	2%
5703 10 10	Carets	2%
5703 10 20	Mats and matting	2%
5703 10 90	Other	2%
5703 20	Of nylon or other polyamides:	2%
5703 20 10	Carpets, carpeting and rugs	2%
5703 20 20	100% polyamide tufted velour, cut pile or loop pile carpet mats with jute, rubber latex or PU foam backing	2%
5703 20 90	Other	2%
5703 30	Of other man-made textile materials:	2%
5703 30 10	Carpets, carpeting and rugs	2%
5703 30 20	10% polypropylene carpet mats with jute, rubber, latex or PU foam backing	2%
5703 30 90	Other	2%
5703 90	Of other textile materials:	2%
5703 90 10	Carpets and other floor coverings, of cotton, other than durries	2%
5703 90 90	Other	2%
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	
5704 10 00	Tiles, having a maximum surface area of 0.3 m ²	2%
5704 90	Other:	2%
5704 90 10	Cotton	2%
5704 90 20	Woolen, other than artware	2%
5704 90 90	Other	2%
5705	Other carpets and other textile floor coverings, whether or not made up	
5705 00	Other carpets and other textile floor coverings, whether or not made up:	2%
	Carpets:	
5705 00 11	Of silk	2%

(1)	(2)	(3)
5705 00 19	Other Durries:	2%
	Durries cotton	
5705 00 21	Durries of man-made fibres	2%
5705 00 22	Durries of wool	2%
5705 00 23	Other	2%
5705 00 29	Of jute:	2%
	Of blended jute	
5705 00 31		2%
5705 00 32	Of coir jute	2%
5705 00 39	Other	2%
	Carpets, carpeting, rugs, mats and mattings:	
5705 00 41	Knitted	2%
5705 00 49	Other	2%
5705 00 90	Other	2%

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 of Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 5801 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 5803, "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 5804 does not apply to knotted net fabrics of twine, cordage or rope, of heading 5608.
5. For the purposes of heading 5806, the expression "narrow woven fabrics" means:
 - (a) woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from (wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 5808.
6. In heading 5810, 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 5805).
7. In addition to the products of heading 5809, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806	
5801 10 00	Of wool or fine animal hair	2%
	Of cotton:	
5801 21 00	Uncut weft pile fabrics	2%
5801 22	Cut corduroy:	2%
5801 22 10	Solely of cotton	2%
5801 22 90	Other	2%
5801 23 00	Other weft pile fabrics	2%
5801 24 00	Warp pile fabrics, 'eingle' (uncut)	2%
5801 25 00	Warp pile fabrics, cut	2%
5801 26 00	Chenille fabrics	2%

(1)	(2)	(3)
5801 31 00	Of man-made fibres: Uncut weft pile fabrics	2%
5801 32 00	Cut corduroy	2%
5801 33 00	Other weft pile fabrics	2%
5801 34	Warp pile fabrics, 'epingle' (uncut):	2%
5801 34 10	Velvet	2%
5801 34 90	Other	2%
5801 35 00	Warp pile fabrics; cut	2%
5801 36	Chenille fabrics:	2%
5801 36 10	Carduroys	2%
5801 36 90	Other	2%
5801 90	Of other textile materials:	2%
5801 90 10	Pile fabrics and chenille fabrics of silk containing more than 50% by weight of silk, but not containing wool or hair	2%
5801 90 90	Pile fabrics and chenille fabrics not elsewhere specified or included	2%
+ 5802	Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703	
	Terry toweling and similar woven terry fabrics of cotton:	
5802 11 00	Unbleached	2%
5802 19	Other:	2%
5802 19 10	Bleached	2%
5802 19 20	Piece dyed	2%
5802 19 30	Yarn dyed	2%
5802 19 40	Printed	2%
5802 19 90	Other	2%
5802 20 00	Terry toweling and similar woven terry fabrics, of other textile materials	2%
5802 30 00	Tufted textile fabrics	2%
5803	Gauze, other than narrow fabrics of heading 5806	
5803 10	Of cotton:	1%
5803 10 10	Unbleached	1%
5803 10 20	Bleached	1%
5803 10 30	Piece dyed	1%
5803 10 40	Yarn dyed	1%
5803 10 50	Printed	1%
5803 10 90	Other	1%

(1)	(2)	(3)
5803 90	Of other textile materials:	1%
5803 90 10	Of silk or silk waste	1%
5803 90 20	Of synthetic fiber	1%
5803 90 30	Of artificial fiber	1%
5803 90 90	Other	1%
5804	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 6002 to 6006	
5804 10	Tulles and other net fabrics:	
5804 10 10	Of cotton	2%
5804 10 90	Other	2%
	Mechanically made lace:	
5804 21 00	Of man-made fibres	2%
5804 29	Of other textile materials:	2%
5804 29 10	Of cotton	2%
5804 29 90	Other	2%
5804 30 00	Head-made lace	2%
5805	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	
5805 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:	2%
5805 00 10	Tapestries hand made or needle worked by hand, of cotton	2%
5805 00 20	Tapestries of jute	2%
5805 00 90	Other	2%
5806	Narrow woven fabrics other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	
5806 10 00	Woven pile fabrics (including terry toweling and similar terry fabrics) and chenille fabrics	2%
5806 20 00	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	2%
	Other woven fabrics:	
5806 31	Of cotton:	2%
5806 31 10	Typewriter ribbon cloth	2%
5806 31 20	Newar cotton	2%
5806 31 90	Other	2%
5806 32 00	Of man-made fibres	2%

(1)	(2)	(3)
5806 39	Of other textile materials:	2%
5806 39 10	Goat hair puttis tape	2%
5806 39 20	Jute webbing	2%
5806 39 30	Other narrow fabrics of jute	2%
5806 39 90	Other	2%
5806 40 00	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	2%
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size not embroidered	
5807 10	Woven:	2%
5807 10 10	Of cotton	2%
5807 10 20	Of man-made fibre	2%
5807 10 90	Other	2%
5807 90	Other:	2%
5807 90 10	Felt or non-woven	2%
5807 90 90	Other	2%
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles	
5808 10	Braids, in the piece:	2%
5808 10 10	Of cotton	2%
5808 10 90	Other	2%
5808 90	Other:	2%
5808 90 10	Tapes, ornamental or cotton	2%
5808 90 20	Hair band of narrow fabrics	2%
5808 90 30	Other braids	2%
5808 90 40	Ribbons of rayon with ornamental trimmings	2%
5808 90 50	Saree falls, broders (other than zari), frings of man-made fibre	2%
5808 90 90	Other	2%
5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	
5809 00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included:	2%
5809 00 10	Zari border	2%
5809 00 90	Other	2%

(1)	(2)	(3)
5810 5810 10 00 5810 91 00 5810 92 5810 92 10 5810 92 90 5810 99 00	Embroidery in the piece, in strips or in motifs Embroidery without visible ground Other embroidery: Of cotton Of man-made fibres: Embroidered badges, motifs and the like Other Of other textile materials	2% 2% 2% 2% 2% 2%
5811	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 5810	
5811 00 5811 00 10 5811 00 20 5811 00 90	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 5810: Kantha (multiplayer stitched textile fabrics in piece used for bedding, mattress pads or clothing) Quilted wadding Other	2% 2% 2%

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 5803 and 5806, the braids and ornamental trimmings in the piece of heading 5808 and the knitted or crocheted fabrics of headings 6002 to 6006.

2. Heading 5903 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 5811;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 5604.

3. For the purposes of heading 5905, 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 4814) or on a textile backing (generally heading 5907).

4. For the purposes of heading 5906, the expression "rubberized textile fabrics" means:

(a) textile fabrics impregnated, coated, covered or laminated with rubber:

(i) weighing not more than 1,500 g/m²; or

(ii) weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;

(b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 5604; 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 5811.

5. Heading 5907 does not apply to:

- (a) fabrics in which 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 4408);
- (f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 6805);
- (g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading 6814); or
- (h) metal foil on a backing of textile (Section XV)

6. Heading 5910 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 4010).

7. Heading 5911 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 5908 to 5910), 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 heading 5908 to 5910) of a kind used for technical purposes [for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts]

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
5901	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	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like:	2%
5901 10 10	Of cotton	2%
5901 10 20	Prepared painting canvas	2%
5901 10 90	Other	2%
5901 90	Other:	2%
5901 90 10	Tracing cloth of cotton	2%
5901 90 20	Varnished cambric fabrics (Empire fabrics) tapes	2%
5901 90 90	Other	2%
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	
5902 10	Of nylon or other polyamides:	2%
5902 10 10	Impregnated with rubber	2%
5902 10 90	Other	2%
5902 20	Of polyesters:	2%
5902 20 10	Impregnated with rubber	2%
5902 20 90	Other	2%
5902 90	Other:	2%
5902 30 10	Impregnated with rubber	2%
5902 30 90	Other	2%
5903	Textile fabrics, impregnated, coated, covered or laminated with plastics, other than those of heading 5902	
5903 10	With polyvinyl chloride:	2.5%
5903 10 10	Imitation leather fabrics of cotton	2.5%
5903 10 90	Other	2.5%

(1)	(2)	(3)
5903 20	With polyurethane:	2.5%
5903 20 10	Imitation leather fabrics, of cotton	2.5%
5903 20 90	Other	2.5%
5903 90	Other:	2.5%
5903 90 10	Of cotton	2.5%
5903 90 20	Polyethylene laminated jute fabrics	2.5%
5903 90 90	Other	2.5%
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	
5904 10 00	Linoleum	2.5%
5904 90	Other:	2.5%
5904 90 10	Floor coverings with jute base	2.5%
5904 90 90	Other	2.5%
5905	Textile wall coverings	
5905 00	Textile and coverings:	2.5%
5905 10 10	Fixed on the backing of any material	2.5%
5905 10 90	Other	2.5%
5906	Rubberised textile fabrics, other than those of heading 5902	
5906 10 00	Adhesive tape of a width not exceeding 20 cm	2.5%
	Other:	
5906 91	Knitted or crocheted:	
5906 91 10	Of cotton	2.5%
5906 91 90	Of other textile materials	2.5%
5906 99	Other:	
5906 99 10	Insulated tape, electrical of cotton	2.5%
5906 99 20	Rubberised cotton fabrics, other than knitted or crocheted	2.5%
5906 99 90	Other	2.5%
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	
5907 00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like: Fabrics covered partially or fully with textile flocks, or with preparation containing textile flocks:	2%
5907 00 11	On the base fabrics of cotton	2%
5907 00 12	On the base fabrics of man-made textile material	2%
5907 00 19	On base fabrics of other textile materials	2%

(1)	(2)	(3)
5907 00 91	Other: Cotton fabrics coated or impregnated with oil or preparations with basis of drying oil	2%
5907 00 92	Other textile fabrics coated or impregnated with oil or oil preparations	2%
5907 00 93	Jute fabrics otherwise impregnated or coated	2%
5907 00 99	Other	2%
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	
5908 00	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:	2%
5908 00 10	Wicks and gas mantle fabrics, of cotton	2%
5908 00 20	Gas mantles of rayon	2%
5908 00 90	Other	2%
5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials	
5909 00	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials:	
5909 00 10	Of cotton	2%
5909 00 20	Of man-made fibre	2%
5909 00 90	Of other textile materials	2%
5910	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	
5910 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:	2.5%
5910 00 10	Cotton canvas ply belting	2.5%
5910 00 20	Rubberised cotton belting	2.5%
5910 00 30	Other transmission, conveyer or elevator belts or belting of cotton	2.5%
5910 00 40	Hair belting	2.5%
5910 00 50	Flax canvas ply belting	2.5%
5910 00 60	Fibre belt conveyer	2.5%
5910 00 90	Other	2.5%
5911	Textile products and articles, for technical uses, specified in not 7 to this chapter	
5911 10 00	Textile fabrics, felt and felt-lined woven fabrics, coated, covered	2.5%

(1)	(2)	(3)
5911 20 00	<p>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)</p> <p>Bolting cloth, whether or not made up</p> <p>Textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines (for example, for pulp or asbestos-cement):</p>	2.5%
5911 31	Weighing less than 650 g/m ²	2.5%
5911 31 10	Felt for cotton textile industries, woven	2.5%
5911 31 20	Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines	2.5%
5911 31 30	Cotton fabrics and articles used in machinery and plant	2.5%
5911 31 40	Jute fabrics and articles used in machinery or plant	2.5%
5911 31 50	Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery	2.5%
5911 31 90	Other	2.5%
5911 32	Weighing 650 g/m ² or more:	
5911 32 10	Felt for cotton textile industries, woven	2.5%
5911 32 20	Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines	2.5%
5911 32 30	Cotton fabrics and articles used in machinery and plant	2.5%
5911 32 40	Jute fabrics and articles used in machinery or plant	2.5%
5911 32 50	Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery	2.5%
5911 32 90	Other	2.5%
5911 40 00	Straining cloth of a kind used in oil presses or the like, including that of human hair	2.5%
5911 90	Other	
5911 90 10	Paper maker's felt, woven	2.5%
5911 90 20	Gaskets, washers, polishing discs and other machinery parts of textile articles	2.5%
5911 90 90	Other	2.5%

CHAPTER 60
Knitted or crocheted fabrics

Notes:

1. This Chapter does not cover:
 - (a) crochet lace of heading 5804;
 - (b) labels, badges or similar articles, knitted or crocheted, of heading 5807; 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 6001.
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 this Schedule, any reference to “knitted” goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
6001	File fabrics, including, “long pile” fabrics and terry fabrics, knitted or crocheted	
6001 10	“Long pile” fabrics:	2%
6001 10 10	Of cotton	2%
6001 10 20	Of man-made fibres	2%
6001 10 90	Of other textile materials	2%
	Looped pile fabrics:	
6001 21 00	Of cotton	2%
6001 22 00	Of man-made fibres	2%
6001 29 00	Of other textile materials	2%
	Other:	
6001 91 00	Of cotton	2%
6001 92 00	Of man-made fibres	2%
6001 99	Of other textile materials:	2%
6001 99 10	Of wool or fine animal hair	2%
6001 99 90	Other	2%
6002	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 6001	
6002 40 00	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	2%
6002 90 00	Other	2%

(1)	(2)	(3)
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002	
6003 10 00	Of wool or fine animal hair	2%
6003 20 00	Of cotton	2%
6003 30 00	Of Synthetic fibres	2%
6003 40 00	Of Artificial fibres	2%
6003 90 00	Other	2%
6004	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 6001	
6004 10 00	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	2%
6004 90 00	Other	2%
6005	Warp knit fabrics (including those made on gallow knitting machines), other than those of headings 6001 to 6004	
6005 10 00	Of wool or fine animal hair	2%
6005 21 00	Of cotton: Unbleached or bleached	2%
6005 22 00	Dyed	2%
6005 23 00	Of yarns of different colours	2%
6005 24 00	Printed	2%
6005 31 00	Of synthetic fibres: Unbleached or bleached	2%
6005 32 00	Dyed	2%
6005 33 00	Of yarns of different colours	2%
6005 34 00	Printed	2%
6005 41 00	Of artificial fibres: Unbleached or bleached	2%
6005 42 00	Dyed	2%
6005 43 00	Of yarns of different colours	2%
6005 44 00	Printed	2%
6005 90 00	Other	2%

(1)	(2)	(3)
6006	Other knitted or crocheted fabrics	
6006 10 00	Of wool or fine animals hair	2%
	Of Cotton:	
6006 21 00	Unbleached or bleached	2%
6006 22 00	Dyed	2%
6006 23 00	Of yarns of different colours	2%
6006 24 00	Printed	2%
	Of synthetic fibres:	
6006 31 00	Unbleached or bleached	2%
6006 32 00	Dyed	2%
6006 33 00	Of yarns of different colours	2%
6006 34 00	Printed	2%
	Of artificial fibres:	
6006 41 00	Unbleached or bleached	2%
6006 42 00	Dyed	2%
6006 43 00	Of yarns of different colours	2%
6006 44 00	Printed	2%
6006 90 00	Other	2%

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 6212;
 - (b) worn clothing or other worn articles of heading 6309; or
 - (c) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).
3. For the purposes of headings 6103 and 6104:
 - (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 fabrics and comprising:
 - (i) 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
 - (ii) one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swim wear), a skirt or a divided skirt, having neither braces or 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:

- (A) morning dress, comprising a plain jacket (cutaway) with rounded tailshangingwell down at the back and striped trousers;
 - (B) 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;
 - (C) 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 6107, 6108 or 6109), composed of several pieces made up in identical fabric, put up for retails sale, and comprising:
 - (i) 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
 - (ii) 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 tract suits or ski suits, of heading 6112.

4. Headings 6105 and 6106 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 centimeter in each direction counted on an area measuring

at least 10 cm x 10 cm. Heading 6105 does not cover sleeveless garments.

5. Heading 6109 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purpose of heading 6111:

- (a) the expression “babies” garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm; it also covers babies’ napkins;
- (b) articles which are, prima facie, classifiable both in heading 6111 and in other headings of this Chapter are to be classified in heading 6111.

7. For the purposes of heading 6112 “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:
 - (i) 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
 - (ii) 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 6113 and in other headings of this Chapter, excluding heading 6111, are to be classified in heading 6113.

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 garments 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.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
6101	Men's or boys' overcoats, carcoats, capes, cloaks, anoraks	
6101 10	(including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103 Of wool or fine animal hair:	2.5%
6101 10 10	Of wool	2.5%
6101 10 20	Of Kashmir (cashmere) goats	2.5%
6101 10 90	Other	2.5%
6101 20 00	Of cotton	2.5%
6101 30	Of man-made fibres:	2%
6101 30 10	Of synthetic fibres	2%
6101 30 20	Of artificial fibres	2%
6101 90	Other:	2%
6101 90 10	Of silk	2%
6101 90 90	Other	2%
6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other	
6102 10 00	Of wool or fine animal hair	2.5%
6102 20 00	Of cotton	2.5%
6102 30	Of man-made fibres:	2.5%
6102 30 10	Of synthetic fibres	2.5%
6102 30 20	Of artificial fibres	2.5%
6102 90	Other:	2.5%
6102 90 10	Of silk	2.5%
6102 90 90	Other	2.5%
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Other than swim wear), knitted or crocheted	
	Suits:	
6103 11 00	Of wool or fine animal hair	2%
6103 12 00	Of synthetic fibres	2%
6103 19	Other:	2%
6103 19 10	Of silk	2%
6103 19 20	Of cotton	2%
6103 19 30	Of artificial fibres	2%
6103 19 90	Other	2%
	Ensembles:	
6103 21 00	Of wool or fine animal hair	2%

(1)	(2)	(3)
6103 22 00	Of cotton	2%
6103 23 00	Of synthetic fibres	2%
6103 29	Of other textile materials:	2%
6103 29 10	Of silk	2%
6103 29 20	Of artificial fibres	2%
6103 29 90	Other	2%
	Jackets and blazers:	
6103 31 00	Of wool or fine animal hair	2%
6103 32 00	Of cotton	2%
6103 33 00	Of synthetic fibres	2%
6103 39	Of other textile materials:	2%
6103 39 10	Of silk	2%
6103 39 20	Of artificial fibres	2%
6103 39 90	Other	2%
	Trousers, bib and brace overalls, breeches and shorts:	
6103 41 00	Of wool or fine animal hair	2%
6103 42 00	Of cotton	2%
6103 43 00	Of synthetic fibres	2%
6103 49	Of other textile materials:	2%
6103 49 10	Of silk	2%
6103 49 20	Of artificial fibres	2%
6103 49 90	Other	2%
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swim wear), knitted or crocheted	
	Suits:	
6104 11 00	Of wool or fine animal hair	2%
6104 12 00	Of cotton	2%
6104 13 00	Of synthetic fibres	2%
6104 19	Of other textile materials:	2%
6104 19 10	Of silk	2%
6104 19 20	Of artificial fibres	2%
6104 19 90	Other	2%
	Ensembles:	
6104 21 00	Of wool or fine animal hair	2%
6104 22 00	Of cotton	2%

(1)	(2)	(3)
6104 23 00	Of synthetic fibres	2%
6104 29	Of other textile materials:	2%
6104 29 10	Of silk	2%
6104 29 20	Of artificial fibres	2%
6104 29 90	Other	2%
	Jackets and blazers:	
6104 31 00	Of wool or fine animal hair	2%
6104 32 00	Of cotton	2%
6104 33 00	Of synthetic fibres	2%
6104 39	Of other textile materials:	2%
6104 39 10	Of silk	2%
6104 39 20	Of artificial fibres	2%
6104 39 90	Other	2%
	Dresses:	
6104 41 00	Of wool or fine animal hair	2%
6104 42 00	Of cotton	2%
6104 43 00	Of synthetic fibres	2%
6104 44 00	Of artificial fibres	2%
6104 49	Of other textile materials:	2%
6104 49 10	Of silk	2%
6104 49 90	Of other fibres	2%
	skirts and divided skirts:	
6104 51 00	Of wool or fine animal hair	2%
6104 52 00	Of cotton	2%
6104 53 00	Of synthetic fibres	2%
6104 59	Of other textile materials:	2%
6104 59 10	Of silk	2%
6104 59 20	Of artificial fibres	2%
6104 59 90	Of other fibres	2%
	Trousers, bib and brace overalls, breeches and shorts:	
6104 61 00	Of wool or fine animal hair	2%
6104 62 00	Of cotton	2%
6104 63 00	Of synthetic fibres	2%
6104 69	Of other textile materials:	2%
6104 69 10	Of silk	2%
6104 69 20	Of artificial fibres	2%

(1)	(2)	(3)
6104 69 90	Other	2%
6105	Men's or boys' shirts, knitted or crocheted	
6105 10	Of Cotton:	2%
6105 10 10	Shirts, hand crocheted	2%
6105 10 20	Knit shirts (other than T-shirts) and sweat shirts, other than hand crocheted	2%
6105 10 90	Other	2%
6105 20	Of man-made fibres:	2%
6105 20 10	Of synthetic fibres	2%
6105 20 20	Of artificial fibres	2%
6105 90	Of other textile materials:	2%
6105 90 10	Of silk	2%
6105 90 90	Other	2%
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted	
6106 10 00	Of cotton	2%
6106 20	Of man-made fibres:	2%
6106 20 10	Of synthetic fibres	2%
6106 20 20	Of artificial fibres	2%
6106 90	Of other textile materials:	2%
6106 90 10	Of silk	2%
6106 90 20	Of wool or fine animal hair	2%
6106 90 90	Other	2%
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted	
	Underpants and briefs:	
6107 11 00	Of cotton	2%
6107 12	Of man-made fibres:	2%
6107 12 10	Of synthetic fibres	2%
6107 12 20	Of artificial fibres	2%
6107 19	Of other textile materials:	2%
6107 19 10	Of silk	2%
6107 19 90	Other	2%
	Night shirts and pyjamas:	
6107 21 00	Of cotton	2%
6107 22	Of man-made fibres:	2%

(1)	(2)	(3)
6107 22 10	Of synthetic fibres	2%
6107 22 20	Of artificial fibres	2%
6107 29	Of other textile materials:	2%
6107 29 10	Of silk	2%
6107 29 20	Of wool or fine animal hair	2%
6107 29 90	Other	2%
	Other:	
6107 91	Of cotton:	2%
6107 91 10	Gengis (Vests), other than hand crocheted	2%
6107 91 90	Other	2%
6107 91	Of man-made fibres:	2%
6107 91 10	Of synthetic fibres	2%
6107 91 20	Of artificial fibres	2%
6107 99	Of other textile materials:	2%
6107 99 10	Of silk	2%
6107 99 20	Of wool or fine animal hair	2%
6107 99 90	Other	2%
6108	Women's or girls' slips, petticoats, briefs, panties, night dresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted	
	Slips and petticoats:	
6108 11	Of man-made fibres:	2%
6108 11 10	Of synthetic fibres	2%
6108 11 20	Of artificial fibres	2%
6108 19	Of other textile materials:	2%
6108 19 10	Of silk	2%
6108 19 90	Other	2%
	Briefs and panties:	
6108 21 00	Of cotton	2%
6108 22	Of man-made fibres:	2%
6108 22 10	Of synthetic fibres	2%
6108 22 20	Of artificial fibres	2%
6108 29	Of other textile materials:	2%
6108 29 10	Of silk	2%
6108 29 90	Other	2%
	Night dresses and pyjamas:	
6108 31 00	Of cotton	2%

(1)	(2)	(3)
6108 32	Of man-made fibres:	2%
6108 32 10	Of synthetic fibres	2%
6108 32 20	Of artificial fibres	2%
6108 39	Of other textile materials:	2%
6108 39 10	Of silk	2%
6108 39 90	Other	2%
	Other:	
6108 91 00	Of cotton	2%
6108 92	Of man-made fibres:	2%
6108 92 10	Of synthetic fibres	2%
6108 92 20	Of artificial fibres	2%
6108 99	Of other textile materials:	2%
6108 99 10	Of silk	2%
6108 99 20	Of wool or fine animal hair	2%
6108 99 90	Other	2%
6109	T-Shirts, singlets and other vests, knitted or crocheted	
6109 11 00	Of cotton	2%
6109 90	Of other textile materials:	2%
6109 90 10	Of synthetic fibres	2%
6109 90 20	Of artificial fibres	2%
6109 90 30	Of silk	2%
6109 90 40	Of wool or fine animal hair	2%
6109 90 90	Other	2%
6110	Jerseys, pullovers, cardigans, waistcoats, and similar articles, knitted or crocheted	
	Of wool or fine animal hair:	
6110 11	Of wool :	2%
6110 11 10	Jerseys	2%
6110 11 20	Sweaters and cardigans	2%
6110 11 90	Other	2%
6110 12 00	Of Kashmir (Cashmere) goats	2%
6110 19 00	Other	2%
6110 20 00	Of cotton	2%
6110 30	Of man-made fibres:	2%
6110 30 10	Of synthetic fibres	2%
6110 30 20	Of artificial fibres	2%

(1)	(2)	(3)
6110 90 00	Of other textile materials	2%
6111	Babies' garments and clothing accessories, knitted or crocheted	
6111 10 00	Of wool or fine animal hair	2%
6111 20 00	Of cotton	2%
6111 30 00	Of synthetic fibres	2%
6111 90	Of other textile materials:	2%
6111 90 10	Of silk	2%
6111 90 20	Of artificial fibres	2%
6111 90 90	Other	2%
6112	Track suits, ski suits and swimwear, knitted or crocheted	
	Track suits:	
6112 11 00	Of cotton	2%
6112 12 00	Of synthetic fibres	2%
6112 19	Of other textile materials:	2%
6112 19 10	Of silk	2%
6112 19 20	Of wool or fine animal hair	2%
6112 19 30	Of artificial fibres	2%
6112 19 90	Other	2%
6112 20	Ski suits:	2%
6112 20 10	Of silk	2%
6112 20 20	Of wool or fine animal hair	2%
6112 20 30	Of cotton	2%
6112 20 40	Of synthetic fibres	2%
6112 20 50	Of artificial fibres	2%
6112 20 90	Other	2%
	Men's or boys' swimwear:	
6112 31 00	Of Synthetic fibres	2%
6112 39	Of other textile materials:	2%
6112 39 10	Of Silk	2%
6112 39 20	Of artificial fibres	2%
6112 39 90	Other	2%
	Women's or girls' swimmer:	
6112 41 00	Of synthetic fibres	2%
6112 49	Of other textile materials:	2%
6112 49 10	Of silk	2%

(1)	(2)	(3)
6112 49 20	Of artificial fibres	2%
6112 49 90	Other	2%
6113 00 00	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 and 5907	2%
6114	Other garments, knitted or crocheted	
6114 10 00	Of wool or fine animal hair	2%
6114 20 00	Of Cotton	2%
6114 30	Of man-made fibres:	2%
6114 30 10	Of synthetic fibres	2%
6114 30 20	Of artificial fibres	2%
6114 90	Of other textile materials:	2%
6114 90 10	Of silk	2%
6114 90 90	Other	2%
6115	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted	
	Panty hose and tights:	
6115 11 00	Of synthetic fibres, measuring per single yarn less than 67 decitex	2%
6115 12 00	Of synthetic fibres measuring per single yarn 67 decitex or more	2%
6115 19	Of other textile materials:	2%
6115 19 10	Of silk	2%
6115 19 20	Of wool or fine animal hair	2%
6115 19 30	Of artificial fibres	2%
6115 19 90	Other	2%
6115 20	Women's full-length or knee-length hosiery measuring per single yarn less than 67 decitex:	2%
6115 20 10	Of cotton	2%
6115 20 90	Other	2%
	Other:	
6115 91 00	Of wool or fine animal hair	2%
6115 92 00	Of cotton	2%
6115 93 00	Of Synthetic fibres	2%
6115 99	Of other textiles materials:	2%
6115 99 10	Of artificial fibres	2%
6115 99 90	Other	2%
6116	Gloves, mittens and mitts, knitted or crocheted	
6116 10 10	Impregnated, coated or covered with plastics or rubber	2%

(1)	(2)	(3)
6116 91 00	Other: Of wool or fine animal hair	2%
6116 92 00	Of cotton	2%
6116 93 00	Of synthetic fibres	2%
6116 99	Of other textile materials:	2%
6116 99 10	Of artificial fibres	2%
6116 99 90	Other	2%
6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories	
6117 10	Shawls, scarves, mufflers, mantillas, veils and the like:	2%
6117 10 10	Of silk Of	2%
6117 10 20	wool Of	2%
6117 10 30	cotton	2%
6117 10 40	Of man-made fibres	2%
6117 10 90	Other	2%
6117 20	Ties, bow ties and cravats:	2%
6117 20 10	Of silk Of	2%
6117 20 20	wool Of	2%
6117 20 30	cotton	2%
6117 20 40	Of man-made fibres	2%
6117 20 90	Other fibres	2%
6117 80	Other accessories:	
6117 80 10	Of silk Of	2%
6117 80 20	wool Of	2%
6117 80 30	cotton	2%
6117 80 40	Of man-made fibres	2%
6117 80 90	Other	2%
6117 90 00	Parts	2%

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 (other than those of heading 6212).

2. This Chapter does not cover:

(a) worn clothing or other worn articles of heading 6309; or

(b) orthopedic appliances, surgical belts, trusses or the like (heading 9021).

3. For the purposes of headings 6203 and 6204:

(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 short (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 set of garments, whether or not they fulfill all the above conditions:

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

(B) 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;

(C) 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 6207 or 6208) 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), 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 and ski suits, of heading 6211.

4. For the purposes of heading 6209:

(a) the expression "babies' garments and clothing accessories" means articles for young children

of a body height not exceeding 86 cm; it also covers babies' napkins;

- (b) articles which are, prima facie, classifiable both in heading 6209 and in other headings of this Chapter are to be classified in heading 6209.

5. Garments which are, prima facie, classifiable both in heading 6210 and in other headings of this Chapter, excluding heading 6209, are to be classified in heading 6210.

6. For the purposes of heading 6211, "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 waistlevel, 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 6213). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 6214.

8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

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

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
6201	Men's or boys' overcoats, car-coats, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles other than those of heading 6203	
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
6201 11 00	Of wool and fine animal hair	2.5%
6201 12	Of cotton:	2.5%

(1)	(2)	(3)
6201 12 10	Raincoats	2.5%
6201 12 90	Other	2.5%
6201 13	Of man-made fibres:	2.5%
6201 13 10	Raincoats	2.5%
6201 13 90	Other	2.5%
6201 19	Of other textile materials:	2.5%
6201 19 10	Of silk	2%
6201 19 90	Of other textile fibres	2%
	Other:	
6201 91 00	Of wool or fine animal hair	2%
6201 92 00	Of cotton	2%
6201 93 00	Of man-made fibres	2%
6201 99	Of other textile materials:	2%
6201 99 10	Of silk	2%
6201 99 90	Other	2%

6202	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 6204	
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
6202 11	of wool or fine animal hair:	2.5%
6202 11 10	Coats	2.5%
6202 11 90	Other	2.5%
6202 12 00	Of cotton	2.5%
6202 13 00	Of man-made fibres	2.5%
6202 19	Of other textile materials:	2.5%
6202 19 10	Coats of silk	2.5%
6202 19 20	Coats of all other fibres	2.5%
6202 19 90	Other	2.5%
	Other:	
6202 91	Of wool or fine animal hair:	2.5%
6202 91 10	Wind and ski-jackets, wind-cheaters	2.5%
6202 91 90	Other	2.5%
6202 92	Of cotton:	2.5%
6202 92 10	Wind and ski-jackets, wind-cheaters	2.5%
6202 92 90	Other	2.5%
6202 93	Of man-made fibers:	2.5%
6202 93 90	Other	2.5%

(1)	(2)	(3)
6202 99	Of Other textile materials:	2.5%
	Of slik:	
6202 99 11	Wind and ski-jackets	2.5%
6202 99 10	Other	2.5%
6202 99 90	Other	2.5%
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)	
	Suits:	

6203 11 00	Of wool or fine animal hair	2.5%
6203 12 00	Of synthetic fibres	2.5%
6203 19	Of other textile materials:	2.5%
6203 19 10	Of Cotton	2.5%
6203 19 90	Other	2.5%
	Ensembles:	
6203 21 00	Of wool or fine animal hair	2.5%
6203 22 00	Of Cotton	2.5%
6203 23 00	Of synthetic fibres	2.5%
6203 29 00	Of other textile materials	2.5%
	Jackets and blazers:	
6203 31 00	Of wool or fine animal hair	2.5%
6203 32 00	Of Cotton	2.5%
6203 33 00	Of synthetic fibres	2.5%
6203 39	Of other textile materials:	2.5%
6203 39 10	Of silk	2.5%
6203 39 90	Other	2.5%
	Trousers, bib and brace overalls, breeches and shorts:	
6203 41 00	Of wool or fine animal hair	2.5%
6203 42 00	Of Cotton	2.5%
6203 43 00	Of synthetic fibres	2.5%
6203 49	Of other textile materials:	2.5%
6203 49 10	Of silk	2%
6203 49 90	Other	2%
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear) Suits::	

(1)	(2)	(3)
6204 11 00	Of wool or fine animal hair	2%
6204 12 00	Of Cotton	2%
6204 13 00	Of synthetic fibres	2%
6204 19	Of other textile materials:	2%
	Of silk:	
6204 19 11	Sequinned or beaded with chatton or embroidered	2%
6204 19 19	Other	2%
6204 19 90	Of all other fibres	2%
	Ensembles:	
6204 21 00	Of wool or find animal hair	2%
6204 22	Of cotton:	2%
6204 22 10	Blouses combined with skirts, trousers or shorts	2%
6204 22 90	Other	2%
6204 23 00	Of synthetic fibres	2%
6204 29	Of other textile materials:	2%
	Of silk:	
6204 29 11	Sequinned or beaded	2%
6204 29 19	Other	2%
6204 29 90	Other	2%
	Jackets and blazers:	
6204 31 00	Of wool or fine animal hair	2%
6204 32 00	Of Cotton	2%
6204 33 00	Of synthetic fibres	2%
6204 39	Of other textile materials:	2%
	Of silk:	
6204 39 11	Sequinned or beaded with chattons or embroidered	2%
6204 39 19	Other	2%
6204 39 90	Other	2%
	Dresses:	
6204 41	Of wool or fine animal hair:	2%
6204 41 10	House coats and like dresses	2%
6204 41 20	Blazers	2%
6204 41 90	Other	2%
6204 42	Of cotton:	2%
6204 42 10	House coats and the like dresses	2%
6204 42 20	Dresses	2%

(1)	(2)	(3)
6204 42 90	Other	2%
6204 43	Of synthetic fibres:	2%
6204 43 10	House coats and the like	2%
6204 43 90	Other	2%
6204 49	Of other textile materials:	2%
	Of silk:	
6204 49 11	House coats and the like dresses	2%
6204 49 19	Other	2%
6204 49 90	Other	2%
	Skirts and divided skirts:	
6204 51 00	Of wool or fine animal hair	2%
6204 52 00	Of cotton	2%
6204 53 00	Of synthetic fibres	2%
6204 59	Of other textile materials:	2%
6204 59 10	Of Silk	2%
6204 59 90	Other	2%
	Trousers, bib and brace overalls, breeches and shorts:	
6204 61	Of wool or fine animal hair:	2%
6204 61 10	Trousers and shorts	2%
6204 61 90	Other	2%
6204 62 00	Of cotton	2%
6204 63 00	Of synthetic fibres	2%
6204 69	Of other textile materials:	2%
	Of silk:	
6204 69 11	Sequinned or beaded or embroidered	2%
6204 69 19	Other	2%
6204 69 90	Other	2%
6205	Men's or boys' shirts	
6205 10 00	Of wool or fine animal hair	2%
6205 20 00	Of cotton	2%
6205 30 00	Of man-made fibres	2%
6205 90	Of other textile materials:	2%
6205 90 10	Of silk	2%
6205 90 90	Other	2%
6206	Women's or girls' blouses, shirts and shirt-blouses	
6206 10	Of silk or silk waste:	2%

(1)	(2)	(3)
6206 10 10	Of silk	2%
6206 10 90	Other	2%
6206 20 00	Of wool or fine animal hair	2%
6206 30 00	Of cotton	2%
6206 40 00	Of man-made fibres	2%
6206 90 00	Of other textile materials	2%
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles Underpants and briefs:	
6207 11 00	Of cotton	2%
6207 19	Of other textile materials:	2%
6207 19 10	Of synthetic fibres	2%
6207 19 20	Of wool	2%
6207 19 30	Of silk	2%
6207 19 90	Other	2%
	Night shirts and pyjamas:	
6207 21 10	Of cotton	2%
6207 21 90	Other	2%
6207 22 00	Of man-made fibres	2%
6207 29 00	Of other textile materials	2%
	Other:	
6207 91	Of cotton:	2%
6207 91 10	Dressing gowns and bathrobes	2%
6207 91 20	Under shirts other than hand printed	2%
6207 91 90	Other	2%
6207 92 00	Of man-made fibres	2%
6207 99	Of other textile materials:	2%
	Of silk:	
6207 99 11	Dressing gowns and bathrobes	2%
6207 99 19	Other	2%
	Of wool:	
6207 99 21	Dressing gowns and bathrobes	2%
6207 99 29	Other	2%
6207 99 90	Other	2%
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes,	

(1)	(2)	(3)
	dressing gowns and similar articles	
6208 11 00	Of man-made fibres	2%
6208 19	Of other textile materials:	2%
6208 19 10	Of cotton other than hand printed	2%
6208 19 90	Other	2%
	Nightdresses and pyjamas:	
6208 21 00	Of cotton	2%
6208 22 00	Of man-made fibres	2%
6208 29	Of other textile materials:	2%
6208 29 10	Of silk	2%
6208 29 20	Of wool	2%
6208 29 90	Other	2%
	Other:	
6208 91	Of cotton:	2%
6208 91 10	Dressing gowns and bathrobes	2%
6208 91 90	Other	2%
6208 92	Of man-made fibres:	2%
6208 92 10	Dressing gowns and bathrobes	2%
6208 92 90	Other	2%
6208 99	Of other textile materials:	2%
6208 99 10	Dressing gowns and bathrobes of wool	2%
6208 99 20	Dressing gowns and bathrobes of silk	2%
6208 99 90	Other	2%
6209	Babies' garments and clothing accessories	
6209 10 00	Of wool or fine animal hair	2%
6209 20 00	Of cotton	2%
6209 30 00	Of synthetic fibres	2%
6209 90	Of other textile materials:	2%
6209 90 10	Of silk	2%
6209 90 90	Other	2%
6210	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907	
6210 10 00	of fabrics of heading 5602 or 5603	2%
6210 20	Other garments, of the type described in sub-headings 6201 11 to 6201 19:	2%
6210 20 10	Outer garments, of rubberized textile fabrics	2%
6210 20 20	Outer garments, of fabrics impregnated, coated, covered or	2%

(1)	(2)	(3)
6210 20 30	laminated with preparations of cellulose derivatives and other artificial plastic materials	
6210 20 30	Other garments, of fabrics otherwise impregnated or coated	2%
6210 20 90	Other	2%
6210 30	Other garments, of the type described in Sub-heading 6202 11 to 6202 19:	2%
6210 30 10	Outer garments, of textiles impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials	2%
6210 30 20	Outer garments, of rubberized textile fabrics	2%
6210 30 30	Outer garments, of fabrics otherwise impregnated	2%
6210 30 90	Other	2%
6210 40	Other men's or boys' garments:	2%
6210 40 10	Bullet proof jacket, bomb disposal jacket and the like	2%
6210 40 90	Other	2%
6210 50 00	Other women's or girls' garments	2%
6211	Track suits, ski suits and swimwear; other garments	
6211 11 00	Men's or boys'	2%
6211 12 00	Women's or girls'	2%
6211 20 00	Ski suits	2%
6211 31 00	Other garments, men's or boys':	2%
6211 31 00	Of wool or fine animal hair	2%
6211 32 00	Of Cotton	2%
6211 33 00	Of man-made fibres	2%
6211 39 00	Of other textile materials	2%
6211 41 00	Of wool or fine animal hair	2%
6211 42	Of cotton:	2%
6211 42 10	Kurta and salwar with or without duppatta	2%
6211 42 90	Other	2%
6211 43 00	Of man-made fibres	2%
6211 49 00	Of other textile materials	2%
6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted	
6212 10 00	Brassieres	2%
6212 20 00	Girdles and panty-girdles	2%
6212 30 00	Corselettes	2%
6212 90	Other:	2%

(1)	(2)	(3)
6212 90 10	Suspender belts, braces, suspender garters and the like	2%
6212 90 90	Other	2%
6113	Handkerchiefs	
6213 10 00	Of silk or silk waste	2%
6213 20 00	Of cotton	2%
6213 90	Other:	2%
6213 90 10	Of man-made fibres	2%
6213 90 90	Of other textile materials	2%
6214	Shawls, scarves, mufflers, mantillas, veils and the like	
6214 10	Of silk or silk waste:	2%
6214 10 10	Scarves of silk measuring 60 cms or less	2%
6214 10 20	Shawls, scarves (exceeding 60 cms) and the like	2%
6214 10 90	Other	2%
6214 20	Of wool or fine animal hair:	2%
6214 20 10	Shawls	2%
6214 20 20	Scarves	2%
6214 20 30	Mufflers	2%
6214 20 90	Other	2%
6214 30 00	Of synthetic fibres	2%
6214 40 00	Of artificial fibres	2%
6214 90	Of other textile materials:	2%
6214 90 10	Abrabroomal, cotton	2%
	Chadars, cotton:	
6214 90 21	Grey	2%
6214 90 22	White bleached	2%
6214 90 29	Other	2%
	Odhani, cotton:	
6214 90 31	Grey	2%
6214 90 32	White bleached	2%
6214 90 39	Other	2%
6214 90 40	Scraves, cotton	2%
6214 90 50	Shawls, mufflers and the like, of cotton	2%
6214 90 60	Shawls, mufflers and the like of man-made fibres	2%
6214 90 90	Other	2%
6215	Ties, bow ties and cravats	
6215 10 00	Of Silk or silk waste	2%

(1)	(2)	(3)
6215 20 00	Of man-made fibres	2%
6215 90	Of other textile materials:	2%
6215 90 10	Of cotton	2%
6215 90 90	Other	2%
6216	Gloves, mittens and mitts	
6216 00	Gloves, mittens and mitts:	2%
6216 00 10	Of cotton	2%
6216 00 90	Other	2%
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6122	
6217 10	Accessories:	2%
6217 10 10	For articles of apparel of cotton	2%
6217 10 20	For articles of apparel of synthetic fibres	2%
6217 10 30	For articles of apparel of wool	2%
6217 10 40	For articles of apparel of silk	2%
6217 10 50	For articles of apparel of regenerated fibre	2%
6217 10 60	For articles of apparel of other fibres	2%
6217 10 70	Stockings, socks sockettes and the like of cotton	2%
6217 10 90	Other	2%
6217 90	Parts:	2%
6217 90 10	Collar cuffs and the like of cotton	2%
6217 90 20	Of silk	2%
6217 90 30	Of wool	2%
6217 90 40	Separately presented removable linings for raincoats and other	2%
6217 90 90	Other	2%

CHAPTER 63

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

Notes:

1. Sub-Chapter 1 applies only to made up articles, of any textile fabric.
2. Sub-Chapter 1 does not cover:
 - (a) goods of Chapters 56 to 62; or
 - (b) worn clothing or other worn articles of heading 6309.
3. Heading 6309 applies only to the following goods:
 - (a) articles of textile materials:
 - (i) clothing and clothing accessories, and parts thereof;
 - (ii) blankets and traveling rugs;
 - (iii) bed linen, table linen, toilet linen and kitchen linen;
 - (iv) furnishing articles, other than carpets of headings 5701 to 5705 and tapestries of heading 5805.
 - (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.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
	I. ---OTHER MADE UP TEXTILE ARTICLES	
6301	Blankets and traveling rugs	
6301 10 00	Electric blankets	2%
6301 20 00	Blankets (other than electric blankets) and traveling rugs, of wool or fine animal air	2%
6301 30 00	Blankets (other than electric blankets) and traveling rugs of cotton	2%
6301 40 00	Blankets (other than electric blankets) and traveling rugs, of synthetic fibres	2%
6301 90	Other blankets and traveling rugs:	2%
6301 90 10	Jute blankets including blankets of blended jute	2%
6301 90 90	Other	2%
6302	Bed linen, table linen, toilet linen and kitchen linen	
6302 10	Bed linen, knitted or crocheted:	2%
6302 10 10	Of cotton	2%

(1)	(2)	(3)
6302 10 90	Other	2%
	Other bed linen, printed:	
6302 21 00	Of cotton	2%
6302 22 00	Of man-made fibres	2%
6302 29 00	Of other textile materials	2%
	Other bed linen:	
6302 31 00	Of cotton	2%
6302 32 00	Of man-made fibres	2%
6302 39 00	Of other textile materials	2%
6302 40	Table linen, knitted or crocheted:	2%
6302 40 10	Of silk	2%
6302 40 20	Of wool or fine animal hair	2%
6302 40 30	Of cotton	2%
6302 40 40	Of man-made fibres	2%
6302 40 90	Other	2%
	Other table linen:	
6302 51 00	Of cotton	2%
6302 52 00	Of flax	2%
6302 53 00	Of man-made fibres	2%
6302 59 00	Of other textile materials	2%
6302 60 00	Toilet linen and kitchen linen, of terry toweling or similar terry fabrics, of cotton	2%
	Other:	
6302 91 00	Of cotton	2%
6302 92 00	Of flax	2%
6302 93 00	Of man-made fibres	2%
6302 99 00	Of other textile materials	2%
6303	Curtains (including drapes) and interior blinds; curtain or bed valances	
	knitted or crocheted:	
6303 11 00	Of cotton	2%
6303 12 00	Of synthetic fibres	2%
6303 19 00	Of other textile materials	2%
	Other:	
6303 91 00	Of cotton	2%
6303 92 00	Of synthetic fibres	2%
6303 99	Of other textile materials:	2%

(1)	(2)	(3)
6303 99 10	Silk shower curtains	2%
6303 99 90	Other	2%
6304	Other furnishing articles, excluding those of heading 9404	
	Bedspreads:	
6304 11 00	Knitted or crocheted	2%
6304 19	Other:	2%
6304 19 10	Bedsheets and bedcovers, of cotton	2%
6304 19 20	Bedspreads of silk	2%
6304 19 30	Bedsheets and bedcovers of man-made fibres	2%
6304 19 30	Other	2%
	Other:	
6304 91	Knitted or crocheted:	2%
6304 91 10	Silk belt	2%
6304 91 20	Woolen cushion cover	2%
6304 91 90	Other	2%
6304 92	Not knitted or crocheted, of cotton:	2%
6304 92 10	Counterpanes	2%
6304 92 20	Napkins	2%
6304 92 30	Pillow case and pillow slip	2%
6304 92 40	Tablecloth and table cover	2%
6304 92 50	Terry towel	2%
6304 92 60	Towels, other than terry towel	2%
6304 92 70	Mosquito nets	2%
6304 92 80	Cushion covers	2%
6304 92 90	Other furnishing articles	2%
6304 93 00	Not knitted or crocheted, of synthetic fibres	2%
6304 99	Not knitted or crocheted, of other textile material:	2%
6304 99 10	Silk cushion cover	2%
6304 99 90	Other	2%
6305	Sacks and bags, of a kind used for the packing of goods	
6305 10	Of jute or of other textile bast fibres of heading 5303:	2.5%
6305 10 10	Jute bagging for raw cotton	2.5%
6305 10 20	Jute corn (grains) sacks	2.5%
6305 10 30	Jute hessian bags	2.5%
6305 10 40	Jute sacking bags	2.5%
6305 10 50	Jute wool sacks	2.5%

(1)	(2)	(3)
6305 10 60	Plastic coated or paper cum plythene lined jute bags and sacks	2.5%
6305 10 70	Paper laminated hessian jute	2.5%
6305 10 80	Jute soil savers	2.5%
6305 10 90	Other	2.5%
6305 20 00	Of cotton	2.5%
	Of man-made textile materials:	
6305 32 00	Flexible intermediate bulk containers	2.75%
6305 33 00	Other, of polyethylene or polypropylene strip or the like	2.75%
6305 39 00	Other	2.5%
6305 90 00	Of other textile materials	2.5%
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods	
	Tarpaulins, awnings and sunblinds:	
6306 11 00	Of cotton	2.5%
6306 12 00	Of synthetic fibres	2.5%
6306 19	Of other textile materials:	2.5%
6306 19 10	Jute tarpaulins (including DW tarpaulin)	2.5%
6306 19 20	Blinds or awnings of coir	2.5%
6306 19 30	Venetian or Austrian blinds	2.5%
6306 19 90	Other	2.5%
	Tents:	
6306 21 00	Of cotton	2.5%
6306 22 00	Of synthetic fibres	2.5%
6306 29	Of other textile materials:	2.5%
6306 29 10	Of jute	2.5%
6306 29 90	Other	2.5%
	Sails:	
6306 31 00	Of synthetic fibres	2.5%
6306 39	Other textile materials:	2.5%
6306 39 10	Of cotton	2.5%
6306 39 90	Other	2.5%
	Pneumatic mattresses:	
6306 41 00	Of cotton	2%
6306 49 00	Of other textile materials	2%
	Other:	
6306 91 00	Of cotton	2%
6306 99 00	Of other textile materials	2%

(1)	(2)	(3)
6307	Other made up articles, including dress patters	
6307 10	Floor-cloths, dish-cloths, dusters and similar cleaning cloths:	2%
6307 10 10	Of cotton	2%
6307 10 20	Of man-made fibres	2%
6307 10 90	Other	2%
6307 20	Life-jackets and life-belts:	2%
6307 20 10	Of Cotton	2%
6307 20 90	Other	2%
6307 90	Other: Dress materials hand printed:	2%
6307 90 11	Of Cotton	2%
6307 90 12	Of silk	2%
6307 90 13	Of man-made fibres	2%
6307 90 19	Other	2%
6307 90 20	Made up articles of cotton	2%
6307 90 90	Other	2%
	II.---SETS	
6308 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	2%
	III. ----WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	
6309 00 00	Worn clothing and other worn articles	2%
6310	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials	
6310 10	Sorted:	2%
6310 10 10	Woolen rags	2%
6310 10 20	Cotton rags	2%
6310 10 30	Gunny cuttings	2%
6310 10 90	Other	2%
	Other: Woolen	
6310 90 10	rags Cotton	2%
6310 90 20	rags Gunny	2%
6310 90 30	cuttings	2%
6310 90 40	Synthetics rags	2%
6310 90 90	Other	2%

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 be upper (Section XI);
 - (c) worn footwear of heading 6309;
 - (d) articles of asbestos (heading 6812);
 - (e) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 9021); or
 - (f) toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purpose of heading 6406, 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 9606.
3. For the purposes of this Chapter:
 - (a) the term "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 4107 and 4112 to 4114.
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.

Sub-heading Note:

For the purposes of sub-headings 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, springs, stop, clips, bars or the like;
- (b) skating boots, ski-boots and cross-country ski footwear, snow board boots, wrestling boots, boxing boots and cycling shoes.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	
6401 10	Footwear incorporating a protective metal toe-cap:	2.5%
6401 10 10	Of rubber	2.5%
6401 10 90	Other	2.5%
	Other footwear:	
6401 91	Covering the knee:	2.5%
6401 91 10	Of rubber	2.5%
6401 91 90	Other	2.5%
6401 92	Covering the ankle but not covering the knee:	2.5%
6401 92 10	Of rubber	2.5%
6401 92 90	Other	2.5%
6401 99	Other:	2.5%
6401 99 10	Of rubber	2.5%
6401 99 90	Other	2.5%
6402	Other footwear with outer soles and uppers of rubber or plastics	
	Sports footwear:	
6402 12	Ski-boots, cross country ski footwear and snowboard boots:	2.5%
6402 12 10	Of rubber	2.5%
6402 12 90	Other	2.5%
6402 19	Other:	2.5%
6402 19 10	Of rubber	2.5%
6402 19 90	Other	2.5%
6402 20	Footwear with upper straps or thongs assembled to the sole by means of plugs:	2.5%
6402 20 10	Of rubber	2.5%
6402 20 90	Other	2.5%
6402 30	Other footwear, incorporating a protective metal toe-cap:	2.5%
6402 30 10	Of rubber	2.5%
6402 30 90	Other	2.5%

(1)	(2)	(3)
6402 91	Other footwear:	
6402 91 10	Covering the ankle:	2.5%
6402 91 90	Of rubber	2.5%
6402 99	Other:	2.5%
6402 99 10	Of rubber	2.5%
6402 99 90	Other	2.5%
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	
6403 12 00	Sports footwear:	
6403 19	Ski-boots, cross-country ski footwear and snowboard boots	2.5%
6403 19 10	Other:	2.5%
6403 19 20	With outer soles of leather	2.5%
6403 19 90	With outer soles of rubber	2.5%
6403 20	Other	2.5%
6403 20 11	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe:	2.5%
6403 20 12	For men	2.5%
6403 20 13	For women	2.5%
6403 20 19	For children	2.5%
6403 20 21	Other	2.5%
6403 20 21	All leather, open toe:	
6403 20 22	For men	2.5%
6403 20 23	For women	2.5%
6403 20 29	For children	2.5%
6403 20 30	Others	2.5%
6403 20 40	Ofleather soles with embroidered uppers	2.5%
6403 20 90	Kolapuri chappals and similar footwear	2.5%
6403 30 00	Other	2.5%
6403 40 00	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	2.5%
6403 51	Other footwear, incorporating a protective metal toe-cap	2.5%
6403 51 11	Other footwear, with outer soles of leather:	2.5%
6403 51 12	Covering the ankle:	2.5%
6403 51 11	All leather shoes:	2.5%
6403 51 12	For men	2.5%
6403 51 12	For women	2.5%

(1)	(2)	(3)
6403 51 13	For children	2.5%
6403 51 19	Other	2.5%
6403 51 90	Other	2.5%
6403 59	Other:	2.5%
6403 59 10	For men	2.5%
6403 59 20	For women	2.5%
6403 59 30	For children	2.5%
6403 59 90	Other	2.5%
	Other footwear:	
6403 91	Covering the ankle:	2.5%
6403 91 10	Leather boots and other footwear with rubber sole	2.5%
6403 91 20	Leather footwear with plastic and synthetic sole	2.5%
6403 91 90	Other	2.5%
6403 99	Other:	2.5%
6403 99 10	Leather sandals with rubber sole	2.5%
6403 99 20	Leather sandals with plastic or synthetic sole	2.5%
6403 99 90	Other	2.5%
6404	Footwear with outer sole of rubber, plastics, leather or composition leather and upper of textile materials Footwear with outer soles of rubber or plastics	
6404 11	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:	2.5%
6404 11 10	Of rubber sole with canvas upper	
6404 11 20	Of rubber sole with leather cloth uppers	2.5%
6404 11 90	Other	2.5%
6404 19	Other:	2.5%
6404 19 10	Of rubber sole with canvas upper	2.5%
6404 19 20	Of rubber sole with leather cloth uppers	2.5%
6404 19 90	Other	2.5%
6404 20 00	Footwear with outer soles of leather or composition leather	2.5%
6405	Other footwear	
6405 10 00	With uppers of leather or composition leather	2.5%
6405 20 00	With uppers of textile materials	2.5%
6405 90 00	Other	2.5%
6406	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	

(1)	(2)	(3)
6406 10	Uppers and parts thereof, other than stiffeners:	2.5%
6406 10 10	Embroidered uppers of textile materials	2.5%
6406 10 20	Leather uppers (prepared)	2.5%
6406 10 30	Coat lining	2.5%
6406 10 40	Sheep lining	2.5%
6406 10 90	Other	2.5%
6406 20 00	Outer soles and heels, of rubber or plastics	2.5%
	Other:	
6406 91 00	Of wood	2.5%
6406 99	Of other materials:	2.5%
6406 99 10	Leather parts of footwear, other than soles and prepared uppers	2.5%
6406 99 20	Leather soles	2.5%
6406 99 30	Gaiters, leggings and similar articles	2.5%
6406 99 40	Parts of gaiters, leggings and similar articles	2.5%
6406 99 90	Other	2.5%

CHAPTER 65

Headgear and parts thereof

Notes:

1. This Chapter does not cover:
 - (a) worn headgear of heading 6309;
 - (b) asbestos headgear (heading 6812); or
 - (c) dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading 6502 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
6501	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	
6501 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:	2.5%
6501 00 10	Of Cotton	2.5%
6501 00 20	Of wool and fur felt	2.5%
6501 00 90	Other	2.5%
6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	
6502 00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed:	2.5%
6502 00 10	Of cotton	2.5%
6502 00 20	Of wool	2.5%
6502 00 90	Other	2.5%
6503 00 00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	2.5%
6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	2.5%
6505	Hats and other head gear, 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 10 00	Hair nets	2.5%
6505 90 00	Other	2.5%

(1)	(2)	(3)
6506	Other headgear, whether or not lined or trimmed	
6506 10	Safety headgear:	2.5%
6506 10 10	Speed glass welding helmets or other helmets meant for industrial use	2.5%
6506 10 90	Other	2.5%
	Other:	2.5%
6506 91 00	Of rubber or of plastics	2.5%
6506 92 00	Of furskin	2.5%
6506 99 00	Of other materials	2.5%
6507 00 00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	2.5%

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 9017);
 - (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 6603 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 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	
6601 10 00	Garden or similar umbrellas	2.5%
	Other:	
6601 91 00	Having a telescopic shaft	2.5%
6601 99 00	Other	2.5%
6602 00 00	Walking-sticks, seat-sticks, whips, riding crops and the like	2.5%
6603	Parts, trimmings and accessories of articles of heading 6601 to 6602	
6603	Handles and knobs:	
6603 10 10	Umbrella handles with or without stems, plastic	2.5%
6603 10 90	Other	2.5%
6603 20 00	Umbrella frames, including frames mounted on shafts (sticks)	2.5%
6603 90	Other:	
6603 90 10	Umbrella ribs	2.5%
6603 90 90	Other	2.5%

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 5911);
 - (b) floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - (c) footwear (Chapter 64);
 - (d) head gear 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 6701 does not cover:
 - (a) articles in which feathers or down constitute only filling or padding (for example), bedding of heading 9404);
 - (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 6702.
3. Heading 6702 does not cover:
 - (a) articles of glass (Chapter 70);
 - (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.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	
6701 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 0505 and worked quills and scapes):	2.5%
6701 00 10	Feather dusters	2.5%
6701 00 90	Other	2.5%
6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit	
6702 10	Of plastics:	2.5%
6702 10 10	Decorative plants	2.5%
6702 10 90	Other	2.5%

(1)	(2)	(3)
6702 90	Of Other materials:	2.5%
6702 90 10	Of jute	2.5%
6702 90 90	Other	2.5%
6703	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	
6703 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:	2.5%
6703 00 10	Human hair, dressed, thinned, bleached or otherwise worked	2.5%
6703 00 20	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like	2.5%
6704	Wigs, false bears, 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	Complete wigs	2.5%
6704 19	Other:	2.5%
6704 19 10	Hair nets	2.5%
6704 19 90	Other	2.5%
6704 20	Of human hair:	2.5%
6704 20 10	Wigs	2.5%
6704 20 20	Hair nets	2.5%
6704 20 90	Other	2.5%
6704 90 00	Of other materials	2.5%

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 4810 or 4811 (for example, paper 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 8442;
 - (g) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
 - (h) dental burrs (heading 9018);
 - (i) 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 9602, if made of materials specified in Note 2(b) to Chapter 96, or of heading 9606 (for example buttons), 9609 (for example, slate pencils) or 9610 (for example, drawing slates); or
 - (n) articles of Chapter 97 (for example, works of art).
2. In heading 6802, the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 2515 or 2516 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not however, apply to slate.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
6801 00 00	Setts, curbstones and flagstones, of natural stone (except slate)	3%
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; 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	Tiles, cubes and similar articles, whether or not rectangular	3%

(1)	(2)	(3)
	(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 Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
6802 21	Marble, travertine and alabaster:	
6802 21 10	Marble blocks or tiles	
6802 21 20	Marble monumental stone	2%
6802 21 90	Other	2%
6802 22 00	Other calcareous stone	2%
6802 23	Granite:	
6802 23 10	Granite blocks or tiles	2%
6802 23 90	Other	2%
6802 29 00	Other stone	2%
	Other:	
6802 91 00	Marble, travertine and alabaster	2%
6802 92 00	Other calcareous stone	2%
6802 93 00	Granite	2%
6802 99 00	Other stone	2%
6803 00 00	Worked slate and articles of slate or of agglomerated slate	2%

6804	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	Millstones and grindstones for milling, grinding or pulping. Other millstones, grindstones, grinding wheels and the like:	3%
6804 21	Of agglomerated synthetic or natural diamond:	
6804 21 10	Diamond impregnated wheels	3%
6804 21 90	Other	3%
6804 22	Of other agglomerated abrasives or of ceramics:	3%
6804 22 10	Grinding wheels of synthetic abrasives	3%
6804 22 20	Grinding wheels of other materials	3%
6804 22 90	Other	3%
6804 23	Of natural stone:	3%
6804 23 10	Grinding wheels made of natural stone	3%
6804 23 90	Other	3%
6804 30	Hand sharpening or polishing stones:	3%

(1)	(2)	(3)
6804 30 10	Polishing stones	3%
6804 30 20	Sharpening stones	3%
6805	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	On a base of woven textile fabric only:	3%
6805 10 10	Abrasive cloth	3%
6805 10 90	Other	3%
6805 20	On a base of paper or paperboard only:	3%
6805 20 10	Emery or corundum coated paper	3%
6805 20 20	Flint coated paper	3%
6805 20 30	Glass or sand coated paper	3%
6805 20 40	Other abrasive paper	3%
6805 20 90	Other	3%
6805 30 00	On a base of other materials	3%

6806	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 6811 or 6812 or of Chapter 69	
6806 10 00	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	3%
6806 20 00	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	3%
6806 90 00	Other	3%
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)	
6807 10	In-rolls:	3%
6807 10 10	Tarfelt roofing	3%
6807 10 90	Other	3%
6807 90	Other:	3%
6807 90 10	Tarfelt roofing	3%
6807 90 90	Other	3%
6808 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	3%
6809	Articles of plaster or of compositions based on plaster	
	Boards, sheets, panels, tiles and similar articles, not ornamented:	3%
6809 11 00	Faced or reinforced with paper or paperboard only	3%

(1)	(2)	(3)
6809 19 00	Other	3%
6809 90 00	Other articles	3%
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced	
	Tiles, flagstones, bricks and similar articles:	
6810 11	Building blocks and bricks:	3%
6810 11 10	Cement bricks	3%
6810 11 90	Other	3%
6810 19	Other:	2%
6810 19 10	Cement tiles for mosaic	2%
6810 19 90	Other	2%
	Other articles:	
6810 91 00	Prefabricated structural components for building or civil engineering	3%
6810 99	Other:	3%
6810 99 10	Concrete boulder	3%
6810 99 90	Other	3%

6811	Articles of asbestos-cement, of cellulose fibre-cement or the like	
6811 10 00	Corrugated sheets	3%
6811 20	Other sheets, panels, tiles and similar articles:	3%
6811 20 10	Asbestos-cement sheets	3%
6811 20 20	Asbestos-cement tiles	3%
6811 20 90	Other	3%
6811 30	Tubes, pipes and tube or pipe fittings:	3%
6811 30 10	Asbestos-cement pipes	3%
6811 30 90	Other	3%
6811 90 00	Other articles	3%
6812	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 6811 or 6813	
6812 50 00	Clothing, clothing accessories, footwear and headgear	3%
6812 60	Paper, millboard and felt:	3%
	Millboard:	
6812 60 11	Asbestos	3%
6812 60 19	Other	3%
6812 60 90	Other	3%

(1)	(2)	(3)
6812 70 00	Compressed asbestos fibre jointing, in sheets or rolls	3%
6812 90	Other:	3%
	Lagging compounds:	
6812 90 11	Asbestos	3%
6812 90 19	Other	3%
	Asbestos packing joints and gaskets:	
6812 90 21	Packing joints	3%
6812 90 22	Gaskets	3%
6812 90 90	Other	3%
6813	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 10 00	Brake linings and pads	3%
6813 90	Other:	3%
6813 90 10	Asbestos friction materials	3%
6813 90 90	Other	3%

6814	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	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support:	3%
6814 10 10	Cut mica condenser films or plates	3%
6814 10 20	Sheets and strips cut to shape	3%
6814 10 30	Washers and discs	3%
6814 10 90	Other	3%
6814 90	Other:	3%
6814 90 10	Mica stacked units	3%
6814 90 20	Silvered mica, capacitor plates or silvered mica plates	3%
6814 90 30	Micanite and all sorts of built-up mica	3%
6814 90 40	Micapaper or reconstituted mica paper	3%
6814 90 50	Moulded glass bonded or glass bonded mica	3%
6814 90 60	Mica bricks	3%
6814 90 90	Other	3%
6815	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	Non-electrical articles of graphite or other carbon:	3%

(1)	(2)	(3)
6815 10 10	Graphite filter candle	3%
6815 10 20	Non-electrical articles of graphite	3%
6815 10 90	Other	3%
6815 20 00	Articles of peat	3%
	Other articles:	
6815 91 00	Containing magnesite, dolomite or chromite	3%
6815 99	Other:	3%
6815 99 10	Bricks and tiles of fly ash	3%
6815 99 20	Sanitary wares, kitchen wares and other made up articles of fly ash	3%
6815 99 90	Other	3%

CHAPTER 69

Ceramic roducts

Notes:

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 6904 to 6914 apply only to such products other than those classifiable in headings 6901 to 6903.

2. This Chapter does not cover:
 - (a) products of heading 2844;
 - (b) articles of heading 6804;
 - (c) articles of Chapter 71 (for example, imitation jewellery);
 - (d) cermets of heading 8113;
 - (e) articles of Chapter 82;
 - (f) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
 - (g) artificial teeth (heading 9021);
 - (h) articles of Chapter 91 (for example, clocks and clock cases);
 - (i) 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 9606 (for example, buttons) or of heading 9614 (for example, smoking pipes); or
 - (m) articles of Chapter 97 (for example, works of art).

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
6901	I. ---GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	
6901 00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths:	3%
6901 00 10	Bricks	3%
6901 00 20	Blocks	3%
6901 00 30	Tiles	3%
6901 00 90	Other	3%
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths	

(1)	(2)	(3)
6902 10	Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃ ;	3%
6902 10 10	Magnesite bricks and shapes	3%
6902 10 20	Chrome magnesite bricks	3%
6902 10 30	Magnesite chrome bricks and shapes	3%
6902 10 40	Magnesia carbon bricks and shapes	3%
6902 10 50	Direct bonded basic bricks and shapes	3%
6902 10 90	Other	3%
6902 20	Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products:	3%
6902 20 10	Silica bricks and shapes	3%
6902 20 20	High alumina bricks and shapes	3%
6902 20 30	Alumina carbon bricks and shapes	3%
6902 20 40	Silicon Carbide bricks and shapes	3%
6902 20 50	Mullite bricks	3%
6902 20 90	Other	3%
6902 90	Other:	3%
6902 90 10	Fire clay bricks and shapes	3%
6902 90 20	Graphite bricks and shapes	3%
6902 90 30	Vermiculite insulation bricks	3%
6902 90 40	Clay graphite stopper heads	3%
6902 90 90	Other	3%
6903	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	Containing by weight more than 50% of graphite or other carbon or of a mixture of these products:	3%
6903 10 10	Magnesia carbon bricks, shapes and graphitised alumina	3%
6903 10 90	Other	3%
6903 20	Containing by weight more than 50% of alumina (Al ₂ O ₃) or a mixture or compound of alumina and of silica (SiO ₂):	3%
6903 20 10	Silicon carbide crucibles	3%
6903 20 90	Other	3%
6903 90	Other:	3%
6903 90 10	Zircon or zircon-mullite refractories	3%
6903 90 20	Basalt tiles	3%
6903 90 30	Ceramic fibres	3%

(1)	(2)	(3)
6903 90 40	Monolithics or castables (fire-clay, basic, silica, high alumina, insulating)	3%
6903 90 90	Other	3%
	II. –OTHER CERAMIC PRODUCTS	
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like	
6904 10 00	Building bricks	3%
6904 90 00	Other	3%
6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	
6905 10 00	Roofing tiles	3%
6905 90 00	Other	3%
6906 00 00	Ceramic pipes, conduits, guttering and pipe fittings	3%
6907	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing	
6907 10	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm:	2%
6907 10 10	Vitrified tiles, whether polished or not	2%
6907 10 90	Other	2%
6907 90	Other:	2%
6907 90 10	Vitrified tiles, whether polished or not	2%
6907 90 90	Other	2%
6908	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing	
6908 10	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:	2%
6908 10 10	Ceramic mosaic cubes	2%
6908 10 20	Ceramic mosaic tiles	2%
6908 10 90	Other	2%
6908 90	Other:	2%
6908 90 10	Ceramic mosaic cubes	2%
6908 90 20	Ceramic mosaic tiles	2%
6908 90 90	Other	2%
6909	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	

(1)	(2)	(3)
	used for the conveyance or packing of goods	
	Ceramic wares for laboratory, chemical or other technical uses:	
6909 11 00	Of porcelain or china	4%
6909 12 00	Articles having a hardness equivalent to 9 or more on the Mohs scale	4%
6909 19	Other:	4%
6909 19 10	Ceramic filter candle	4%
6909 19 90	Other	4%
6909 90 00	Other	4%
6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	
6910 10 00	Of porcelain or china	3%
6910 90 00	Other	3%
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	
6911 10	Tableware and kitchenware:	3%
	Tableware:	
6911 10 11	Of bone china and soft porcelain	3%
6911 10 19	Other	3%
	Kitchenware:	
6911 10 21	Of Bone china and soft porcelain	3%
6911 10 29	Other	3%
6911 90	Other:	3%
6911 90 10	Toilet articles	3%
6911 90 20	Water filters of a capacity not exceeding 40 litres	3%
6911 90 90	Other	3%
6912	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	
6912 00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china:	3%
6912 00 10	Tableware	3%
6912 00 20	Kitchenware	3%
6912 00 30	Toilet articles	3%
6912 00 40	Clay articles	3%
6912 00 90	Other	3%
6913	Statuettes and other ornamental ceramic articles	
6913 10 00	Of porcelain or china	3%
6913 90 00	Other	3%
6914	Other ceramic articles	
6914 10 00	Of porcelain or china	3%
6914 9 00	Other	3%

CHAPTER 70
Glass and glassware

Notes:

1. This Chapter does not cover:
 - (a) goods of heading 3207 (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 cable of heading 8544, electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
 - (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 and the like, having a permanently fixed light source, or parts thereof of heading 9405;
 - (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 heading 7003, 7004 and 7005:
 - (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 7006 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 7019, 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 6806.
5. Throughout this Schedule, the expression “glass” includes fused quartz and other fused silica.

Sub-heading Note:

For the purposes of sub-headings 7013 21, 7013 31 and 7013 91, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
7001	Cullet and other waste and scrap of glass; glass in the mass	
7001 00	Cullet and other waste and scrap of glass; glass in the mass:	3%
7001 00 10	Cullet and other waste and scrap of glass	3%
7001 00 20	Enamel glass in the mass	3%
7001 00 90	Other	3%
7002	Glass in balls (other than microspheres of heading 7018) rods, or tubes, unworked	
7002 10 00	Balls	3%
7002 20	Rods:	3%
7002 20 10	Enamel glass rods	3%
7002 20 90	Other	3%
	Tubes:	3%
7002 31 00	Of fused quartz or other fused silica	3%
7002 32 00	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	3%
7002 39 00	Other	3%
7003	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	Coloured throughout the mass (body-tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:	3%
7003 12 10	Tinted	3%
7003 12 90	Other	3%
7003 19	Other:	3%
7003 19 10	Tinted	3%
7003 19 90	Other	3%
7003 20	Wired sheets:	3%
7003 20 10	Tinted	3%
7003 20 90	Other	3%
7003 30	Profiles:	3%
7003 30 10	Tinted	3%
7003 30 90	Other	3%
7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	
7004 20	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:	3%

(1)	(2)	(3)
7004 20 11 7004 20 19 7004 20 91	Window glass (sheet glass) Tinted Other Other: Tinted	3% 3% 3%
7004 20 99 7004 90 7004 90 11 7004 90 19 7004 90 91 7004 90 99	Other Other glass: Window glass (sheet glass): Tinted Other Other: Tinted Other	3% 3% 3% 3% 3% 3%
7005 7005 10 7005 10 10 7005 10 90 7005 21 7005 21 10 7005 21 90 7005 29 7005 29 10 7005 29 90 7005 30 7005 30 10 7005 30 90	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 Non-wired glass, having an absorbent, reflecting or non-reflecting layer: Tinted Other Other non-wired glass: Coloured throughout the mass (body tinted) opacified, flashed or merely surface ground: Tinted Other Other: Tinted Other Wired glass: Tinted Other	3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3%
7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge, worked, engraved, drilled, enameled or otherwise worked, but not framed or fitted with other materials	3%
7007 7007 11 00	Safety glass, consisting of toughened (tempered) or laminated glass Toughened (tempered) safety glass: Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	3%

(1)	(2)	(3)
7007 19 00	Other	3%
	Laminated safety glass:	
7007 21	Of size and shape suitable for incorporation in vehicle, aircraft, spacecraft or vessels:	3%
7007 21 10	Bullet proof glass	3%
7007 21 90	Other	3%
7007 29 00	Other	3%
7008	Multiple-walled insulating units of glass	
7008 00	Multiple-walled insulating units of glass	3%
7008 00 10	Glazed glass, double walled	3%
7008 00 20	Glass glass, multiple walled	3%
7008 00 90	Other	3%
7009	Glass mirrors, whether or not framed, including near view mirrors	
7009 10	Rear-view mirrors for vehicles:	3%
7009 10 10	Prismatic rear-view mirror for vehicles	3%
7009 10 90	Other	3%
	Other:	
7009 91 00	Unframed	3%
7009 92 00	framed	3%
7010	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	Ampoules	3%
7010 20 00	Stoppers, lids and other closures	3%
7010 90 00	Other	3%
7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like	
7011 10	For electric lighting:	3%
7011 10 10	Glass envelopes for fluorescent lamps	3%
7011 10 20	Glass envelopes for filament lamps	3%
7011 10 90	Other	3%
7011 20 00	For cathode-ray tubes	3%
7011 90	Other:	3%
7011 90 10	Glass envelopes for electronic valves	3%
7011 90 90	Other	3%

(1)	(2)	(3)
7012 00 00	Glass inners for vacuum flasks or for other vacuum vessels	3%
7013	Glass ware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	
7013 10 00	Of Glass-ceramics	3%
	Drinking glasses other than of glass-ceramics:	
7013 21 00	Of lead crystal	3%
7013 29 00	Other	3%
	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass ceramics:	
7013 31 00	Of lead crystal	3%
7013 32 00	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0° C to 300°C	3%
7013 39 00	Other	3%
	Other glassware:	
7013 91	Of lead crystal:	3%
7013 91 10	Glass statues	3%
7013 91 90	Other	3%
7013 99	Other:	3%
7013 99 10	Glass statues	3%
7013 99 90	Other	3%
7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	
7014 00	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked:	3%
7014 00 10	Signalling glassware	3%
7014 00 20	Optical elements	3%
7015	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 glass	
7015 10	Glasses for corrective spectacles:	3%
7015 10 10	Ophthalmic rough blanks	3%
7015 10 20	Flint button	3%
7015 10 90	Other	3%
7015 90	Other:	3%
7015 90 10	Clock and watch glasses and similar glasses, curved, bent, hollowed and the like, glass spheres and segments of spheres for the manufacture of such glasses	3%
7015 90 20	Glass for sun glasses	3%

(1)	(2)	(3)
7015 90 90	Other	3%
7016	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 small wares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells of similar forms	
7016 10 00	Glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes	3%
7016 90 00	Other	3%
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	
7017 10 00	Of fused quartz or other fused silica	4%
7017 20 00	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0° C to 300°C	4%
7017 90	Other:	4%
7017 90 10	Graduated or calibrated laboratory glassware	4%
7017 90 20	Pharmaceutical glassware	4%
7017 90 30	Hygienic glassware	4%
7017 90 90	Other	4%
7018	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares, 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 microsphere not exceeding 1 mm in diameter	
7018 10	Glass beads, imitation pearls, imitation precious or semiprecious stones and similar glass smallwares:	3%
7018 10 10	Bangles	3%
7018 10 20	Beads	3%
7018 10 90	Other	3%
7018 20 00	Glass microspheres not exceeding 1 mm in diameter	3%
7018 90	Other:	3%
7018 90 10	Glass statues	3%
7018 90 90	Other	3%
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)	
	Slivers, rovings, yarn and chopped strands:	
7019 11 00	Chopped strands, of a length of not more than 50 mm	3%
7019 12 00	Rovings	3%

(1)	(2)	(3)
7019 19 00	Other	3%
	Thin sheets (voiles, webs, mats, mattresses, boards and similar non-woven products:	
7019 31 00	Mats	3%
7019 32 00	Thin sheets (voiles)	3%
7019 39 00	Other	3%
7019 40 00	Woven fabrics of rovings	3%
	Other woven fabrics:	3%
7019 51 00	Of a width not exceeding 30 cm	3%
7019 52 00	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/sq. metre, of filaments measuring per single yarn not more than 136 tex	3%
7019 59 00	Other	3%
7019 90	Other:	3%
7019 90 10	Glass wool or glass fibre	3%
7019 90 90	Other	3%
7020	Other articles of glass	
7020 00	Other articles of glass:	3%
	Glass shells, glass globes and glass founts:	
7020 00 11	Globes for lamps and lanterns	3%
7020 00 12	Founts for kerosene wick lamps	3%
7020 00 19	Other	3%
	Glass chimneys:	
7020 00 21	For lamps and lanterns	3%
7020 00 29	Other	3%
7020 00 90	Other	3%

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 7113, 7114 and 7115 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims) and paragraph (b) of the foregoing Note does not apply to such articles.
 - (b) Heading 7116 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 2843);
 - (b) sterile surgical suture materials, dental fittings or other goods of Chapter 30;
 - (c) goods of Chapter 32 (for example, lusters);
 - (d) supported catalysts (heading 3815);
 - (e) articles of heading 4202 or 4203 referred to in Notice 2(B) to Chapter 42;
 - (f) articles of heading 4303 or 4304;
 - (g) goods of Section XI (textiles and textile articles);
 - (h) footwear, headgear or other articles of Chapter 64 or 65;
 - (i) umbrellas, walking-sticks or other articles of Chapter 66;
 - (j) abrasive, goods of heading 6804 or 6805 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 8522);
 - (k) articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (l) arms or parts thereof (Chapter 93);
 - (m) articles covered by Note 2 to Chapter 95;
 - (n) articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
 - (o) original sculptures or statutory (heading 9703), collectors' pieces (heading 9705) or antiques of an age exceeding one hundred years (heading 9706), 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 not 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 Schedule 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 this Schedule, 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 7112 are to be classified in that heading and in no other heading of this Schedule.

9. For the purposes of heading 7113, the expression “articles of jewellery” means:

(a) any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, broaches, ear-rings, watch-chain, 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 (such as cigarette cases, powder boxes, chain purses, catechu boxes).

10. For the purposes of heading 7114, the expression “articles of goldsmiths’ or silversmiths’ wares” includes such articles as ornaments, table-ware, toilet-ware, smokers’ requisites and other articles of household, office or religious use.

11. For the purposes of heading 7117, 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 9606, or dress-combs, hair-slides or the like, or hairpins, of heading 9615), 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.

Sub-heading Notes:

1. For the purposes of sub-headings 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 mesh aperture of 0.5 mm.

2. Notwithstanding the provisions of Chapter Note 4(b), for the purposes of sub-headings 711011 and 7110 19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.

3. For the classification of alloys in the sub-headings of heading 7110, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominate by weight over each other of these metals.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
7101	I.---NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES 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	Natural pearls:	3%
7101 10 10	Unworked	3%
7101 10 20	Worked	3%
	Cultured pearls:	3%
7101 21 00	Unworked	3%
7101 22 00	Worked	3%
7102	Diamonds, whether or not worked, but not mounted or set	
7102 10 00	Unsorted	3%
	Industrial:	3%
7102 21	Unworked or simply sawn, cleaved or bruted:	3%
7102 21 10	Sorted	3%
7102 21 20	Unsorted	3%
7102 29	Other:	3%
7102 29 10	Crushed	3%
7102 29 90	Other	3%
	Non-industrial:	
7102 31 00	Unworked or simply sawn, cleaved or bruted	3%
7102 39	Other:	3%
7102 39 10	Diamond, cut or otherwise worked but not mounted or set	3%
7102 39 90	Other	3%
7103	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	Unworked or simply sawn or roughly shaped:	3%

(1)	(2)	(3)
7103 10 11	Precious stones: Emerald	3%
7103 10 12	Ruby and sapphire	3%
7103 10 19	Other	3%
	Semi-precious stones:	3%
7103 10 21	Feldspar (Moon stone)	3%
7103 10 22	Garnet	3%
7103 10 23	Agate	3%
7103 10 24	Green aventurine	3%
7103 10 29	Other	3%
	Otherwise worked:	3%
7103 91 00	Ruby, sapphire and emeralds	3%
7103 99	Other:	3%
7103 99 10	Feldspar (Moon stone)	3%
7103 99 20	Garnet	3%
7103 99 30	Agate	3%
7103 99 40	Chalcedony	3%
7103 99 90	Other	3%
7104	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 10	Piezo-Electdic quartz	3%
7104 20 00	Other, unworked or simply sawn or roughly shaped	3%
7104 90 00	Other	3%
7105	Dust and powder of natural or synthetic precious or semi-precious stones	
7105 10 00	Of diamond	3%
7105 90 00	Other	3%
	II.—PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL	
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	
7106 10 00	Powder	1%
	Other:	
7106 91 00	Unwrought	1%
7106 92	Semi manufactured	1%

(1)	(2)	(3)
7106 92 10	Sheets, plates, strips, tubes and pipes	1%
7106 92 90	Other	1%
7107 00 00	Base metals clad with silver, not further worked than semi-manufactured	1%
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form Non-monetary:	
7108 11 00	Powder	1%
7108 12 00	Other unwrought forms	1%
7108 13 00	Other semi-manufactured forms	1%
7108 20 00	Monetary	1%
7109 00 00	Base metals or silver, clad with gold, not further worked than semi-manufactured	1%
7110	Platinum, unwrought or in semi-manufactured form, or in powder form Platinum:	
7110 11	Unwrought or in powder form:	1%
7110 11 10	Unwrought form	1%
7110 11 20	In powder form	1%
7110 19 00	Other	
	Palladium:	1%
7110 21 00	Unwrought or in powder form	1%
7110 29 00	Other	
	Rhodium:	1%
7110 31 00	Unwrought or in powder form	1%
7110 39 00	Other	
	Iridium, osmium and ruthenium:	1%
7110 41 00	Unwrought or in powder form	1%
7110 49 00	Other	
7111 00 00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	1%
7112	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	Ash containing precious metal or precious metal compounds Other:	1%
7112 91 00	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	1%

(1)	(2)	(3)
7112 92 00	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	1%
7112 99	Other:	1%
7112 99 10	Of silver, including metal clad with silver but excluding sweepings containing other precious metals	1%
7112 99 20	Sweepings containing gold or silver	1%
7112 99 90	Other III.---JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES	1%
7113	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	Of Silver, whether or not plated or clad with other precious metal:	1%
7113 11 20	Jewellery with filigree work	1%
7113 11 20	Jewellery studded with gems	3%
7113 11 30	Other articles of jewellery	3%
7113 11 90	Parts	3%
7113 19	Of other precious metal, whether or not plated or clad with precious metal:	
7113 19 10	Of gold, unstudded	1%
7113 19 20	Of gold, set with pearls	1%
7113 19 30	Of gold, set with diamonds	1%
7113 19 40	Of gold, set with other precious and semi-precious stones	1%
7113 19 50	Of platinum, unstudded	1%
7113 19 60	Parts	1%
7113 19 90	Other	1%
7113 20 00	Of base metal clad with precious metal	1%
7114	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	Of silver, whether or not plated or clad with precious metal:	1%
7114 11 10	Articles	1%
7114 11 20	Parts	1%
7114 19	Of other precious metal, whether or not plated or clad with precious metal:	
7114 19 10	Articles of gold	1%
7114 19 20	Articles of platinum	1%
7114 19 30	Parts	1%

(1)	(2)	(3)
7114 20	Of base metal clad with precious metal:	1%
7114 20 10	Articles clad with gold	1%
7114 20 20	Other articles	1%
7114 20 30	Parts	1%
7115	Other articles of precious metal or of metal clad with precious metal	
7115 10 00	Catalysts in the form of wire cloth or grill, of platinum	3%
7115 90	Other:	
7115 90 10	Laboratory and industrial articles of precious metal	3%
7115 90 20	Spinneret's made mainly of gold	3%
7115 90 90	Other	3%
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	
7116 10 00	Of natural or cultured pearls	3%
7116 20 00	Of precious or semi-precious stones (natural, synthetic or reconstructed)	3%
7117	Imitation jewellery	
	Of base metal, whether or not plated with precious metal:	
7117 11 00	Cuff-links and studs	3%
7117 19	Other:	3%
7117 19 10	Bangles	3%
7117 19 20	Garman silver jewellery	3%
7117 19 90	Other	3%
7117 90	Other:	3%
7117 90 10	Jewellery studded with imitation pearls or limitation or synthetic stones	3%
7117 90 90	Other	3%
7118	Coin Currency	
7118 10 00	Coin (other than gold coin), not being legal tender	0%
7118 90 00	Other	0%

CHAPTER 72

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes:

1. This Section does not cover:
 - (a) prepared paints, inks or other products with a basis of metallic flakes or powder (heading 3207 to 3210, 3212, 3213 or 3215);
 - (b) ferro-cerium or other pyrophoric alloys (heading 3606);
 - (c) headgear or parts thereof of heading 6506 or 6507;
 - (d) umbrella frames or other articles of heading 6603;
 - (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 8608) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - (h) instruments or apparatus of Section XVIII, including clock or watch springs;
 - (i) lead shot prepared for ammunition (heading 9306) or other articles of Section XIX (arms and ammunition);
 - (j) articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (k) articles of Chapter 95 (for example, toys, games, sports requisites);
 - (l) hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
 - (m) articles of Chapter 97 (for example, works of art).
2. Throughout this Schedule, the expression "parts of general use" means:
 - (a) articles of headings 7307, 7312, 7315, 7317 or 7318 and similar articles of other base metal;
 - (b) springs and leaves for springs, of base metal, other than clock or watch springs (heading 9114); and
 - (c) articles of headings 8301, 8302, 8308, 8310 and frames and mirrors, of base metal, of heading 8306.

In Chapters 73 to 76 and 78 to 82 (but not in heading 7315) 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 this Schedule, 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 this Schedule, 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 this Schedule 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 Interpretive 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 cement of heading 8113 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 this Schedule, 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:

- not more than 10% of chromium
- not more than 30% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not 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 7203 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 of 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 and 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 hotrolling; and other products of solid sections, 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 of (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 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 and 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.

- (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 circle, segments of circle, 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 the definition of wire, which have 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). The products may:

- have indentations, ribs, grooves or other deformations products 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 of (ij), (k), (l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading 7301 or 7302.

- (o) Wire:

Cold-formed products in coils, of any inform 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 7304.

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.

Sub-heading notes:

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

- (a) Alloy pig iron:

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

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

(b) Non-alloy free-cutting steel:

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

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

(c) Silicon-electrical steel:

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

(d) High speed steel:

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

(e) Silico-manganese steel:

Alloy steels containing by weight:

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

2. For the classification of ferro-alloys in the sub-headings of heading 7202, the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant sub-heading (if it exists) if only one of the alloy elements exceeds the minimum percentage and 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.

Supplementary notes:

1. Skelp means hot-rolled narrow strip of width not exceeding 600 mm with rolled (square, slightly round or beveled) edge.
2. Ferrous metal 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 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.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
	I---PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM	
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	
7201 10 00	Non-alloy pig iron containing by weight 0.5% or less of phosphorus	2%
7201 20 00	Non-alloy pig iron containing by weight more than 0.5% of phosphorus	2%
7201 50	Alloy pig iron; spiegeleisen:	2%
7201 50 10	Cast iron	2%
7201 50 90	Other	2%
7202	Ferro-alloys	
	Ferro-manganese:	
7202 11 00	Containing by weight more than 2% of Carbon	2%
7202 19 00	Other	2%
	Ferro-silicon	
7202 21 00	Containing by weight more than 2% of Carbon	2%
7202 29 00	Other	2%
7202 30 00	Ferro-silico-manganese	2%
	Ferro-chromium:	
7202 41 00	Containing by weight more than 4% of carbon	2%
7202 49 00	Other	2%
7202 50 00	Ferro-silico-chromium	2%
7202 60 00	Ferro-nickel	2%
7202 70 00	Ferro-molybdenum	2%
7202 80 00	Ferro tungsten and ferro-silico-tungsten	2%
	Other:	
7202 91 00	Ferro-titanium and Ferro-silico-titanium	2%
7202 92 00	Ferro-Vanadium	2%
7202 93 00	Ferro-niobium	2%
7202 99	Other:	2%
	Ferro-phosphorus, Ferro-selenium, Ferro-cobalt, Ferro-columbium, Ferro-zirconium, Ferro-tantalum:	
7202 99 11	Ferro-phosphorus	2%
7202 99 12	Ferro-selenium	2%
7202 99 13	Ferro-cobalt	2%

(1)	(2)	(3)
7202 99 14	Ferro-columbium	2%
7202 99 15	Ferro-zirconium	2%
7202 99 16	Ferro-tantalum	2%
	Ferro-silico-zirconium, Ferro-silico-magnesium:	2%
7202 99 21	Ferro-silico-zirconium	2%
7202 99 22	Ferro-silico-magnesium	2%
	Ferro-boron, charge-chrome:	2%
7202 99 31	Ferro-boron	2%
7202 99 32	Charge-chrome	2%
7202 99 90	Other	2%
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms: iron having minimum purity by weight of 99.94%, in lumps, pellets or similar forms	
7203 10 00	Ferrous products obtained by direct reduction of iron ore	2%
7203 90 00	Other	2%
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel	
7204 10 00	Waste and scrap of cast iron	2%
	Waste and scrap of alloy steel:	
7204 21	Of stainless steel:	2%
7204 21 10	Empty or discharged cartridges of all bores and sizes	2%
7204 21 90	Other	2%
7204 29	Other:	2%
7204 29 10	Empty or discharged cartridges of all bores and sizes	2%
7204 29 20	Of high speed steel	2%
7204 29 90	Other	2%
7204 30 00	Waste and scrap of tinned iron or steel	2%
	Other waste and scrap:	2%
7204 41 00	Turnings, shavings, chips, milling waste, saw dust, fillings, trimmings and stampings, whether or not in bundles	2%
7204 49 00	Other	2%
7204 50 00	Remelting scrap ingots	2%
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel	
7205 10	Granules:	2%
	Of iron:	
7205 10 11	Shot and angular grit	2%
7205 10 12	Wire pellets	2%

(1)	(2)	(3)
7205 10 19	Other Of alloys steel:	2%
7205 10 21	Shot and angular grit	2%
7205 10 22	Wire pellets	2%
7205 10 29	Other	2%
7205 10 90	Other	2%
7205 21 00	Powders: Of alloy steel	2%
7205 29	Other:	2%
7205 29 10	Of iron	2%
7205 29 90	Other	2%
II.---IRON AND NON-ALLOY STEEL		
7206	Iron ad non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)	
7206 10	Ingots:	2%
7206 10 10	Of iron	2%
7206 10 20	Of high carbon steel	2%
7206 10 90	Other	2%
7206 90	Other:	2%
7206 90 11	Of iron: Puddled bars and pilings	2%
7206 90 12	Blocks, lumps and similar forms	2%
7206 90 19	Other	2%
7206 90 91	Other: Puddled bars and pilings	2%
7206 90 92	Blocks, lumps and similar forms	2%
7206 90 90	Other	2%
7207	Semi-finished products of iron or non-alloy steel	
7207 11	Containg by weight less than 0.25% of carbon:	
7207 11 10	Of rectangular (including square) cross-section, the width measuring less than twice the thickness:	2%
7207 11 10	Electrical quality	2%
7207 11 20	Forging quality	2%
7207 11 30	Seamless steel tube quality	2%
7207 11 90	Other	2%
7207 12	Other, of rectangular (other than square) cross-section:	2%
7207 12 10	Electrical quality	2%

(1)	(2)	(3)
7207 12 20	Forging quality	2%
7207 12 30	Seamless steel tube quality	2%
7207 12 90	Other	2%
7207 19	Other:	2%
7207 19 10	Forged blanks of non-alloy steel	2%
7207 19 20	Mild Steel billets	2%
7207 20	Containing by weight 0.25% or more of carbon:	2%
7207 20 10	Forging quality Spring steel	2%
7207 20 20	quality Seamless steel tube	2%
7207 20 30	quality	2%
7207 20 90	Other	2%
7208	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	In Coils, not further worked than hot-rolled, with patterns in relief	2%
	Other, in coils, not further worked than hot-rolled, pickled:	
7208 25	Of a thickness of 4.75 mm or more:	2%
7208 25 10	Plates	2%
7208 25 20	Universal plates	2%
7208 25 30	Sheets	2%
7208 25 40	Strip	2%
7208 25 90	Other	2%
7208 26	Of a thickness of 3 mm or more but less than 4.75 mm:	2%
7208 26 10	Plates	2%
7208 26 20	Universal plates	2%
7208 26 30	Sheets	2%
7208 26 40	Strip	2%
7208 26 90	Other	2%
7208 27	Of a thickness of less than 3 mm:	2%
7208 27 10	Plates	2%
7208 27 20	Universal plates	2%
7208 27 30	Sheets	2%
7208 27 40	Strip	2%
7208 27 90	Other	2%
	Other, in coils, not further worked than hot-rolled:	
7208 36	Of a thickness exceeding 10 mm:	2%
7208 36 10	Plates	2%

(1)	(2)	(3)
7208 36 20	Universal plates	2%
7208 36 30	Sheets	2%
7208 36 40	Strip	2%
7208 36 90	Other	2%
7208 37	Of a thickness of 4.75 mm or more but not exceeding 10 mm:	2%
7208 37 10	Plates	2%
7208 37 20	Universal plates	2%
7208 37 30	Sheets	2%
7208 37 40	Strip	2%
7208 37 90	Other	2%
7208 38	Of a thickness of 3 mm or more but less than 4.75 mm::	2%
7208 38 10	Plates	2%
7208 38 20	Universal plates	2%
7208 38 30	Sheets	2%
7208 38 40	Strip	2%
7208 36 90	Other	2%
7208 39	Of a thickness of less than 3 mm:	2%
7208 39 10	Plates	2%
7208 39 20	Universal plates	2%
7208 39 30	Sheets	2%
7208 39 40	Strip	2%
7208 39 90	Other	2%
7208 40	Not in coils, not further worked than hot-rolled, with patterns in relief:	2%
7208 40 10	Plates	2%
7208 40 20	Universal plates	2%
7208 40 30	Sheets	2%
7208 40 40	Strip	2%
7208 40 90	Other	2%
	Other, not in coils, not further worked than hot-rolled:	
7208 51	Of a thickness exceeding 10 mm:	2%
7208 51 10	Plates	2%
7208 51 20	Universal plates	2%
7208 51 30	Sheets	2%
7208 51 40	Strip	2%
7208 51 90	Other	2%

(1)	(2)	(3)
7208 52	Of a thickness of 4.75mm or more than not exceeding 10 mm:	2%
7208 52 10	Plates	2%
7208 52 20	Universal plates	2%
7208 52 30	Sheets	2%
7208 52 40	Strip	2%
7208 52 90	Other	2%
7208 53	Of a thickness of 3 mm or more but less than 4.75 mm:	2%
7208 53 10	Plates	2%
7208 53 20	Universal plates	2%
7208 53 30	Sheets	2%
7208 53 40	Strip	2%
7208 53 90	Other	2%
7208 54	Of a thickness of less than 3 mm:	2%
7208 54 10	Plates	2%
7208 54 20	Universal plates	2%
7208 54 30	Sheets	2%
7208 54 40	Strip	2%
7208 54 90	Other	2%
7208 90 00	Other	2%
7209	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	Of a thickness of 3 mm or more:	2%
7209 15 10	Plates	2%
7209 15 20	Sheets	2%
7209 15 30	Strip	2%
7209 15 90	Other	2%
7209 16	Of a thickness exceeding 1 mm but less than 3 mm:	2%
7209 16 10	Plates	2%
7209 16 20	Sheets	2%
7209 16 30	Strip	2%
7209 16 90	Other	2%
7209 17	Of a thickness of 0.5 mm or more but not exceeding 1mm:	2%
7209 17 10	Plates	2%
7209 17 20	Sheets	2%
7209 17 30	Strip	2%

(1)	(2)	(3)
7209 17 90	Other	2%
7209 18	Of a thickness of less than 0.5mm:	2%
7209 18 10	Plates	2%
7209 18 20	Sheets	2%
7209 18 30	Strip	2%
7209 15 90	Other	2%
	Not in coils, not further worked than cold-rolled (cold-reduced):	
7209 25	Of a thickness of 3 mm or more:	2%
7209 25 10	Plates	2%
7209 25 20	Sheets	2%
7209 25 30	Strip	2%
7209 25 90	Other	2%
7209 26	Of a thickness exceeding 1 mm but less than 3 mm:	2%
7209 26 10	Plates	2%
7209 26 20	Sheets	2%
7209 26 30	Strip	2%
7209 26 90	Other	2%
7209 27	Of a thickness of 0.5 mm or more but not exceeding 1 mm:	2%
7209 27 10	Plates	2%
7209 27 20	Sheets	2%
7209 27 30	Strip	2%
7209 27 90	Other	2%
7209 28	Of a thickness of less than 0.5 mm:	2%
7209 28 10	Plates	2%
7209 28 20	Sheets	2%
7209 28 30	Strip	2%
7209 28 90	Other	2%
7209 90 00	Other	2%
7210	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	Of thickness of 0.5 mm or more:	2%
7210 11 10	OTS/MR Type	2%
7210 11 90	Other	2%
7210 12	Of a thickness of less than 0.5 mm:	2%
7210 12 10	OTS/MT Type	2%

(1)	(2)	(3)
7210 12 90	Other	2%
7210 20 00	Plated or coated with lead, including terne-plate	2%
7210 30	Electrolytically plated or coated with zinc:	2%
7210 30 10	Corrugated	2%
7210 30 90	Other	2%
	Otherwise plated or coated with zinc:	2%
7210 41 00	Corrugated	2%
7210 49 00	Other	2%
7210 50 00	Plated or coated with chromium oxides or with chromium and chromium oxides	2%
	Plated or coated with aluminium:	2%
7210 61 00	Plated or coated with aluminium-zinc alloys	2%
7210 69 00	Other	2%
7210 70 00	Painted, varnished or coated with plastics	2%
7210 90	Other:	2%
7210 90 10	Lacquered	2%
7210 90 90	Other	2%
7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated	
	Plated or coated with tin:	
7211 13 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	2%
7211 14	Other, of a thickness of 4.75 mm or more:	2%
7211 14 10	Flats	2%
7211 14 20	Universal plates	2%
7211 14 30	Hoops	2%
7211 14 40	Sheets	2%
7211 14 50	Strip	2%
7211 14 60	Skelp	2%
7211 14 90	Other	2%
7211 19	Other:	2%
7211 19 10	Flats	2%
7211 19 20	Universal plates	2%
7211 19 30	Hoops	2%
7211 19 40	Sheets	2%
7211 19 50	Strip	2%

(1)	(2)	(3)
7211 19 60	Skelp	2%
7211 19 90	Other	2%
	Not further worked than cold-rolled (cold-reduced):	
7211 23	Containing by weight less than 0.25% of carbon:	2%
7211 23 10	Flats	2%
7211 23 20	Universal plates	2%
7211 23 30	Hoops	2%
7211 23 40	Sheets	2%
7211 23 50	Strip	2%
7211 23 90	Other	2%
7211 29	Other:	2%
7211 29 10	Flats	2%
7211 29 20	Universal plates	2%
7211 29 30	Hoops	2%
7211 29 40	Sheets	2%
7211 29 50	Strip	2%
7211 29 60	Skelp	2%
7211 29 90	Other	2%
7211 90	Other:	2%
	Universal plates:	
7211 90 11	Of boiler quality	2%
7211 90 12	Of high tensile quality	2%
7211 90 13	Of ship building quality	2%
7211 90 90	Other	2%
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated	
7212 10	Plated or coated with in:	2%
7212 10 10	OTS or MR type	2%
7212 10 90	Other	2%
7212 20	Electrolytically plated or coated with zinc:	2%
7212 20 10	Corrugated	2%
7212 20 90	Other	2%
7212 30	Otherwise plated or coated with zinc:	2%
7212 30 10	Corrugated	2%
7212 30 90	Other	2%
7212 40 00	Painted, varnished or coated with plastics	2%

(1)	(2)	(3)
7212 50	Otherwise plated or coated:	2%
7212 50 10	Plated or coated with lead	2%
7212 50 20	Lacquered	2%
7212 50 90	Other	2%
7212 60 00	Clad	2%
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	
7213 10	Containing indentations, ribs, grooves or other deformations produced during the rolling process:	2%
7213 10 10	Of free cutting steel	2%
7213 10 90	Other	2%
7213 20	Other, of free-coating steel:	2%
7213 20 10	Electrode quality	2%
7213 20 20	Cold heading quality	2%
7213 20 90	Other	2%
	Other:	2%
7213 91	Of circular cross-section measuring less than 14 mm in diameter:	
7213 91 10	Electrode quality	2%
7213 91 20	Cold heading quality	2%
7213 91 90	Other	2%
7213 99	Other:	2%
7213 99 10	Electrode quality	2%
7213 99 20	Cold heading quality	2%
7213 99 90	Other	2%
7214	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	Forged:	2%
7214 10 10	Spring steel quality	2%
7214 10 90	Other	2%
7214 20	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:	2%
7214 20 10	Spring steel quality	2%
7214 20 90	Other	2%
7214 30 00	Other, of free cutting steel	2%
	Other:	
7214 91	Of rectangular (other than square) cross-section	2%
7214 91 10	Mild steel right bar	2%

(1)	(2)	(3)
7214 91 90	Other	2%
7214 99	Other:	2%
7214 99 10	Of spring steel quality	2%
7214 99 90	Other	2%
7215	Other bars and rods of iron or non-alloy steel	
7215 10 00	Of free-cutting steel, not further worked than cold-formed or cold-finished	2%
7215 50	Other, not further worked than cold-formed or cold-finished:	2%
7215 50 10	Mild steel bright bar	2%
7215 50 90	Other	2%
7215 90	Other:	2%
7215 90 10	Plated or coated with zinc	2%
7215 90 20	Plated or coated with other base metals	2%
7215 90 90	Other	2%
7216	Angles, shapes and sections of iron or non-alloy steel	
7216 10 00	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	2%
	L or T Sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:	2%
7216 21 00	L Sections	2%
7216 22 00	T Sections	2%
	U, I or H Sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:	
7216 31 00	U Sections	2%
7216 32 00	I Sections	2%
7216 33 00	H Sections	2%
7216 40 00	L or T Sections , not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	2%
7216 50 00	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	2%
	Angles, shapes and sections, not further worked than cold-formed or cold-finished:	
7216 61 00	Obtained from flat-rolled products	2%
7216 69 00	Other	2%
	Other:	
7216 91 00	Cold-formed or cold-finished from flat rolled products	2%
7216 99	Other:	2%
7216 99 10	Plated or coated with zinc	2%

(1)	(2)	(3)
7216 99 20	Plated or coated with base metals other than zinc	2%
7216 99 30	Slotted angles and slotted channels	2%
7216 99 40	Forged	2%
7216 99 90	Other	2%
7217	Wire of iron or non-alloy steel	
7217 10	Not plated or coated, whether or not polished:	2%
7217 10 10	Of a thickness of 18 SWG and below	2%
7217 10 20	Of a thickness above 18 SWG but up to 26 SWG	2%
7217 10 30	Of a thickness above 26 SWG	2%
7217 20	Plated or coated with zinc:	2%
7217 20 10	Of a thickness of 18 SWG and below	2%
7217 20 20	Of a thickness above 18 SWG but up to 26 SWG	2%
7217 20 30	Of a thickness above 26 SWG	2%
7217 30	Plated or coated with other base metals:	2%
7217 30 10	Of a thickness of 18 SWG and below	2%
7217 30 20	Of a thickness above 18 SWG but up to 26 SWG	2%
7217 30 30	Of a thickness above 26 SWG	2%
7217 90	Other:	2%
	Shaped and profiled wire:	
7217 90 11	Of cross section – half round	2%
7217 90 12	Of cross section – flat and rectangular	2%
7217 90 13	Of cross section – 'z' shaped	2%
7217 90 19	Of cross section – other shapes	2%
	Other:	
7217 90 91	High tensile quality	
7217 90 92	Electrode quality	2%
7217 90 93	Electric resistance wire (including electric resistance heating wire)	2%
7217 90 99	Other	2%
	III. –STAINLESS STEEL	2%
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel	
7218 10 00	Ingots and other primary forms	2%
	Other:	
7218 91 00	Of rectangular (other than square) cross-section	2%
7218 99	Other:	2%
7218 99 10	Billets	2%

(1)	(2)	(3)
7218 99 90	Other	2%
7219	Flat-rolled products of stainless steel, of a width of 60 mm or more Not further worked than hot-rolled, in coils:	
7219 11	of a thickness exceeding 10 mm: Chromium type:	2%
7219 11 11	Not exceeding 14 mm	2%
7219 11 12	Exceeding 14 mm	2%
7219 11 90	Other	2%
7219 12 00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	2%
7219 13 00	Of a thickness of 3 mm or more but less than 4.75 mm	2%
7219 14 00	Of a thickness of less than 3 mm Not further worked than hot-rolled, not in coils:	2%
7219 21	Of a thickness exceeding 10 mm: Universal plates of stainless steel or heat resisting steel and chromium type:	2%
7219 21 11	Not exceeding 14 mm	2%
7219 21 12	Exceeding 14 mm Universal plates of stainless steel heat resisting steel, nickel chromium austenitic type:	2%
7219 21 21	Not exceeding 14 mm	2%
7219 21 22	Exceeding 14 mm Other chromium type:	2%
7219 21 31	Not exceeding 14 mm	2%
7219 21 32	Exceeding 14 mm Other nickel chromium austenitic type:	2%
7219 21 41	Not exceeding 14 mm	2%
7219 21 42	Exceeding 14 mm	2%
7219 21 90	Other	2%
7219 22	of a thickness of 4.75 mm or more but not exceeding 10 MM: Universal plates of stainless steel or heat resisting steel:	
7219 22 11	Chromium type	2%
7219 22 12	Nickel chromium austenitic type	2%
7219 22 19	Other Other: Chromium type	2%
7219 22 91	Nickel chromium austenitic type	2%
7219 22 91		2%

(1)	(2)	(3)
7219 22 99	Other	2%
7219 23	Of a thickness of 3 mm or more but less than 4.75 mm:	2%
7219 23 10	Chromium type	2%
7219 23 10	Nickel chromium austenitic type	2%
7219 23 90	Other	2%
7219 24	Of a thickness of less than 3 mm:	2%
	Chromium type, of a thickness:	
7219 24 11	Below 0.35 mm	2%
7219 24 12	0.35 mm and above but below 0.56 mm	2%
7219 24 13	0.56 mm and above but below 0.90 mm	2%
7219 24 19	Other	2%
	Nickel chromium austenitic type, of a thickness:	2%
7219 24 21	Below 0.35 mm	2%
7219 24 22	0.35 mm and above but below 0.56 mm	2%
7219 24 23	0.56 mm and above but below 0.90 mm	2%
7219 24 29	Other	2%
7219 24 90	Other	2%
	Not further worked than cold-rolled (cold reduced):	2%
7219 31	Of a thickness of 4.75 mm or more:	
	Chromium type:	2%
7219 31 11	Not exceeding 14 mm	2%
7219 31 12	Exceeding 14 mm	2%
	Nickel Chromium austenitic type:	2%
7219 31 21	Not exceeding 14 mm	2%
7219 31 22	Exceeding 14 mm	2%
7219 31 90	Other	2%
7219 32	Of a thickness of 3 mm or more but less than 4.75 mm:	2%
7219 32 10	Chromium type	2%
7219 32 20	Nickel chromium austenitic type	2%
7219 32 90	Other	2%
7219 33	Of a thickness exceeding 1 mm but less than 3 mm:	2%
7219 33 10	Chromium type	2%
7219 33 20	Nickel chromium austenitic type	2%
7219 33 90	Other	2%
7219 34	Of a thickness of 0.5 mm or more but not exceeding 1 mm:	2%
7219 34 10	Chromium type	2%

(1)	(2)	(3)
7219 34 20	Nickel chromium austenitic type	2%
7219 34 90	Other	2%
7219 35	Of a thickness of less than 0.5 mm;	2%
7219 35 10	Chromium type	2%
7219 35 20	Nickel chromium austenitic type	2%
7219 35 90	Other	2%
7219 90	Other:	2%
	Sheets and plates:	
7219 90 11	Thickness more than 4.75 mm	2%
7219 90 12	Thickness 3 mm to 4.75 mm	2%
7219 90 13	Thickness less than 3 mm	2%
7219 90 90	Other	2%
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm	
	Not further worked than hot-rolled:	
7220 11	Of a thickness of 4.75 mm or more:	2%
7220 11 10	Skelp for pipes and tubes	2%
	Strips for pipes and tubes (other than skelp):	
7220 11 21	Chromium type	2%
7220 11 22	Nickel chromium austenitic type	2%
7220 11 29	Other	2%
7220 11 90	Other	2%
7220 12	Of a thickness of less than 4.75 mm:	2%
7220 12 10	Skelp for pipes and tubes	2%
	Strips for pipes and tubes (other than skelp):	
7220 12 21	Chromium type	2%
7220 12 22	Nickel chromium austenitic type	2%
7220 12 29	Other	2%
7220 12 90	Other	2%
7220 20	Not further worked than cold-rolled (cold-reduced):	2%
7220 20 10	Skelp for pipes and tubes	2%
	Strips for pipes and tubes (other than skelp):	
7220 20 21	Chromium type	
7220 20 22	Nickel chromium austenitic type	2%
7220 20 29	Other	2%
7220 20 90	Other	2%

(1)	(2)	(3)
7220 90	Other:	2%
7220 90 10	Skelp (strips for pipes and tubes)	2%
	Strips for pipes and tubes (other than skelp):	
7220 90 21	Chromium type	2%
7220 90 22	Nickel chromium austenitic type	2%
7220 90 29	Other	2%
7220 90 90	Other	2%
7221	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	
7221 00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel:	2%
	Bright bars:	
7221 00 11	Chromium type	2%
7221 00 12	Nickel chromium austenitic type	2%
7221 00 19	Other	2%
7221 00 90	Other	2%
7222	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	Of circular cross section:	2%
	Bright bars:	
7222 11 11	Chromium type	2%
7222 11 12	Nickel chromium austenitic type	2%
7222 11 19	Other Other:	2%
	Chromium type	
7222 11 91	Nickel chromium austenitic type	2%
7222 11 92	Other	2%
7222 11 99	Other:	2%
7222 19	Bright bars:	
	Chromium type	2%
7222 19 11	Nickel chromium austenitic type	2%
7222 19 12	Other Other:	2%
7222 19 19	Chromium type	2%
	Nickel chromium austenitic type	
7222 19 91		2%
7222 19 92		2%

(1)	(2)	(3)
7222 19 99	Other	2%
7222 20	Bars and rods, not further worked than cold-formed or cold-finished:	2%
	Bright bars:	
7222 20 11	Chromium type	2%
7222 20 12	Nickel chromium austenitic type	2%
7222 20 19	Other Other:	2%
	Chromium type	
7222 20 91	Nickel chromium austenitic type	2%
7222 20 92	Other	2%
7222 20 99	Other bars and rods:	2%
7222 30	Bright bars:	2%
	Chromium type	
7222 30 11	Nickel chromium austenitic type	2%
7222 30 12	Other	2%
7222 30 19		2%
	Other:	
7222 30 91	Chromium type	2%
7222 30 92	Nickel chromium austenitic type	2%
7222 30 99	Other	2%
7222 40	Angles, shapes and sections:	2%
7222 40 10	Of thickness of 80 mm and above	2%
7222 40 20	Of below 80 mm	2%
7223	Wire of stainless steel	
7223 00	Wire of stainless steel:	2%
7223 00 10	Electrode quality	2%
	Other:	
7223 00 91	Of thickness of above 1.5 mm	2%
7223 00 92	Of thickness of 0.46 mm and above but not exceeding 1.5 mm	2%
7223 00 99	Of thickness of below 0.46 mm	2%
	IV.---- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL	
7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	
7224 10 00	Ingots and other primary forms	2%
7224 90	Other:	2%
7224 90 10	Of tool steel quality	2%

(1)	(2)	(3)
7224 90 20	Of die steel quality	2%
7224 90 30	Of cobalt bearing high speed steel quality	2%
7224 90 40	Forged blanks of alloy steel	2%
	Other:	2%
7224 90 91	Billets	2%
7224 90 99	Other	2%
7225	Flat-rolled products of other alloy steel, of a width of 600 mm of more	
	Of silicon-electrical steel:	
7225 11 00	Grain-oriented	2%
7225 19 00	Other	2%
7225 20	Of high speed steel:	2%
	Hot-rolled:	
7225 20 11	In coils	2%
7225 20 19	Not in coils	2%
	Cold-rolled:	
7225 20 21	In coils	2%
7225 20 29	Not in coils	2%
7225 30	Other, not further worked than hot-rolled, in coils:	
7225 30 10	Of spring steel quality	2%
7225 30 90	Other	2%
7225 40	Other, not further worked than hot-rolled, not in coils:	2%
	Of a thickness of above 4.75 mm:	
7225 40 11	Boiler quality	2%
7225 40 12	Pressure vessel quality	2%
7225 40 13	High tensile quality	2%
7225 40 19	Other	2%
7225 40 20	Of a thickness of 3 mm and above but not exceeding 4.75 mm	2%
7225 40 30	Of a thickness of below 3 mm	2%
7225 50	Other, not further worked than cold-rolled (cold-reduced):	2%
7225 50 10	Of a thickness of less than 3 mm	2%
7225 50 20	Of a thickness of 3 mm to 4.75 mm	2%
7225 50 30	Of thickness of above 4.75 mm	2%
	Other:	2%
7225 91 00	Electrolytically plated or coated with zinc	2%
7225 92 00	Otherwise plated or coated with zinc	2%

(1)	(2)	(3)
7225 99 00	Other	2%
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm	
	Of silicon-electrical steel:	
7226 11 00	Grain-oriented	2%
7226 19 00	Other	2%
7226 20	Of high speed steel:	2%
	Hot-rolled:	
7226 20 11	In coils	2%
7226 20 12	Other	2%
	Cold-rolled:	
7226 20 21	In coils	2%
7226 20 22	Other	2%
7226 20 30	Hoops and strips	2%
	Other:	2%
7226 91	Not further worked than hot-rolled:	2%
7226 91 10	Of a thickness of below 3 mm	2%
7226 91 20	Of a thickness of 3 mm and above but not exceeding 4.75 mm	2%
7226 91 30	High tensile quality of a thickness of above 4.75 mm	2%
7226 91 90	Other	2%
7226 92	Not further worked than cold-rolled (cold-reduced):	2%
7226 92 10	Of a thickness of below 3 mm	2%
7226 92 20	Of a thickness of 3 mm and above but not exceeding 4.75 mm	2%
7226 92 30	Of a thickness of above 4.75 mm	2%
7226 93 00	Electrolytically plated or coated with zinc	2%
7226 94 00	Otherwise plated or coated with zinc	2%
7226 99	Other:	2%
7226 99 10	Of a thickness of above 4.75 mm	2%
7226 99 20	Of a thickness of above 3 mm and but not exceeding 4.75 mm	2%
7226 99 30	Of a thickness of below 3 mm	2%
7226 99 40	Skelp (strips for pipes and tubes)	2%
	Hoops and strips:	2%
7226 99 51	Hot rolled	
7226 99 52	Cold rolled	2%
7226 99 53	Of Spring steel, other than skelp	2%
7226 99 60	Skelps and strips for razor blades and saw blades	2%

(1)	(2)	(3)
7226 99 90	Other	2%
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	2%
7227 10 00	Of high speed steel	2%
7227 20 00	Of Silico-manganese steel	2%
7227 90	Other:	2%
7227 90 10	Valve spring steel quality	2%
7227 90 20	Other spring steel quality	2%
7227 90 30	Ball bearing quality	2%
7227 90 40	Cold heading quality Lead-	2%
7227 90 50	free cutting quality Sulphur	2%
7227 90 60	free cutting quality	2%
7227 90 90	Other	2%
7228	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	Bars and rods, of high speed steel:	2%
7228 10 10	Bright bars	2%
7228 10 90	Other	2%
7228 20 00	Bars and rods, of silico-manganese steel	2%
7228 30	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	2%
	Bright bars:	
7228 30 11	Of alloys tool steel	2%
7228 30 19	Other	2%
	Other:	
7228 30 21	Lead bearing steel	2%
7228 30 22	Spring steel	2%
7228 30 23	Sulphur bearing steel	2%
7228 30 24	Tool and die steel	2%
7228 30 29	Other	2%
7228 40 00	Other bars and rods, not further worked than forged	2%
7228 50	Other bars and rods, not further worked than cold-formed or cold-finished:	2%
7228 50 10	Of engine valves and cold heading steel	2%
7228 50 90	Other	2%
7228 60	Other bars and rods:	2%
	Bright bars:	

(1)	(2)	(3)
7228 60 11	Of alloy tool steel	2%
7228 60 12	Other	2%
	Other:	
7228 60 91	Lead bearing steel	2%
7228 60 92	Spring steel	2%
7228 60 93	Sulphur bearing steel	2%
7228 60 94	Tool and die steel	2%
7228 60 99	Other	2%
7228 70	Angles, shapes and sections:	2%
	Not further worked than hot-rolled, hot-drawn or extruded:	
7228 70 11	Of 80 mm or more	
7228 70 12	Of less than 80 mm	2%
	Not further worked than cold-formed or cold finished:	2%
7228 70 21	Of 80 mm or more	
7228 70 22	Of less than 80 mm	2%
7228 80	Hollow drill bars and rods:	2%
7228 80 10	Of alloy steel	2%
7228 80 20	Of non alloy steel, forged	2%
7228 80 90	Other	2%
7229	Wire of other alloy steel	2%
7229 10 00	Of high speed steel	
7229 20 00	Of silico-manganese steel	2%
7229 90	Other:	
	Tinned wire, bronze coated wire, trapezoidal wire, half round wire, crimped wire and copper coated wire, not insulated:	2%
7229 90 11	Tinned wire	2%
7229 90 12	Bronze coated wire	2.5%
7229 90 13	Trapezoidal wire	2.5%
7229 90 14	Half round wire	2.5%
7229 90 15	Crimped wire	2.5%
7229 90 16	Copper coated wire	2.5%
	Electrode quality, wire rope quality and ACSR quality of insulated:	
7229 90 21	Electrode quality	2.5%
7229 90 22	Wire rope quality	2.5%
7229 90 23	ACSR quality	2.5%
	Wire (excluding wire type lead), spring, high tensile, hardened and tempered wires, not insulated:	

(1)	(2)	(3)
7229 90 31	Wire (excluding wire type lead)	2%
7229 90 32	Spring wire	2%
7229 90 33	High tensile wire	2%
7229 90 40	Other wire	2%
	Shaped and profiled wires of cross-section:	2%
7229 90 51	Half round	2%
7229 90 52	Flat and rectangular	2%
7229 90 53	“L” Shape	2%
7229 90 54	“Z” shape	2%
7229 90 59	Other	2%
7229 90 60	Electric (resistance wire (including electric resistance heating wire)	2.5%
7229 90 70	Crimped wire	2%
7229 90 90	Other	2%

CHAPTER 73

Articles of iron or steel

Notes:

a. 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.

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

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, or iron or steel	
7301 10 00	Sheet piling	2%
7301 20	Angles, shapes and sections:	2%
7301 20 10	Steel slotted angles	2%
7301 20 90	Other	2%
7302	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, bed-plates, ties and other material specialized for jointing or fixing rails	
7302 10	Rails:	2%
7302 10 10	For railways	2%
7302 10 20	For tramways	2%
7302 10 90	Other	2%
7302 30 00	Switch blades, crossing frogs, point rods and other crossing pieces	2%
7302 40 00	Fish-plates and sole plates	2%
7302 90	Other:	2%
7302 90 10	Material for jointing or fixing rails	2%
7302 90 90	Other	2%
7303	Tubes, pipes and hollow profiles, of cast iron	
7303 00	Tubes, pipes and hollow profiles, of cast iron:	2%
7303 00 10	Rain water pipe	2%
7303 00 20	Soil pipe	2%
7303 00 30	Spun pipe	2%
7303 00 90	Other	2%
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	

(1)	(2)	(3)
7304 10	Line pipe of a kind used for oil or gas pipelines:	2%
	Pipes of iron or steel:	
7304 10 11	Of iron	2%
7304 10 19	Other	2%
	Blanks for tubes and pipes:	
7304 10 21	Of iron	2%
7304 10 29	Other	2%
	Casing, tubing and drill pipe, of a kind used in drilling for oil	
7304 21	Drill pipe:	2%
7304 21 10	Of iron	2%
7304 21 90	Other	2%
7304 29	Other:	2%
7304 29 10	Of iron	2%
7304 20 90	Other	2%
	Other of circular cross-section, of iron or non-alloy steel:	
7304 31	Cold-drawn or cold-rolled (cold-reduced):	2%
	Up to 114.3 mm outer diameter:	
7304 31 11	Of iron	2%
7304 31 19	Other	2%
	Above 114.3 mm but up to 219.1 mm outer diameter:	2%
7304 31 21	Of iron	2%
7304 31 29	Other	2%
	Above 219.1 mm outer diameter:	2%
7304 31 31	Of iron	2%
7304 31 39	Other	2%
7304 39	Other:	2%
	Up to 114.3 mm outer diameter:	2%
7304 39 11	Of iron	2%
7304 39 19	Other	2%
	Above 114.3 mm but up to 219.1 mm outer diameter:	2%
7304 39 21	Of iron	2%
7304 39 29	Other	2%
	Above 219.1 mm outer diameter:	2%
7304 39 31	Of iron	2%
7304 39 39	Other	2%
	Other, of circular cross-section, of stainless steel:	2%
7304 41 00	Cold-drawn or cold-rolled (cold-reduced)	2%
7304 49 00	Other	2%
	Other, of circular cross-section, of other alloy steel:	
7304 51	Cold-drawn or cold-rolled (cold-reduced):	2%

(1)	(2)	(3)
7304 51 10	Up to 114.3 mm outer diameter	2%
7304 51 20	Above 114.3 mm but up to 219.1 mm outer diameter	2%
7304 51 30	Above 219.1 mm outer diameter	2%
7304 59	Other:	2%
7304 59 10	Up to 114.3 mm outer diameter	2%
7304 59 20	Above 114.3 mm but upto 219.1 mm outer diameter	2%
7304 59 30	Above 219.1 mm outer diameter	2%
7304 90 00	Other	2%
7305	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	Longitudinally submerged arc welded:	2%
	Galvanised pipes:	
7305 11 11	Of iron	2%
7305 11 19	Other	2%
	Non-galvanised (black) pipes:	
7305 19 21	Of iron	2%
7305 19 29	Other	2%
7305 20	Casing of a kind used in drilling for oil or gas:	2%
7305 20 10	Of iron	2%
7305 20 90	Other	2%
	Other, welded:	
7305 31	Longitudinally welded:	2%
7305 31 10	Of iron	2%
7305 31 90	Other	2%
7305 39	Other:	2%
7305 39 10	Of iron	2%
7305 39 90	Other	2%
7305 90	Other:	2%
7305 90 10	High Pressure hydroelectric conduits of steel	
	ERW precision tubes:	
7305 90 21	Of iron	2%
7305 90 29	Other	2%
	Other	
7305 90 91	Of iron	2%
7305 90 99	Other	2%

(1)	(2)	(3)
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	
7306 10	Line pipe of a kind used for oil or gas pipelines: Galvanised pipes:	2%
7306 10 11	Of iron	2%
7306 10 19	Other Non-galvanised pipes:	2%
7306 10 11	Of iron	2%
7306 10 29	Other	2%
7306 20	Casing and tubing of a kind used in drilling for oil or gas:	2%
7306 20 10	Of iron	2%
7306 20 90	Other	2%
7306 30	Other, welded, of circular cross-section, of iron or non-alloy steel:	2%
7306 30 10	Of iron	2%
7306 30 90	Other	2%
7306 40 00	Other, welded, of circular cross-section, of stainless steel	2%
7306 50 00	Other, welded, of circular cross-section, of other alloy steel	2%
7306 60	Other, welded, of non-circular cross-section:	2%
7306 60 10	Of iron	2%
7306 60 90	Other	2%
7306 90	Other: ERW precision tubes:	2%
7306 90 11	Of iron	2%
7306 90 19	Other	2%
7306 90 90	Other	2%
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel Cast fittings:	
7307 11	Of non-malleable cast iron:	
7307 11 10	Sponge iron cast fittings	2%
7307 11 20	SG iron cast fittings	2%
7307 10 90	Other	2%
7307 19 00	Other Other, of stainless steel:	2%
7307 21 00	Flanges	3%
7307 22 00	Threaded elbows, bends and sleeves	3%
7307 23 00	Butt Welding fittings	3%

(1)	(2)	(3)
7307 29 00	Other Other:	3%
7307 91	Flanges:	
7307 91 10	Galvanised	3%
7307 91 90	Other	3%
7307 92	Thread elbows, bends and sleeves:	
7307 92 10	Galvanised	3%
7307 92 90	Other	3%
7307 93	Butt welding fittings:	
7307 93 10	Galvanised	3%
7307 93 90	Other	3%
7307 99	Other:	
7307 99 10	Galvanised	3%
7307 99 90	Other	3%
7308	Structures (excluding prefabricated buildings of heading 9406) 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	Bridges and bridge-sections	2%
7308 20	Towers and lattice masts:	
	Towers, whether or not assembled:	
7308 20 11	For transmission line	2%
7308 20 19	Other	2%
7308 20 20	Lattice masts	2%
7308 30 00	Doors, windows and their frames and thresholds for doors	2%
7308 40 00	Equipment for scaffolding, shuttering, propping or pitpropping	2%
7308 90	Other:	
7308 90 10	Beams, channels, pillars and girders prepared for use in structures	2%
7308 90 20	Drop rods	2%
7308 90 30	Hatchway, rails and bulkheads for ships or boats and parts of hull	2%
7308 90 40	Galvanised tension bars	2%
7308 90 50	structures and super structures for mining	2%
7308 90 60	Truss rods	2%
7308 90 70	Tubular steel poles for electric transmission and distribution lines	2%

(1)	(2)	(3)
7308 90 90	Other	2%
7309	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	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	Galvanized iron tanks	2%
7309 00 20	Galvanized iron barrels and drums	2%
7309 00 30	Pressed steel tanks	2%
7309 00 40	Pressure vessels	2.5%
7309 00 90	Other	2%
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity and exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
7310 10	Of a capacity of 501 or more:	2%
7310 10 10	Tin plate containers	2%
7310 10 20	Trunks and cases	2%
7310 10 90	Other	2%
	Of a capacity of less than 50 l:	2%
7310 21	Cans which are to be closed by soldering or crimping:	2%
7310 21 10	Tin plate containers	2%
7310 21 90	Other	2%
7310 29	Other:	2%
7310 29 10	Tin plate containers	2%
7310 29 20	Trunks and cases	2%
7310 29 90	Other	2%
7311	Containers for compressed or liquefied gas, of iron or steel	
7311 00	Containers for compressed or liquefied gas, of iron or steel:	4%
7311 00 10	Liquefied petroleum gas (LPG) cylinder	4%
7311 00 20	Low pressure cylinder (working pressure up to 35.2 kg./sq.cm other than LPG)	4%
7311 00 30	High pressure cylinder (working pressure exceeding 35.2 kg/sq.cm)	4%
7311 00 90	Other	4%
7312	Stranded wire, ropes, cables, plaited bands, slings and the	

(1)	(2)	(3)
7312 10	like of iron or steel, not electrically insulated	
	Stranded wire, ropes and cables:	2%
7312 10 10	Wire ropes, black	2%
7312 10 20	Wire ropes, galvanized	2%
7312 10 30	Standard wire	2%
7312 10 90	Other	2%
7312 90 00	Other	2%
7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	
7313 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:	2%
7313 00 10	Barbed wire	2%
7313 00 20	Twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing	2%
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel	
	Woven cloth:	
7314 12 00	Endless bands for machinery, of stainless steel	2%
7314 13 00	Other endless bands for machinery	2%
7314 14	Other woven cloth, of stainless steel:	2%
7314 14 10	Wire gauze (wire cloth, wire mesh)	2%
7314 14 90	Other	2%
7314 19	Other:	2%
7314 19 10	Wire gauze (wire cloth, wire mesh)	2%
7314 19 90	Other	2%
7314 20	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more:	2%
7314 20 10	Wire netting	2%
7314 20 90	Other	2%
	Other grill, netting and fencing, welded at the intersection:	2%
7314 31 00	Plated or coated with zinc	
7314 39 00	Other	2%
	Other cloth grill, netting and fencing:	2%
7314 41	Plated or coated with zinc:	
7314 41 10	Wire netting	2%
7314 41 90	Other	2%

(1)	(2)	(3)
7314 42	Coated with plastics:	
7314 42 10	Wire netting	2%
7314 42 90	Other	2%
7314 49	Other:	2%
7314 49 10	Wire netting	2%
7314 49 90	Other	2%
7314 50 00	Expanded metal	2%
7315	Chain and parts thereof, of iron or steel Articulated link chain and parts thereof:	
7315 11 00	Roller chain	2.5%
7315 12	Other chain:	2.5%
7315 12 10	Lifting and hoisting chain	2.5%
7315 12 20	Ship chain	2.5%
7315 12 90	Other	2.5%
7315 19 00	Parts	2.5%
7315 20 00	Skid chain	2.5%
7315 81 00	Other chain: Stud-link	2.5%
7315 82 00	Other, welded link	2.5%
7315 89 00	Other	2.5%
7315 90 00	Other parts	2.5%
7316	Anchors, grapnels and parts thereof, of iron or steel	
7316 00	Anchors, grapnels and parts thereof, of iron or steel:	2.5%
7316 00 10	Anchors and grapnels	2.5%
7316 00 90	Parts	2.5%
7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	
7317 00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper:	2.5%
7317 00 11	Nails: For animal shoes	2.5%
7317 00 12	For fixing heel strips and toe plates	2.5%
7317 00 13	Wire nails	2.5%
7317 00 19	Other	2.5%

(1)	(2)	(3)
7317 00 21	Spikes:	
	Dog spikes	2.5%
7317 00 29	Other	2.5%
7317 00 30	Tacks	2.5%
	Other:	
7317 00 91	Staples other than in strips, and drawing pins	2.5%
7317 00 99	Other	2.5%
7318	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	Coach screws:	2.5%
7318 11 10	Machine screws	2.5%
7318 11 90	Other	2.5%
7318 12 00	Other wood screws	2.5%
7318 13 00	Screw hooks and screw rings	2.5%
7318 14 00	Self-tapping screws	2.5%
7318 15 00	Other screws and bolts, whether or not with their nuts or washers	2.5%
7318 16 00	Nuts	2.5%
7318 19 00	Other	2.5%
	Non-threaded articles:	
7318 21 00	Spring washers and other lock washers	2.5%
7318 22 00	Other washers	2.5%
7318 23 00	Rivets	2.5%
7318 24 00	Cotters and cotter-pins	2.5%
7318 29	Other:	2.5%
7318 29 10	Circlips	2.5%
7318 29 90	Other	2.5%
7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins, of iron or steel, not elsewhere specified or included	
7319 10	Sewing, darning or embroidery needles:	3%
7319 10 10	Harness needles	3%
7319 10 20	Other sewing needles	3%
7319 10 90	Other	3%
7319 20 00	Safety pins	3%
7319 30 00	Other pins	

(1)	(2)	(3)
7319 90 00	Other	3%
7320	Springs and leaves for springs, of iron or steel	
7320 10	Leaf-springs and leaves therefor:	
	Lead-springs:	
7320 10 11	For motor vehicles	2.5%
7320 10 12	For railways and tramways	2.5%
7320 10 19	Other	2.5%
7320 10 20	Leaves for springs	2.5%
7320 20 00	Helical springs	2.5%
7320 90	Other:	2.5%
7320 90 10	Coil spring for railways, tramways	2.5%
7320 90 20	Spring pins	2.5%
7320 90 90	Other	2.5%
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel	
	Cooking appliances and plate warmers:	
7321 11	For gas fuel or for both gas and other fuels:	2.5%
7321 11 10	Cookers and kitchen stoves	2.5%
7321 11 20	Other stoves	2.5%
7321 11 90	Other	2.5%
7321 12	For liquid fuel:	2.5%
7321 12 10	Cookers and kitchen stoves	2.5%
7321 12 20	Other stoves	2.5%
7321 12 90	Other	2.5%
7321 13	For solid fuel:	2.5%
7321 13 10	Cookers and kitchen stoves	2.5%
7321 13 20	Other stoves	2.5%
7321 13 90	Other	2.5%
	Other appliances:	
7321 81 00	For gas fuel or for both gas and other fuels	2.5%
7321 82 00	For liquid fuel	2.5%
7321 83	For solid fuel:	2.5%
7321 83 10	Clay tandoor (over with iron or steel body and earthen.	2.5%
7321 83 90	Other	2.5%
7321 90 00	Parts	2.5%

(1)	(2)	(3)
7322	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	Of cast iron	2.5%
7322 19 00	Other	2.5%
7322 90	Other:	2.5%
7322 90 10	Air heaters and hot air distributors	2.5%
7322 90 90	Parts of air heaters and hot air distributors	2.5%
7323	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	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	2.5%
7323 91	Other:	
7323 91 10	Of cast iron, not enameled:	2.5%
7323 91 10	Pans	2.5%
7323 91 90	Other	2.5%
7323 92 00	Of cast iron, enameled	2.5%
7323 93	Of stainless steel:	
7323 93 10	Pressure cookers	2.5%
7323 93 90	Other	2.5%
7323 94	Of iron (other than cast iron) or steel, enameled:	2.5%
7323 94 10	Ghamellas	2.5%
7323 94 20	Utensils	2.5%
7323 94 90	Other	2.5%
7323 99	Other:	2.5%
7323 99 10	Utensils of galvanized iron	2.5%
7323 99 90	Other	2.5%
7324	Sanitary ware and parts thereof, of iron or steel	
7324 10 00	Sinks and wash basins, of stainless steel	3%
7324 21 00	Baths: Of cast iron, whether or not enameled	3%
7324 29 00	Other	3%
7324 90 00	Other, including parts	3%
7325	Other cast articles of iron or steel	

(1)	(2)	(3)
7325 10 00	Of non-malleable cast iron	3%
7325 91 00	Other: Grinding balls and similar articles for mills	3%
7325 99	Other:	
7325 99 10	Of iron	3%
7325 99 20	Of alloy steel	3%
7325 99 30	Of stainless steel	3%
7325 99 91	Other: Rudders for ships or boats	3%
7325 99 92	Drain covers	3%
7325 99 93	Plates and frames for sewage water or similar system	3%
7325 99 99	Other	3%
7326	Other articles of iron or steel	
7326 11 00	Forged or stamped, but not further worked: Grinding balls and similar articles for mills	2.5%
7326 19	Other:	
7326 19 10	For automobiles and earth moving equipments	2.5%
7326 19 90	Other	2.5%
7326 20	Articles of iron or steel wire:	2.5%
7326 20 10	Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle-rickshaws	2.5%
7326 20 90	Other	2.5%
7326 90	Other:	
7326 90 10	Belt lacing of steel	2.5%
7326 90 20	Belt fasteners for machinery belts	2.5%
7326 90 30	Drain covers, plates, and frames for sewages, water or similar system	2.5%
7326 90 40	Enamelled iron ware	2.5%
7326 90 50	Grinding media balls and cypelbs	2.5%
7326 90 60	Manufactures of stainless steel	2.5%
7326 90 70	Articles of clad metal	2.5%
7326 90 80	Parts of ships, floating structure and vessles (excluding hull, propellers and paddle-wheels)	
7326 90 91	Other: Shanks	2.5%
7326 90 99	Other	2.5%

CHAPTER 74

Copper and articles there of

Note:

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

(a) Refined copper

Metal containing at least 99.85 per cent, by weight of copper; or

Metal containing at least 97.5 per cent, 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	Sinc	1.0
Zr	Zirconium	0.3
Other elements*, each		

*Other elements re, 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 a 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 per cent.

(c) Master alloys

Alloys containing with other elements more than 10 per cent, by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as deoxidants, de-

sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 per cent by weight of phosphorous falls in heading 2848.

(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 7403.

(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 simply 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.

In the case of heading 7414, however, 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.

(g) Plates, sheets, strip and foil

Flat-surfaced products (Other than the unwrought products of heading 7403), 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:

- (i) of a rectangular (including square) shape with a thickness not exceeding one-tenth of the width.
- (ii) 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 7409 and 7410 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.

Sub-heading note:

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:

- (i) zinc predominates by weight over each of such other elements;
- (ii) any nickel content by weight is less than 5% [see copper-nickel-zinc alloys (nickel silvers)]; and
- (iii) 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.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
7401	Copper mattes; cement copper (precipitated copper)	
7401 10 00	Copper mattes	2%
7401 20 00	Cement copper (precipitated copper)	2%
7402	Unrefined copper; copper anodes for electrolytic refining	
7402 00	Unrefined copper; copper anodes for electrolytic refining:	2%
7402 00 10	Blister copper	2%
7402 00 90	Other	2%
7403	Refined copper and copper alloys, unwrought	
	Refined copper:	
7403 11 00	Cathodes and sections of cathodes	2%
7403 12 00	Wire-bars	2%

(1)	(2)	(3)
7403 13 00	Billets	2%
7403 19 00	Other	2%
	Copper alloys:	
7403 2100	Copper-zinc base alloys (brass)	2%
7403 22	Copper-tin base alloys (bronze):	2%
7403 22 10	Phosphor bronze	2%
7403 22 90	Other	2%
7403 23	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):	2%
7403 23 10	Copper-nickel-zinc base alloys (cupro-nickel)	2%
7403 23 20	Copper-nickel-zinc base alloys (nickel silver)	2%

7403 29 00	Other copper alloys (other than master alloys of heading 7405)	2%
7404	Copper waste and scrap	
7404 00	Copper waste and scrap: Of copper:	2%
7404 00 11	Empty or discharged cartridges of all bores and sizes	2%
7404 00 12	Copper scrap, namely the following: copper wire scrap covered by ISRI code words Barley, Berry and Birch; heavy copper scrap covered by ISRI code word Candy; unalloyed copper scrap covered by ISRI code word Cliff; copper wire nodules scrap covered by ISRI code words Clove, Cobra and Cocoa; light copper scrap covered by ISRI Code word Dream; muntz metaltubes covered by ISRI code word palms	2%
7404 00 19	Other Of copper alloys:	2%
7404 00 21	Empty or discharged cartridges of all bores and sizes	2.5%
7404 00 22	Brass scrap, namely the following: refinery brass scrap covered by ISRI code word Drink; composition of red brass scrap covered by ISRI code word Ebony; red brass composition turnings scrap covered by ISRI code word Enerv; genuine babbit-lined brass bushings scrap covered by ISRI code word Elder; machinery or hard brass solids scrap covered by	2%

(1)	(2)	(3)
	<p>ISRI code word Engel;</p> <p>machinery or hand brass solids scrap covered by SI code word Erin;</p> <p>cocks and faucets scrap covered by ISRI code word Grape;</p> <p>yellow brass scrap covered by ISRI code word Honey;</p> <p>yellow brass castings covered by ISRI code word Ivory;</p> <p>new brass clippings covered by ISRI code word Label;</p> <p>yellow brass primer covered by ISRI code word Lark;</p> <p>brass pipe covered by ISRI code word Melon; yellow brass rod turnings covered by ISRI code word Night;</p> <p>new yellow brass rod ends covered by ISRI code word Noble;</p> <p>yellow brass turnings covered by ISRI code word Normad;</p> <p>mixed unsweated auto radiators covered by ISRI code word Ocean;</p> <p>admiralty brass condenser tubes covered by ISRI code word pales</p> <p>aluminium brass condenser tubes covered by ISRI code word Pallu;</p> <p>manganese bronze solids covered by ISRI code word Parch</p>	
7404 00 29	Other	2%
7405 00 00	Master alloys of copper Copper	2%
7406	powders and flakes Powders of	
7406 10 00	non-lamellar structure Powders of	2%
7406 20 00	lamellar structure; flakes Copper	2%
7407	bars, rods and profiles	
7407 10	Of refined copper:	2%
7407 10 10	Electrolytic copper rods or black copper rods	2%
7407 10 20	other copper rods	2%
7407 10 30	copper bars (excluding hollow bars)	2%
7407 10 40	Hollow bars of copper	2%
	Profiles:	
7407 10 51	Hollow profiles	2.5%

(1)	(2)	(3)
7407 10 59	Other	2%
7407 10 90	Other	2%
	Of copper alloys:	
7407 21	Of copper-zinc base alloys (brass):	2%
7407 21 10	Bars	2%
7407 21 20	Rods	2%
7407 21 30	Hollow bars	2%
7407 21 90	Other	2%
7407 22	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):	2%
7407 22 10	Hollow bars	2%
7407 22 20	Bars and rods	2%
7407 29	Other:	2%
7407 29 10	Rods of bronze and similar alloys	2%
	Profiles:	
7407 29 21	Hollow	2%
7407 29 29	Other Other	2%
7407 29 90	Copper wire	2%
7408	Of refined copper:	
	Of which the maximum cross-sectional dimension exceeds 6 mm:	
7408 11	Copper weld wire	2%
7408 11 10	Other	2%
7408 11 90	Other:	2%
7408 19	Copper weld wire	2%
7408 19 10	Welding wire	2%
7408 19 20	Other	2%
7408 19 90	Of copper alloys:	2%
	Of copper-zinc base alloys (brass):	
7408 21	Of which the maximum cross-sectional dimension exceeds 6 mm	2%
7408 21 10	Other	2%
7408 21 90	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):	2%
7408 22	Silver plated flattened wire of copper (lametta)	2%
7408 22 10	Other of which the maximum cross-sectional dimension exceeds 6 mm	2%
7408 22 20		2%

(1)	(2)	(3)
7408 22 90	Other	2%
7408 29	Other:	2%
7408 29 10	Wire of bronze and similar alloys	2%
7408 29 90	Other	2%
7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm Of refined copper:	
7409 11 00	In coils	2%
7409 19 00	Other Of copper-zinc base alloys (brass):	2%
7409 21 00	In coils	2%
7409 29 00	Other Of copper-tin base alloys (Bronze):	2%
7409 31 00	In coils	2%
7409 39 00	Other	2%
7409 40 00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	2%
7409 90 00	Of other copper alloys	2%
7410	Copper foil (whether or not sprinted or backed with paper, paperboard, plastic or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm	
	Not backed:	
7410 11 00	Of refined copper	2%
7410 12 00	Of copper alloys	2%
	Backed:	
7410 21 00	Of refined copper	2%
7410 22 00	Of copper alloys	2%
7411	Copper tubes and pipes	2%
7411 10 00	Of refined copper Of copper alloys:	2%
7411 21 00	Of copper-zinc base alloys (brass)	2%
7411 22 00	Of copper-zinc base alloys (cupro-nickel) or copper nickel-zinc base alloys (nickel silver)	2%
7411 29 00	Other	2%
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)	3%
7412 10 00	Of refined copper	

(1)	(2)	(3)
7412 20 00	Of copper alloys:	2%
	Brass:	
7412 20 11	Tube-well strainer	2.5%
7412 20 12	Hose connectors	2.5%
7412 20 19	Other	2.5%
7412 20 90	Fittings of bronze or other alloys of copper	2.5%
7413 00 00	Stranded wire, cables, plated bands and the like, of copper, not electrically insulated	2.5%
7414	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper	
7414 20	Cloth:	
7414 20 10	Endless bands, for machinery	2.5%
7414 20 90	Other	2.5%
7414 90	Other:	
7414 90 10	Wire gauze and netting	2.5%
7414 90 20	Expanded metal of copper and copper alloys	2.5%
7414 90 90	Other	2.5%
7415	Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with head of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including sprint washers) and similar articles, of copper	
7415 10 00	Nails and tacks, drawing pins, staples and similar articles	2.5%
	Other articles, not threaded:	
7415 21 00	Washers (including spring washers)	2.5%
7415 29 00	Other	2.5%
	Other threaded articles:	
7415 33	Screws: bolts and nuts:	2.5%
7415 33 10	Screws for wood	2.5%
7415 33 90	Other	2.5%
7415 39	Other:	2.5%
7415 39 10	Rivets (excluding tubular or bifurcated)	2.5%
7415 39 90	Other	2.5%
7416 00 00	Copper springs	2.5%
7417	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	
7417 00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper:	2.5%

(1)	(2)	(3)
	Stove:	2.5%
7417 00 11	Oil pressure stove	2.5%
7417 00 19	Other	2.5%
7417 00 20	Other cooking and heating apparatus	2.5%
	Parts:	
7417 00 91	Burners	2.5%
7417 00 92	Other parts of stove	2.5%
7417 00 99	Other	2.5%
7418	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper	
	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	
7418 11 00	Pot scourers and scouring or polishing pads, gloves and the like	2%
7418 19	Other:	2%
7418 19 10	E.P.N.S. ware	2%
	Utensils:	
7418 19 21	Of brass	2%
7418 19 22	Of copper	2%
7418 19 29	Of other copper alloys	2%
7418 19 30	Other table, kitchen or other household articles	3%
7418 19 90	Parts	3%
7418 20	Sanitary ware and parts thereof:	3%
7418 20 10	Sanitary ware	3%
7418 20 20	Parts of sanitary ware	3%
7419	Other articles of copper	
7419 10	Chain and parts thereof:	2.5%
7419 10 10	Chain	2.5%
	Parts:	
7419 10 21	Of copper chains	2.5%
7419 10 29	Other	2.5%
	Other:	
7419 91 00	Cast, moulded, stamped or forged, but not further worked	2.5%
7419 99	Other:	2.5%
7419 99 10	Reservoirs, tanks, vats and similar containers of a capacity	2.5%

(1)	(2)	(3)
	above 3001	
7419 99 20	Articles of copper alloys electro-plated with nickel-silver	2.5%
7419 99 30	Articles of brass	2.5%
7419 99 40	Copper worked articles	2.5%
7419 99 90	Other articles of copper	2.5%

CHAPTER 75

Nickel and articles thereof

Note:

In the 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 to 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 7502), 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:

- (i) of rectangular (including square) shape with a thickness not exceeding one tenth of the width;
- (ii) 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 7506 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, 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.

Sub-heading 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

	Elements	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 sub-heading 7508 10, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	2%
7501 10 00	Nickel mattes	2%
7501 20 00	Nickel oxide sinters and other intermediate products of nickel metallurgy	
7502	Unwrought nickel	
7502 10 00	Nickel, not alloyed	2%
7502 20	Nickel alloys:	2%
(1)	(2)	(3)

7502 20 10	Cupro-nickel containing more than 40% by weight of nickel	2%
7502 20 20	Monel metal including "K" monel	2%
7502 20 30	Nickel alloys containing more than 40% by weight of nickel	2%
7502 20 40	Nickel alloys containing more than 10% but not more than 40% by weight of nickel	2%
7502 20 90	Other	2%
7503	Nickel waste and scrap	
7503 00	Nickel waste and scrap:	2%
7503 00 10	Nickel scrap, namely the following: new nickel scrap covered by ISRI code word 'Aroma'; old nickel scrap covered by ISRI code word 'Burly'; new cupro nickel clips and solids covered by ISRI code word 'Dandy'; cupro nickel solids covered by ISRI code word 'Daunt'; soldered cupro-nickel solids covered by ISRI code word 'Delta'; cupro nickel spinings, turnings, borings covered by ISRI code word 'Docoy'; miscellaneous nickel-copper and nickel-copper iron covered by ISRI code word 'Depth'; mixed new nickel silver clippings covered by ISRI code word 'Maize'; mixed new nickel silver clippings covered by ISRI code word 'Major'; new segregated nickel silver clippings covered by ISRI code word 'Malar'; old nickel silver covered by ISRI code word 'Malic'; nickel silver castings covered by ISRI code word 'Naggy'; nickel silver turnings covered by ISRI code word 'Niece'; new R-model clippings solids covered by ISRI code word 'Hitch'; new mixed monel solids and clippings covered by ISRI code word 'House'; old monel sheet and solids covered by ISRI code word 'Ideal'; k-monel solids covered by ISRI code word 'Indian'; soldered monel sheet and solids covered by ISRI code word 'Junto'; monel castings covered by ISRI code 'Lemon'; monel turnings covered by ISRI code word 'Lemur';	2%

(1)	(2)	(3)
7503 00 90 7504 00 00	monel turnings covered by ISRI code word 'Lemur'; nickel scrap obtained by breaking up of ships, boats and other floating structures Other Nickel powders and flakes	2% 2%
7505 7505 11 7505 11 10	Nickel bars, rods, profiles and wire Bars, rods and profiles: Of nickel, not alloyed: Hollow bars	2% 2%
7505 11 20 7505 12 7505 12 10 7505 12 20 7505 21 00 7505 22 00	Other bars; rods and profiles Of nickel alloys: Hollow bars Other bars; rods and profiles Wire: Of nickel, not alloyed Of nickel alloys	2% 2% 2% 2% 2% 2%
7506 7506 10 00 7506 20 00	Nickel plates, sheets, strip and foil Of nickel, not alloyed Of nickel alloys	2% 2%
7507 7507 11 00 7507 12 00 7507 20 00	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) Tubes and pipes: Of nickel, not alloyed Of nickel alloys Tube or pipe fittings	2% 2% 2%
7508 7508 10 00 7508 90 7508 90 10 7508 90 20 7508 90 30 7508 90 90	Other articles of nickel Cloth, grill and netting, or nickel wire Other: Electroplating anodes of nickel Blanks ordinarily used for manufacturing tubes and pipes of nickel Nickel screen Other articles of nickel and nickel alloy	2% 2% 2% 2% 2% 2%

CHAPTER 76

Aluminium and articles thereof

Note:

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 7601), 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:

- (i) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;
- (ii) 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 7606 and 7607 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, 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.

Sub-heading 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

Elements	Limiting content% by weight
Fe + Si (Iron plus silicon)	1
Other elements ⁽¹⁾ , each	0.1 ⁽²⁾

(f) 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 elements other elements exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of sub-heading 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.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
7601	Unwrought aluminium	
7601 10	Aluminium, not alloyed:	2%
7601 10 10	Ingots	2%
7601 10 20	Billets	2%
7601 10 30	Wire bars	2%
7601 10 40	Wire rods	2%
7601 10 90	Other	2%
7601 20	Aluminium, alloyed:	2%
7601 20 10	Ingots	2%
7601 20 20	Billets	2%

(1)	(2)	(3)
7601 20 30	Wire bars	2%
7601 20 40	Wire rods	2%
7601 20 90	Other	
7602	Aluminium waste and scrap	
7602 00	Aluminium waste and scrap:	2%

7602 00 10	<p>Aluminium scrap, namely the following:</p> <p>clean aluminium lithographic sheets covered by ISRI code word 'Tablet';</p> <p>new, clean aluminium lithographic sheets covered by ISRI code word 'Tabloid';</p> <p>mixed low copper aluminium clippings and solids covered by ISRI code word 'Taboo';</p> <p>clean mixed old alloy sheet aluminium covered by ISRI code word 'Taint'/'Tabor';</p> <p>new aluminium can stock covered by ISRI code word 'Take';</p> <p>old can stock covered by ISRI code word 'Talap';</p> <p>Shredded aluminium used beverages can(U) scrap covered by ISRI code word 'Talcred';</p> <p>densified aluminium used beverages can (UBC) scrap covered by ISRI code word 'Taldack';</p> <p>baled aluminium used beverage can (UBC) scrap covered by ISRI code word 'Taldon';</p> <p>briquetted aluminium used beverage can (UBC) scrap covered by ISRI code word 'Taldork';</p> <p>painted siding covered by ISRI code word 'Tale'; coated scrap covered by ISRI code word 'Talent';</p> <p>aluminium nodules covered by ISRI code word 'Talk';</p> <p>E.C. aluminium nodules covered by ISRI code word 'Tall';</p> <p>new pure aluminium wire and cable covered by ISRI code word 'Talon';</p> <p>new mixed aluminium wire and cable covered by ISRI code word 'Tanri';</p> <p>old pure aluminium wire and cable covered by ISRI code word 'Taste';</p> <p>old mixed aluminium wire and cable covered by ISRI code word 'Tassel';</p> <p>aluminium pistons covered by ISRI code word 'Tarry';</p> <p>segregated aluminium borings and turnings covered by ISRI code word 'Teens';</p> <p>mixed aluminium castings covered by ISRI code word 'Telic';</p> <p>mixed aluminium castings covered by ISRI code word 'Tense';</p>	2%
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(1)	(2)	(3)
	wrecked airplane sheet aluminium covered by ISRI code word 'Tepid'; new aluminium foil covered by ISRI code word 'Terse'; old aluminium foil covered by ISRI code word 'Testy'; aluminium grindings covered by ISRI code word 'Thigh' sweated aluminium covered by ISRI code word 'Throb'; segregated new aluminium alloy clippings and solids covered by ISRI code word 'Tooth'; mixed new aluminium alloy clippings and solids covered by ISRI code word 'Tough'; segregated new aluminium castings, forgings and extrusions covered by ISRI code word 'Tread'; aluminium auto castings covered by ISRI code word 'Trump'; insulated aluminium wire scrap covered by ISRI code word 'Twang'; aluminium airplane casting covered by ISRI code word 'Twist'; fragmentizer aluminium scrap (from automobile shredder) covered by ISRI code word 'Twitch'.	
7602 00 90	Other waste and scrap	2%
7603	Aluminium powders and flakes	2%
7603 10	Powders of non-lamellar structure:	2%
7603 10 10	Aluminium powder for thermit process	2%
7603 10 90	Other	2%
7603 20 00	Powders of lamellar structure; flakes	2%
7604	Aluminium bars, rods and profiles	
7604 10	Of aluminium, not alloyed:	2%
7604 10 10	Wire rods	2%
7604 10 20	Bars and rods, other than wire rods	2%
	Profiles:	
7604 10 31	Hollow	2%
7604 10 39	Other	2%
	Of aluminium alloys:	
7604 21 00	Hollow profiles	2%
7604 29	Other:	
7604 29 10	Hard drawn bare aluminium conductors steel reinforced (A.C.S.R.)	2%
7604 29 20	Wire rods	2%
7604 29 30	Bars and rods, other than wire rods	2%

(1)	(2)	(3)
7604 29 90	Other	2%
7605	Aluminium wire Of aluminium, not alloyed:	
7605 11 10	Of which the maximum cross-sectional dimension exceeds 7 mm	2%
7605 19	Other:	2%
7605 19 10	Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 7 mm	2%
7605 19 91	Other:	
7605 19 91	Hard drawn bare-solid	2%
7605 19 99	Other	2%
7605 21 00	Of aluminium alloys:	2%
7605 21 00	Of which the maximum cross-sectional dimension exceeds 7 mm	2%
7605 29	Other:	
7605 29 10	Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 7 mm	2%
7605 29 90	Other	2%
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm Rectangular (including square):	
7606 11	Of aluminium, not alloyed:	
7606 11 10	Electrolytic plates or sheets	2%
7606 11 90	Other	2%
7606 12 00	Of aluminium alloys	2%
7606 91	Other:	
7606 91	Of aluminium, not alloyed:	2%
7606 91 10	Circles	2%
7606 91 20	Electrolytic plates or sheets	2%
7606 91 90	Other	2%
7606 92	Of Aluminium alloys:	2%
7606 92 10	Circles	2%
7606 92 90	Other	2%
7607	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	Rolled but not further worked:	2.5%
7607 11 10	Ordinarily used for tea chest lining	2.5%

(1)	(2)	(3)
7607 11 90	Other	2.5%
7607 19	Other:	2.5%
7607 19 10	Ordinarily used for tea chest lining	2.5%
	Other:	
7607 19 91	Plain	2.5%
7607 19 92	Embossed	2.5%
7607 19 93	Perforated or cut-to-shape	2.5%
7607 19 94	Coated	2.5%
7607 19 95	Printed	2.5%
7607 19 99	Other	2.5%
7607 20	Backed:	2.5%
7607 20 10	Ordinarily used for tea chest lining	2.5%
7607 20 90	Other	2.5%
7608	Aluminium tubes and pipes	
7608 10 00	Of aluminium, not alloyed	2%
7608 20 00	Of aluminium alloys	2%
7609 00 00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	3%
7610	Aluminium structures (excluding prefabricated buildings of heading 9406) 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	Doors windows and their frames and thresholds for doors	3.5%
7610 90	Other:	
7610 90 10	Structures	2%
7610 90 20	Parts of structures, not elsewhere specified	2%
7610 90 30	Aluminium plates, rods, profiles, tubes and the like prepared for use in structure	2%
7610 90 90	Other	2%
7611 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	2.5%
7612	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	

(1)	(2)	(3)
	not lined or heat-insulated, but not fitted with mechanical or thermal equipment	
7612 10	Collapsible tubular containers:	2.5%
7612 10 10	Plain	2.5%
7612 10 20	Lacquered	2.5%
7612 10 30	Printed	2.5%
7612 10 90	Other	2.5%
7612 90	Other:	2.5%
7612 90 10	Plain	2.5%
7612 90 20	Lacquered	2.5%
7612 90 30	Printed	2.5%
7612 90 90	Other	2.5%
7613	Aluminium containers for compressed or liquefied gas	
7613 00	Aluminium containers for compressed or liquefied gas:	2.5%
	Low pressure cylinders:	
7613 00 11	Plain	2.5%
7613 00 12	Lacquered	2.5%
7613 00 13	Printed	2.5%
7613 00 19	Other	2.5%
	High pressure cylinders:	
7613 00 21	Plain	2.5%
7613 00 22	Lacquered	2.5%
7613 00 23	Printed	2.5%
7613 00 29	Other	2.5%
	Other:	
7613 00 91	Plain	2.5%
7613 00 92	Lacquered	2.5%
7613 00 93	Printed	2.5%
7613 00 99	Other	2.5%
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	
7614 10 00	With steel core	2.5%
7614 90 00	Other	2.5%
7615	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	

(1)	(2)	(3)
	scourers and scouring or polishing pads, gloves and the like:	
7615 11 00	Pot scourers and scouring or polishing pads, gloves and the like	2.5%
7615 19	Other:	
7615 19 10	Pressure cookers	2.5%
7615 19 20	Non-stick utensils	2.5%
7615 19 30	Solar collectors and parts thereof	4%
7615 19 40	Other table and kitchen ware	3%
7615 19 90	Other	3%
7615 20	Sanitary ware and parts thereof:	
7615 20 10	Sanitary ware of aluminium and aluminium alloys for indoor use	3%
7615 20 20	Parts	3%
7615 20 90	Other	3%
7616	Other articles of aluminium	
7616 10 00	Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	2.5%
	Other:	
7616 91 00	Cloth, grill, netting and fencing, of aluminium wire	2.5%
7616 99	Other:	2.5%
7616 99 10	Expanded metal of aluminium and aluminium alloys	2.5%
7616 99 20	Chains	2.5%
7616 99 30	Bobbins	2.5%
7616 99 90	Other	2.5%

CHAPTER 77

(Reserved for possible future use)

CHAPTER 78

Lead and articles thereof

Note:

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 to 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 7801), 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:

(i) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

(iii) 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 7804, 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, 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.

Sub-heading Note:

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

TABLE-OTHER ELEMENTS

	Element	Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other (For example Te), each		0.001

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
7801 7801 10 00	Unwrought led Refined lead Other:	4%
(1)	(2)	(3)
7801 91 00	Containing by weight antimony as the principal other element	2%
7801 99	Other: Pig lead	2%
7801 99 10	Unrefined lead	2%
7801 99 20	Unrefined lead alloys	2%
7801 99 30	Other	2%
7801 99 90		2%
7802	Lead waste and scrap	
7802 00	Lead waste and scrap:	2%
7802 00 10	Lead scrap, namely the following: scrap lead-soft covered by Isrl code word 'Racks'; mixed hard or soft scrap lead covered by ISRI code word 'Radio'; lead covered copper cable covered by ISRI code word 'Relay'; wheel weights covered by ISRI code word 'Ropes'; mixed common babbit covered by ISRI code word 'Roses'	2%
7802 00 90	Other	2%
7803	Lead bars, rods, profiles and wire	
7803 00	Lead bars, rods, profiles and wire: Bars and rods:	2%
7803 00 11	Hollow bars	2%
7803 00 19	Other Profiles:	2%
7803 00 21	Hollow	2%
7803 00 29	Other	2%
7803 00 30	Wire	2%

7804	Lead plates, sheets, strip and foil; lead powders and flakes	
	Plates, sheets, strip and foil:	
7804 11	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm:	2.5%
7804 11 10	Sheets and strip	2%
7804 11 20	Foil	2.5%
7804 19	Other:	2.5%

(1)	(2)	(3)
7804 19 10	Plates	2%
7804 19 90	Other	2%
7804 20 00	Powders and flakes	2%
7805	Lead tubes, pipes and tube or pipe fittings (for example, coupling, elbows, sleeves)	
7805 00	Lead tubes, pipes and tube or pipe fittings (for example, coupling, elbows, sleeves):	
7805 00 10	Tubes and pipes	2%
7805 00 20	Tube or pipe fittings	2%
7806	Other articles of lead	
7806 00	Other articles of lead:	3%
7806 00 10	Sanitary fixtures	3%
7806 00 20	Indian lead seals	2.5%
7806 00 30	Blanks	2%
7806 00 90	Other	2%

CHAPTER 79

Zinc and articles thereof

Note:

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 to 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 7901), 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:

- (i) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;
- (iv) 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 7905, 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, 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.

Sub-heading Note:

In this chapter, the following expressions have the meanings hereby assigned to them:

- (a) Zinc, not alloyed
Metal containing by weight at least 97.5% of Zinc.
- (b) Zinc alloys
Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%
- (c) Zinc dust

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

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
7901	Unwrought zinc	
	Zinc, not alloyed:	
7901 11 00	Containing by weight 99.99% or more of zinc	2%
7901 12 00	Containing by weight less than 99.99% of zinc	2%
7901 20	Zinc alloys:	2%
7901 20 10	Mozak or alloys of zinc and aluminium containing not less than 94% by weight of zinc	2%
7901 20 90	Other	2%
7902	Zinc waste and scrap	
7902 00	Zinc waste and scrap:	2%
7902 00 10	Zinc scrap, namely the following: old zinc die cast scrap covered by ISRI code word 'Saves'; new zinc die cast scrap covered by ISRI code word 'Scabs'; new plated zinc die cast scrap covered by ISRI code word 'Scope'; zinc die cast automotive grills covered by ISRI code word 'Scoot'; old scrap zinc covered by ISRI code word 'Scroe';	2%

(1)	(2)	(3)
	<p>New zinc clippings covered by ISRI code word 'Screen'; zinc die cast slabs or pigs covered by ISRI code word 'Scull'; crushed clean sorts fragmentizers die cast scrap, as produced from automobile fragmentizers covered by ISRI code word 'Scribe'; hot dip galvanizers slab zinc dross (batch process) covered by ISRI code word 'Scrub' (minimum 92% zinc) – free of skimmings; continuous line galvanizing slab zinc top dross covered by ISRI code word 'Seal' (minimum 90% zinc) – free of skimmings; continuous line galvanizing slab zinc bottom dross covered by ISRI code word 'Seam' (minimum 92% zinc) – free of skimmings; prime zinc die cast covered by SRI code word 'Shelf' (85% zinc) – free from corrosion or oxidation</p>	
7902 00 90	Other	2%
7903	Zinc dust, powders and flakes	
7903 10 00	Zinc dust	2%
7903 90 00	Other	2%
7904	Zinc bars, rods, profiles and wire	
7904 00	Zinc bars, rods, profiles and wire:	2%
	Bars and rods:	
7904 00 11	Hollow bars	2%
7904 00 12	Rods, including wire rods	2%
7904 00 19	Other	2%
	Profiles:	
7904 00 21	Hollow	2%
7904 00 22	Angles shapes and sections	2%
7904 00 29	Other	2%
7904 00 30	Wire	2%
7905	Zinc plates sheets strip and foil	
7905 00	Zinc plates sheets strip and foil:	2%
7905 00 10	Calots	2%
7905 00 20	Plates	2%
7905 00 30	Sheets, strip and circles	2%
7905 00 40	Foil	2%
7906	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	
7906 00	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):	2%
7906 00 10	Tubes and pipes	2%

(1)	(2)	(3)
7906 00 20	Tube or pipe fittings	3%
7907	Other articles of zinc	
7907 00	Other articles of zinc:	3%
7907 00 10	Sanitary fixtures	3%
7907 00 90	Other	3%

CHAPTER 80

Tin and articles thereof

Note:

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 to 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 8001), 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:

(i) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

(v) 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 8004 and 8005 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, 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.

Sub-heading Note:

In this Chapter, the following expressions have the meaning 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	Coper	0.4

(b) Tin alloys

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

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

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
8001	Unwrought in	
8001 10	Tin, not alloyed:	2%
8001 10 10	Blocks	2%
8001 10 90	Ingots, pigs, slabs and other primary forms of tin	2%
8001 20 00	Tin alloys	2%
8002	Tin waste and scrap	
8002 00	Tin waste and scrap:	2%
8002 00 10	Tin scrap, namely the following: block tin covered by ISRI code word 'Ranch'; high tin base babbitt covered by ISRI code word 'Raves'; pewter covered by ISRI code word 'Ranks'	2%

(1)	(2)	(3)
8002 00 90	Other	2%
8003	Tin bars, rods, profiles and wire	
8003 00	Tin bars, rods, profiles and wire:	2%
8003 00 10	Hollow bars	2%
8003 00 20	Bars, other than hollow bars; rods	2%
8003 00 30	Profiles	2%
8003 00 40	Wire	2%
8004	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm	2%
8004 00	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm:	2%
8004 00 10	Electrolytic plates and sheets	2%
8004 00 90	Other	4%
8005 00 00	Tin foil (whether or not printed or backed with paper, paperboard, plastic or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes	2.5%
8006	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	
8006 00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):	
8006 00 10	Tubes and pipes	2%
8006 00 20	Tube or pipe fittings	2%
8007	Other articles of tin	
8007 00	Other articles of tin:	2%
8007 00 10	Blanks	2%
8007 00 90	Other	2%

CHAPTER 81

Sub-heading Note:

Other base metals; cermets; articles thereof

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

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
8101	Tungsten (wolfram) and articles thereof, including waste and scrap	
8101 10 00	Powders	2%
	Other:	
8101 94 00	Unwrought tungsten, including bars and rods obtained simply by sintering	2%
8101 95	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil:	2%
8101 95 10	Hollow bars and rods	2%
8101 95 90	Other	2%
8101 96 00	Wire	2%
8101 97 00	Waste and scrap	2%
8101 99	Other:	2%
8101 99 10	Tungsten filament	2%
8101 99 90	Other	2%
8102	Molybdenum and articles thereof, including waste and scrap	
8102 10 00	Powders	2%
	Other:	2%
8102 94 00	Unwrought molybdenum, including bars and rods obtained simply by sintering	2%
8102 95	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil:	2%
8102 95 10	Hollow bars and rods	2%
8102 95 90	Other	2%
8102 96 00	Wire	2%
8102 97 00	Waste and scrap	2%
8102 99 00	Other	2%
8103	Tantalum and articles thereof, including waste and scrap	
8103 20	Unwrought tantalum, including bars and rods obtained simply by sintering; powders:	2%

(1)	(2)	(3)
8103 20 10	Hollow bars	2%
8103 20 90	Other	2%
8103 30 00	Waste and scrap	2%
8103 90 00	Other	2%
8104	Magnesium and articles thereof, including waste and scrap	
	Unwrought magnesium:	2%
8104 11 00	Containing at least 99.8% by weight of magnesium	2%
8104 19 00	Other	2%
8104 20	Waste and scrap:	2%
8104 20 10	Magnesium scrap, namely the following: magnesium clips covered by ISRI code word 'Wafer';	2%
	magnesium scrap covered by ISRI code word 'Walnut';	
	magnesium engraver plates covered by ISRI code word 'Wine';	
	magnesium dock boards covered by ISRI code word 'Wood';	
	magnesium turnings covered by ISRI code word 'World'.	
8104 20 90	Other	2%
8104 30	Raspings, turnings and granules, graded according to size:	2%
	Powders:	2%
8104 30 10	Raspings, turnings and granules, graded according to size:	2%
8104 30 20	Powders	2%
8104 90	Other:	2%
8104 90 10	Other magnesium and magnesium base alloys, wrought	2%
8104 90 20	Flakes	2%
8104 90 30	Wire	2%
8104 90 90	Other	2%
8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap	
8105 20	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders:	2%
8105 20 10	Cobalt mattes and other intermediate products of cobalt metallurgy	2%
8105 20 20	Cobalt unwrought	2%
8105 20 30	Powders	2%
8105 30 00	Waste and scrap	2%
8105 90 00	Other	2%

(1)	(2)	(3)
8106	Bismuth and articles thereof, including waste and scrap	
8106 00	Bismuth and articles thereof, including waste and scrap:	2%
8106 00 10	Bismuth, unwrought	2%
8106 00 20	Waste and scrap of bismuth and bismuth alloys	2%
8106 00 30	Bismuth, wrought	2%
8106 00 90	Other	2%
8107	Cadmium and articles thereof, including waste and scrap	
8107 20 00	Unwrought cadmium; powders	2%
8107 30 00	Waste and scrap	2%
8107 90	Other:	2%
8107 90 10	Cadmium, wrought	2%
8107 90 90	Other	2%
8108	Titanium and articles thereof, including waste and scrap	
8108 20 00	Unwrought titanium; powders	2%
8108 30 00	Waste and scrap	2%
8108 90	Other:	2%
8108 90 10	Titanium, wrought	2%
8108 90 90	Other	
8109	Zirconium and articles thereof, including waste and scrap	
8109 20 00	Unwrought zirconium; powders	2%
8109 30 00	Waste and scrap	2%
8109 90 00		2%
8110	Antimony and articles thereof, including waste and scrap	
8110 10 00	Unwrought antimony; powders	2%
8110 20 00	Waste and scrap	2%
8110 90 00	Other	2%
8111	Manganese and articles thereof, including waste and scrap	
8111 00	Manganese and articles thereof, including waste and scrap:	
8111 00 10	Unwrought manganese and manganese base alloys	2%
8111 00 20	Waste and scrap of manganese base alloys	2%
8111 00 30	Wrought manganese	2%
8111 00 90	Other	2%
8112	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap	

(1)	(2)	(3)
	Beryllium:	
8112 12 00	Unwrought; powders	2%
8112 13 00	Waste and scrap	2%
8112 19 00	Other	2%
	Chromium:	
8112 21 00	Unwrought; powders	2%
8112 22 00	Waste and scrap	2%
8112 29 00	Other	2%
8112 30	Germanium:	2%
8112 30 10	Unwrought	2%
8112 30 20	Waste and scrap	2%
8112 30 30	Wrought	2%
8112 30 90	Other	2%
8112 40	Germanium:	2%
8112 40 10	Unwrought	2%
8112 40 20	Waste and scrap	2%
8112 40 30	Wrought	2%
8112 40 90	Other	2%
	Thallium:	
8112 51 00	Unwrought; powders	2%
8112 52 00	Waste and scrap	2%
8112 59 00	Other	2%
	Other:	
8112 92 00	Unwrought; waste and scrap; powders	2%
8112 99 00	Other	2%
8113	Cermets and articles thereof, including waste and scrap	
8113 00	Cermets and articles thereof, including waste and scrap:	2%
8113 00 10	Unwrought cermets	2%
8113 00 20	Waste and scrap of cermets	2%
8113 00 30	Articles of cermets	2%
8113 00 90	Other	2%

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 of pedicure sets, and goods of heading 8209, 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 8466). 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 8510.

3. Sets consisting of one or more knives of heading 8211 and at least an equal number of articles of heading 8215 are to be classified in heading 8215.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
8201	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,	
8210 10 00	Spades and shovels	2.5%
8210 20 00	Forks	2.5%
8210 30 00	Mattocks, picks, hoes and rakes	2.5%
8210 40 00	Axes, bill hooks and similar hewing tools	2.5%
8210 50 00	Secateurs and similar one-handed pruners and shears (including poultry shears)	2.5%
8210 60 00	Hedge shears, two-handed pruning shears and similar two-handed shears	2.5%
8210 90 00	Other hand tools of a kind used in agriculture, horticulture or forestry	2.5%
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)	

(1)	(2)	(3)
8202 10	Hand saws:	2.5%
8202 10 10	Metalworking handsaws	2.5%
8202 10 20	Wood working and similar handsaws	2.5%
8202 10 90	Other	2.5%
8202 20 00	Band saw blades	2.5%
	Circular saw blades (including slitting or slotting saw blades):	
8202 31 00	With working part of steel	2.5%
8202 39 00	Other, including parts	2.5%
8202 40 00	Chain saw blades	2.5%
	Other saw blades:	
8202 91	Straight saw blades, for working metal:	2.5%
8202 91 10	Machine operated	2.5%
8202 91 20	Hand-operated	2.5%
8202 99	Other:	2.5%
8202 99 10	Hacksaw frames	2.5%
8202 99 90	Other	2.5%
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools	
8203 10 00	Files, rasps and similar tools	2.5%
8203 20 00	Pliers (including cutting pliers), pincers, tweezers and similar tools	2.5%
8203 30 00	Metal cutting shears and similar tools	2.5%
8203 40	Pipe-cutters, bolt croppers, perforating punches and similar tools:	2.5%
8203 40 10	Perforating punches and pipe cutters	2.5%
8203 40 90	Other	2.5%
8204	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	Non-adjustable:	2.5%
8204 11 10	Spanners	2.5%
8204 11 20	Wrenches	2.5%
8204 12	Adjustable:	2.5%
8204 12 10	Spanners	2.5%
8204 12 20	Wrenches	2.5%

(1)	(2)	(3)
8204 20 00	Interchangeable spanner sockets, with or without handles	2.5%
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices; clamps and the like, other than accessories for the parts of, machine tools; anvils; portable forges; hand-or pedal-operated grinding wheels with frameworks	
8205 10 00	Drilling, threading or tapping tools	2.5%
8205 20 00	Hammers and sledges hammers	2.5%
8205 30 00	Planes, chisels, gouges and similar cutting tools for working wood	2.5%
8205 40 00	Screwdrivers	2.5%
	Other hand tools (including glaziers' diamonds):	
8205 51	Household tools:	2.5%
8205 51 10	Can or cork openers	2.5%
8205 51 90	Other	2.5%
8205 59	Other:	2.5%
8205 59 10	Grease guns (excluding compressed air type)	2.5%
8205 59 20	Metal working hand tools	2.5%
8205 59 30	Hand tools for specified uses, such as watch making tools, goldsmith tools	2.5%
8205 59 90	Other	2.5%
8205 60 00	Blow lamps	2.5%
8205 70 00	Vices, clamps and the like	2.5%
8205 80	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks:	2.5%
8205 80 10	Anvils and portable forges	2.5%
8205 80 20	Grinding wheels with frame, hand-or pedal-operated	2.5%
8205 90 00	Sets of articles of two or more of the foregoing sub-headings	2.5%
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	
8206 00	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale:	2.5%
8206 00 10	Garage tools in sets	2.5%
8206 00 90	Other	2.5%
8207	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:	

(1)	(2)	(3)
8207 13 00	With working parts of cermets	2.5%
8207 19 00	Other, including parts	2.5%
8207 20 00	Dies for drawing or extruding metal	2.5%
8207 30 00	Tolls of pressing, stamping or punching	2.5%
8207 40	Tools for tapping or threadings:	2.5%
8207 40 10	Chasers	2.5%
8207 40 90	Other	2.5%
8207 50 00	Tools for drilling other than for rock drilling	2.5%
8207 60	Tools for boring or broaching:	2.5%
8207 60 10	Reamers	2.5%
8207 60 90	Other	2.5%
8207 70	Tools for milling:	2.5%
8207 70 10	Cutters	2.5%
8207 70 90	Other	2.5%
8207 80 00	Tools for turning	2.5%
8207 90	Other interchangeable tools:	2.5%
8207 90 10	For metal working hand tools	2.5%
8207 90 20	For wood working hand tools	2.5%
8207 90 30	Lathe tools and tool belts	2.5%
8207 90 90	Other	2.5%
8208	Knives and cutting blades, for machines or for mechanical appliances	
8208 10 00	For metal working	2.5%
8208 20 00	For wood working	2.5%
8208 30 00	For kitchen appliances or for machines used by the food industry	2.5%
8208 40 00	For agricultural, horticultural or forestry machines	2.5%
8208 90	Other:	2.5%
8208 90 10	Knives and cutting blades for paper cutting machines	2.5%
8208 90 20	Bell skiving knives	2.5%
8208 90 30	Band knives for splitting machine	2.5%
8208 90 40	Cutting and clicking dies	2.5%
8208 90 90	Other	2.5%
8209	Plates, sticks, tips and the like for tools unmounted, of cermets	
8209 00	Plates, sticks, tips and the like for tools unmounted, of cermets:	2.5%

(1)	(2)	(3)
8209 00 10	Tungsten carbide tips	2.5%
8209 00 90	Other	2.5%
8210 00 00	Hand-operated mechanical appliances, weighing 10 kg. or less, used in the preparation, conditioning or serving of food or drink	2.5%
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefore	
8211 10 00	Sets of assorted articles Other:	2.5%
8211 91 00	Table knives having fixed blades	2.5%
8211 92 00	Other knives having fixed blades	2.5%
8211 93	Knives having other than fixed blades:	2.5%
8211 93 10	Pocket knives	2.5%
8211 93 90	Other	2.5%
8211 94 00	Blades	2.5%
8211 95 00	Handles of base metal	2.5%
8212	Razors and razor blades (including razor blade blanks in strips)	
8212 10	Razors:	2.5%
8212 10 10	Twin type shaving	2.5%
8212 10 90	Other	2.5%
8212 20	Safety razor blades, including razor blade blanks in strips: Safety razor blades:	2.5%
8212 20 11	Disposable cartridge blades	2.5%
8212 20 19	Other	2.5%
8212 20 20	Safety razor blade blanks, in strips	2.5%
8212 90 00	Other parts	2.5%
8213 00 00	Scissors, tailors' shears and similar shears, and blades therefore	2.5%
8214	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	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor:	2.5%
8214 10 10	Paper knives, letter openers, erasing knives, pencil sharpeners	2.5%
8214 10 90	Blades	2.5%
8214 20	Manicure or pedicure sets and instruments (including nail	2.5%

(1)	(2)	(3)
8214 20 10	files):	
	Nail cutters	2.5%
8214 20 90	Other	2.5%
8214 90	Other:	2.5%
8214 90 10	Handles of cutlery of base metal	2.5%
8214 90 90	Other	2.5%
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	
8215 10 00	Sets of assorted articles containing at least one article plated with precious metal	2.5%
8215 20 00	Other sets of assorted articles	2.5%
	Other:	2.5%
8215 91 00	Plated with precious metal	2.5%
8215 99 00	Other	2.5%

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 7312, 7315, 7317, 7318 or 7320, or similar articles of other base metal (Chapter 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 8302, 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 tyrefitted thereto is less than 30 mm.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
8301	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	Padlocks	2.5%
8301 20 00	Locks of a kind used for motor vehicles	2.5%
8301 30 00	Locks of a kind used for furniture	2.5%
8301 40	Other locks:	2.5%
8301 40 10	Combination locks	2.5%
8301 40 90	Other	2.5%
8301 50 00	Clasps and frames with clasps, incorporating locks	2.5%
8301 60 00	Parts	2.5%
8301 70 00	Keys presented separately	2.5%
8302	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	Hinges:	2.5%
8302 10 10	Of steel	2.5%
8302 10 20	Of brass	2.5%
8302 10 90	Other	2.5%
8302 20 00	Castors	2.5%
8302 30	other mountings, fittings and similar articles suitable for motor vehicles:	2.5%
8302 30 10	Curve drive stakes	2.5%
8302 30 90	Other	2.5%
	Other mountings, fittings and similar articles:	
8302 41	Suitable for buildings:	2.5%
8302 41 10	Fittings for doors and windows	2.5%

(1)	(2)	(3)
8302 41 20	Tower bolts	2.5%
8302 41 90	Other	2.5%
8302 42 00	Other, suitable for furniture	2.5%
8302 49 00	Other	2.5%
8302 50 00	Hat-racks, hat-pegs, brackets and similar fixtures	2.5%
8302 60 00	Automatic door closers	2.5%
8303 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	3.5%
8304 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 9403	3.5%
8305	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	2%
8305 10 00	Fittings for loose-leaf binders or files	2%
8305 20 00	Staples in strips	2%
8305 90	Other, including parts:	2%
8305 90 10	Pins (other than those of heading 7317)	2%
8305 90 20	Clips	2%
8305 90 90	Other	2%
8306	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	Bells, gongs and the like	2.5%
	Statuettes and other ornaments:	
8306 21	Plated with precious metal:	2.5%
8306 21 10	Statuettes	2.5%
8306 21 20	Trophies	2.5%
8306 21 90	Other	2.5%
8306 29	Other:	2.5%
8306 29 10	Statuettes	2.5%
8306 29 20	Trophies	2.5%
8306 29 90	Other	2.5%
8306 30 00	Photograph, picture or similar frames; mirrors	2.5%
8307	Flexible tubing of base metal, with or without fittings	
8307 10 00	Of iron or steel	2%
8307 90 00	Of other base metal	2%

(1)	(2)	(3)
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metals	
8308 10	Hooks, eyes and eyelets:	2.5%
8308 10 10	Hooks and eyes	2.5%
	Eyelets:	
8308 10 21	For footwear	2.5%
8308 10 29	Other	2.5%
8308 20 00	Tubular or bifurcated rivets	2.5%
8308 90	Other, including parts:	2.5%
	Buckles:	
8308 90 11	For footwear	2.5%
8308 90 19	Other	2.5%
8308 90 20	Imitation zari spangles	2.5%
	Beads and spangles of base metal:	
8308 90 31	For garments, made ups, knitwear, plastic and leather goods	2.5%
8308 90 39	Other	2.5%
8308 90 40	Fittings for travel requisites and leather goods	2.5%
	Other:	
8308 90 91	For garments, made ups, knitwear, plastic and leather	2.5%
8308 90 99	Other	2.5%
8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal	
8309 10 10	Crown corks	2.5%
8309 90	Other:	
8309 90 10	Pilfer proof caps for packaging, all sorts, with or without washers or other fittings, of cork, rubber, polyethylene or any other material	2.5%
8309 90 20	Aluminium caps, seals, capsules and closers	2.5%
8309 90 30	Other seals	2.5%
8309 90 90		2.5%
8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	
8310 00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405:	2.5%
8310 00 10	Enamel iron signboard	2.5%
8310 00 90	Other	2.5%

8311	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	Coated electrodes of base metal, for electric arc-welding	2.5%
8311 20 00	Cored wire of base metal, for electric arc-welding	2.5%
8311 30	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame:	2.5%
8311 30 10	Wire and rods of agglomerated base metal	2.5%
8311 30 90	Other	2.5%
8311 90 00	Other, including parts	2.5%

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 vulcanized rubber (heading 4010; or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 4016);
 - (b) Articles of leather or of composition leather (heading 4204) or of furskin (heading 4303), 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 card 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 5910) or other articles of textile material for technical uses (heading 5911);
 - (f) precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7102 to 7104, or articles wholly of such stones of heading 7116 except unmounted worked sapphires and diamonds for styli (heading 8522);
 - (g) parts of general use, as defined in Note 2 to Section XV, of a base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (h) drill pipe(heading 7304);
 - (i) endless belts of metal wire of strip (Section XV);
 - (j) articles of Chapter 82 or 83;
 - (k) articles of Section XVII;
 - (l) articles of Chapter 90;
 - (m) clocks, watches or other articles of Chapter 91;
 - (n) interchangeable tools of heading 8207 or brushes of a kind used as parts of machines (heading 9603); 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 6804 or 6909);

- (o) articles of Chapter 95; or
- (p) typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 9612 if linked or otherwise prepared for giving impressions).

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) pre 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 8409, 8431, 8448, 8466, 8473, 8485, 8503, 8522, 8529, 8538 and 8548) 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 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517;
- (c) all other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8485 or 8548.

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) or ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) laboratory glassware (heading 7017); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 7019 or 7020);
 - (d) articles of heading 7321 or 7322 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) electro-mechanical domestic appliances of heading 8509; digital cameras of heading 8525; or
 - (f) hand-operated mechanical floor sweepers, not motorized (heading 9603).

2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings 8401 to 8424 and at the same time to a description in one or other of the headings 8425 to 8480 is to be classified under the appropriate heading of the former group and not the latter.

Heading 8419 does not, however, cover:

- (a) germination plant, incubators or brooders (heading 8436);
- (b) grain dampening machines (heading 8437);
- (c) diffusing apparatus for sugar juice extraction (heading 8438);
- (d) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 8451) or
- (e) machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 8422 does not cover:

- (a) sewing machines for closing bags or similar containers (heading 8452); or
- (b) office machinery of heading 8472.

Heading 8424 does not cover ink-jet printing machines (heading 8443 or 8471);

3. A machine-tool for working any material which answers to a description in heading 8456 and at the same time to a description in heading 8457, 8458, 8459, 8460, 8461, 8464 or 8465 is to be classified in heading 8456.

4. Heading 8457 applies only to machine-tools for working metal, other than lathes (including turning centers), which can carry out different types of machining operations either:

- (a) by automatic tool change from a magazines or the like in conformity with a machining programme (machining centers)
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position work piece (unit construction machines, single station), or
- (c) by the automatic transfer of the work piece to different unit heads (multistation transfer machines).

5. (A) For the purposes of heading 8471, the expression “automatic data processing machines” means:

- (a) digital machines, capable of (1) storing the processing programme or programmes and at least the data immediately necessary for the execution of the programme; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and (4) executing, without human intervention, a processing programme which requires them to modify their execution, by logical decision during the processing run;
- (b) analogue machines capable of simulating mathematical model and comprising at least: analogue elements, control elements and programming elements;
- (c) hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions:

- (a) it is of a kind solely or principally used in an automatic data processing system;
- (b) it is connectable to the central processing unit either directly or through one or more other units; and
- (c) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.

(C) Separately presented units of an automatic data processing machine are to be classified in heading 8471.

(D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (B) (b) and (B) (c) above, are in all cases to be classified as units of heading 8471.

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

6. Heading 8482 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 per cent, or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading 7326.

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 8479. Heading 8479 also covers machines for making rope or cable (for example, standing, 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 8470, the term “pocket-size” applies only to machines, the dimensions of which do not exceed 170 mm. x 100 mm. x 45 mm.

Sub-heading Notes:

1. For the purposes of sub-heading 8471 49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5(B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

2. Sub-heading 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.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	
8401 10 00	Nuclear reactors	2.5%
8401 20 00	Machinery and apparatus for isotopic separation, and parts thereof	2.5%
8401 30 00	Fuel elements (cartridges), non-irradiated	2.5%
8401 40 00	Parts of nuclear reactors	2.5%
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers	2.5%
	Steam or other vapour generating boilers:	2.5%
8402 11 00	Water tube boilers with a steam production exceeding 45 t per hour	2.5%
8402 12 00	Water tube boilers with a steam production not exceeding 45 t per hour	2.5%
8402 19	Other vapour generating boilers, including hybrid boilers:	2.5%
8402 19 10	Fire tube horizontal (Lancashire) boilers	2.5%
8402 19 20	Fire tube boilers vertical	2.5%
8402 19 90	Other	2.5%
8402 20 00	Super-heated water boilers	2.5%
8402 90	Parts:	2.5%
8402 90 10	Parts of fire tube boilers	2.5%
8402 90 20	Parts of water tube boilers	2.5%
8402 90 90	Other	2.5%
8403	Central heating boilers other than those of heading 8402	
8403 10 00	Boilers	2.5%
8403 90 00	Parts	2.5%
8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units	
8404 10 00	Auxiliary plants for use with boilers of heading 8402 or 8403	2.5%
8404 20 00	Condensers for steam or other vapour power units	2.5%
8404 90 00	Parts	2.5%
8405	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	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:	2.5%

(1)	(2)	(3)
8405 10 10	Producers gas or wtar gas generators	2.5%
8405 10 20	Acetylene gas generators	2.5%
8405 10 90	Other	2.5%
8405 90 00	Parts	2.5%
8406	steam turbines and other vapour turbines	
8406 10 00	Turbines for marine propulsion	2.5%
8406 81 00	Of an output exceeding 40 MW	2.5%
8406 82 00	Of an output not exceeding 40 MW	2.5%
8406 90 00	Parts	2.5%
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	
8407 10 00	Air craft engines	2.5%
	Marine propulsion engine:	
8407 21 00	Outboard motors	2.5%
8407 29 00	Other	2.5%
	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
8407 31	Of a cylinder capacity not exceeding 50 cc:	2.5%
8407 31 10	For motor cycles	2.5%
8407 31 90	Other	
8407 32	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	
8407 32 10	For motor cycles	2.5%
8407 32 90	Other	2.5%
8407 33	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:	
8407 33 10	For motors cars	2.5%
8407 33 20	For motor cycles	2.5%
8407 33 90	Other	2.5%
8407 34	Of a cylinder capacity exceeding 1,000 cc:	
8407 34 10	For motor cars	2.5%
8407 34 90	Other	2.5%
8407 90	Other engines:	
8407 90 10	Petrol engines	2.5%
8407 90 20	Kerosene engines	2.5%
8407 90 90	Other	2.5%
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	
8408 10	Marine propulsion engines:	
8408 10 10	Outboard engines	2.5%

(1)	(2)	(3)
8408 10 91	Other:	2.5%
8408 10 91	Of a cylinder capacity not exceeding 100 cc	2.5%
8408 10 92	Of a cylinder capacity exceeding 100 cc but not exceeding 250 cc	2.5%
8408 10 93	Of a cylinder capacity exceeding 250 cc	2.5%
8408 20	Engines of a kind used for the propulsion of vehicles of Chapter 87:	2.5%
8408 20 10	Of cylinder capacity not exceeding 250 cc	2.5%
8408 20 20	Engines of cylinder capacity exceeding 250 cc	2.5%
8408 90	Other engines:	2.5%
8408 90 10	Stationary engines of cylinder capacity exceeding 50 cc	2.5%
8408 90 90	Other	2.5%
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	
8409 10 00	For aircraft engines	2.5%
8409 91	Suitable for use solely or principally with spark ignition internal combustion piston engines:	2.5%
8409 91 11	Valves, inlet and exhaust, piston, piston rings, piston assemblies:	2.5%
8409 91 11	Valves, inlet and exhaust	2.5%
8409 91 12	Pistons	2.5%
8409 91 13	Piston rings	2.5%
8409 91 14	Piston assemblies	2.5%
8409 91 20	Fuel injection equipment excluding injection pumps	2.5%
8409 91 91	Other:	2.5%
8409 91 91	Of petrol engines for motor vehicles	2.5%
8409 91 92	Of other petrol engines	2.5%
8409 91 93	Of kerosene engines	2.5%
8409 91 94	Of gas engines	2.5%
8409 91 99	Other	2.5%
8409 99	Other:	2.5%
8409 99 11	Valves, inlet and exhaust, piston, piston rings, piston assemblies:	2.5%
8409 99 11	Valve, inlet and exhaust	2.5%
8409 99 12	Pistons	2.5%
8409 99 13	Piston rings	2.5%
8409 99 14	Piston assemblies	2.5%
8409 99 20	Fuel nozzles	2.5%
8409 99 30	Fuel injection equipment excluding injection pumps	2.5%
8409 99 41	Other parts of diesel engine:	2.5%
8409 99 41	Of diesel engines for motor vehicles	2.5%
8409 99 42	Of outboard engine	

(1)	(2)	(3)
8409 99 49	Other	2.5%
8409 99 90	Other	2.5%
8410	Hydraulic turbines, water wheels, and regulators therefore	
	Hydraulic turbines and water wheels:	2.5%
8410 11 00	Of a power not exceeding 1,000 KW	2.5%
8410 12	Of a power exceeding 1,000 KW but not exceeding 10,000 KW:	2.5%
8410 12 10	Of power exceeding 1,000 KW but not exceeding 5,000 KW:	2.5%
8410 12 20	Of power exceeding ,000 KW but not exceeding 10,000 KW:	2.5%
8410 13	Of a power exceeding 10,000 KW:	2.5%
8410 13 10	Of power exceeding 10,000 KW but not exceeding 30,000 KW:	2.5%
8410 13 20	Of power exceeding 30,000 KW but not exceeding 80,000 KW:	2.5%
8410 13 90	Of power exceeding 80,000 KW	2.5%
8410 90 00	Parts, including regulators	
8411	Turbo-jets, turbo-propellers and other gas turbines	
	Turbo-jets	2.5%
8411 11 00	Of a thrust not exceeding 25KN	2.5%
8411 12 00	Of a thrust exceeding 25kN	2.5%
	Turbo-propellers:	2.5%
8411 21 00	Of a power not exceeding 1, 100 kW	
8411 22 00	Of a power exceeding 1,100 kW	
	Other gas turbines:	
8411 81 00	Of a power not exceeding 5,000 kW	2.5%
8411 82	Of a power exceeding 5,000 kW:	2.5%
8411 82 10	Of power exceeding 5,000 kW but not exceeding 15,000 kW Of	2.5%
8411 82 20	power exceeding 25,000 kW but not exceeding 30,000 kW Of	2.5%
8411 82 30	power exceeding 30,000 kW but not exceeding 60,000 kW Of	2.5%
8411 82 40	power exceeding 60,000 kW but not exceeding 90,000 kW Of	2.5%
8411 82 50	power exceeding 90,000 kW but not exceeding 1,15,000 kW Of	2.5%
8411 82 60	power exceeding 1,15,000 kW	2.5%
	Parts:	
8411 91 00	Of turbo-jets or turbo-propellers	2.5%
8411 99 00	Other	2.5%
8412	Other engines and motors	
8412 10 00	Reaction engines other than turbo-jets	2.5%
	Hydraulic power engines and motors:	
8412 21 00	Linear acting (cylinders)	2.5%
8412 29	Other:	2.5%
8412 29 10	Hydrojet (hydraulic jet engines)	2.5%
8412 29 90	Other	2.5%
	Pneumatic power engines and motors:	

(1)	(2)	(3)
8412 31 00	Linear acting (cylinders)	2.5%
8412 39 00	Other	2.5%
8412 80	Other:	2.5%
	Steam or other vapour power:	
8412 80 11	Stationary	2.5%
8412 80 19	Other	2.5%
8412 80 20	Motors, spring operated excluding clock and watch movements	2.5%
8412 80 30	Wind turbine or engine	2.5%
8412 80 90	Other	2.5%
8412 90	Parts:	2.5%
8412 90 10	Of steam engines incorporating boilers	2.5%
8412 90 20	Of other steam engines and other vapour power units not incorporating boilers	2.5%
8412 90 30	Of hydraulic engines and motors	2.5%
8412 90 90	Other	2.5%
8413	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	Pumps for designed fuel or lubricants, of the type used in filling stations or in garages:	2.5%
8413 11 10	Hand pumps	2.5%
	Other:	
8413 11 91	Pumps for dispensing fuel	2.5%
8413 11 99	Other	2.5%
8413 19	Other:	2.5%
8413 19 10	Hand pumps	2.5%
8413 19 90	Other	2.5%
8413 20 00	Hand pumps, other than those of sub-heading 8413 11 or 8413 19	2.5%
8413 30	Fuel, lubricating or cooling medium pumps for internal combustion piston engines:	2.5%
8413 30 10	Injection pumps for diesel engines	2.5%
8413 30 20	Oil pump	2.5%
8413 30 30	Water pump	2.5%
8413 30 90	Other	2.5%
8413 40 00	Concrete pumps	2.5%
8413 50	Other reciprocating positive displacement pumps:	2.5%
8413 50 10	Metering and dosing pumps	2.5%
	Primarily designed for handling water:	
8413 50 21	Deep tube well turbine pump	2.5%
8413 50 29	Other	2.5%

(1)	(2)	(3)
8413 50 90	Other	2.5%
8413 60	Other rotary positive displacement pumps:	2.5%
8413 60 10	Gear type pumps	2.5%
8413 60 20	Screw type pumps	2.5%
8413 60 90	Other	2.5%
8413 70	Other centrifugal pumps:	2.5%
8413 70 10	Primary designed to handle water	2.5%
	Other	2.5%
8413 70 91	single and multistage chemical process pumps	2.5%
8413 70 92	Horizontal split casing pumps	2.5%
8413 70 93	Horizontal self priming pumps	2.5%
8413 70 94	Vertical turbine driven pumps	2.5%
8413 70 95	Boiler feed pumps	2.5%
8413 70 96	Slurry pumps	2.5%
8413 70 97	Dridger pumps	2.5%
8413 70 99	Other	2.5%
	Other pumps-liquid elevators:	
8413 81	Pumps:	2.5%
8413 81 10	Gas pumps	2.5%
8413 81 20	Hydraulic ram	2.5%
8413 81 30	Axial flow and mixed flow vertical pump designed primarily for handling water	2.5%
8413 81 90	Other	2.5%
8413 82 00	Liquid elevators	2.5%
	Parts:	2.5%
8413 91	Of pumps:	2.5%
8413 91 10	Of reciprocating pumps	2.5%
8413 91 20	Of centrifugal pumps	2.5%
8413 91 30	Of deep well turbine pumps and of other rotary pumps	2.5%
8413 91 40	Of hand pump for handling water	2.5%
8413 91 90	Other	2.5%
8413 92 00	Of liquid elevators	2.5%
8414	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	Vacuum pumps	2.5%
8414 20	Hand or foot-operated air pumps:	2.5%
8414 20 10	Bicycle pumps	2.5%
8414 20 90	Other	2.5%
8414 30 00	Compressors of a kind used in refrigerating equipment	2.5%
8414 40	Air compressors mounted on a wheeled chassis for towing:	2.5%

(1)	(2)	(3)
8414 40 10	Reciprocating air compressors	2.5%
8414 40 20	Centrifugal air compressors	2.5%
8414 40 30	Screw air compressors	2.5%
8414 40 90	Other	2.5%
	Fans:	
8414 51	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W:	2.5%
8414 51 10	Table fans	2.5%
8414 51 20	Ceiling fans	2.5%
8414 51 30	Pedestal fans	2.5%
8414 51 40	Railway carriage fans	2.5%
8414 51 90	Other	2.5%
8414 59	Other:	2.5%
8414 59 10	Air circulator	2.5%
8414 59 20	Bowers, portable	2.5%
8414 59 30	Industrial fans and blowers	2.5%
8414 59 90	Other	2.5%
8414 60 00	Hoods having a maximum horizontal side not exceeding 120 cm	2.5%
8414 80	Other:	2.5%
8414 80 11	Of a kind used in air-conditioning equipment	2.5%
8414 80 19	Other	2.5%
8414 80 20	Free-piston generators for gas turbine	2.5%
8414 80 90	Other	2.5%
8414 90	Parts:	2.5%
	Of air or vacuum pumps and compressors:	
8414 90 11	Of gas compressors of a kind used in refrigerating and air conditioning appliances and machinery	2.5%
8414 90 12	Or bicycle pumps	2.5%
8414 90 19	Other	2.5%
8414 90 20	Of free piston generators	2.5%
8414 90 30	Of electric fans	2.5%
8414 90 40	Of Industrial fans, blowers	2.5%
8414 90 90	Other	2.5%
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	
8415 10	Window or wall types, self-contained or "split system":	2.5%
8415 10 10	Split system	2.5%
8415 10 90	Other	2.5%
8415 20	Of a kind used for persons in motor vehicles:	2.5%

(1)	(2)	(3)
8415 20 10	For buses	2.5%
8415 20 90	Other	2.5%
	Other:	
8415 81	Incorporating a refrigerating unit and a valve for reversal of the cooling or heat cycle (reversible heat pumps):	2.5%
8415 81 10	Split air-conditioner two tones and above	2.5%
8415 81 90	Other	2.5%
8415 82	Other, incorporating a refrigerating unit:	2.5%
8415 82 10	Split air-conditioner two tones and above	2.5%
8415 82 90	Other	2.5%
8415 83	Not incorporating a refrigerating unit:	2.5%
8415 83 10	split air-conditioner two tones and above	2.5%
8415 83 90	Other	2.5%
8415 90 00	Parts	2.5%
8416	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	Furnace burners for liquid fuel	2.5%
8416 20 00	Other furnace burners, including combination burners	2.5%
8416 30 00	Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	2.5%
8416 90 00	Parts	2.5%
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	
8417 10 00	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	2.5%
8417 20 00	Bakery ovens, including biscuit ovens	2.5%
8417 80	Other:	2.5%
8417 80 10	For cement industry	2.5%
8417 80 90	Other	2.5%
8417 90 00	Parts	2.5%
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	
8418 10	combined refrigerator-freezers, fitted with separate external doors:	2.5%
8418 10 10	Commercial type	2.5%
8418 10 90	Other	2.5%
	Refrigerators, household type:	
8418 21 00	Compression-type	2.5%
8418 22 00	Absorption-type, electrical	2.5%
8418 29 00	Other	2.5%
8418 30	Freezers of the chest type, not exceeding 800l capacity:	2.5%

(1)	(2)	(3)
8418 30 10	Commercial type electrical	2.5%
8418 30 90	Other	2.5%
8418 40	Freezers of the upright type, not exceeding 900l capacity:	2.5%
8418 40 10	Electrical	2.5%
8418 40 90	Other	2.5%
8418 50 00	Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	2.5%
	Other refrigerating or freezing equipment; heat pumps:	
8418 61 00	Compression type units whose condensers are heat exchangers	2.5%
8418 69	Other:	2.5%
8418 69 10	Ice making machinery	2.5%
8418 69 20	Water Cooler	2.5%
8418 69 30	Vending machine, other than automatic vending machine	2.5%
8418 69 40	Refrigeration equipment or devices specially used in leather industries for manufacturing of leather articles	2.5%
8418 69 50	Refrigerated farm tanks, industrial ice cream freezer	
8418 69 90	Other	2.5%
	Parts	2.5%
8418 91 00	Furniture designed to receive refrigerating or freezing equipment	2.5%
8418 99 00	Other	2.5%
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, 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	Instantaneous gas water heaters:	
8419 1110	Domestic type	2.5%
8419 11 90	Other Other:	2.5%
8419 19	Domestic type	2.5%
8419 19 10	Other	2.5%
8419 19 20	Medical, surgical or laboratory sterilizers:	2.5%
8419 20	Auto claves	4%
8419 20 10	Other	4%
8419 20 90	Dryers:	4%
	For agricultural products	
8419 31 00		2.5%

(1)	(2)	(3)
8419 32 00	For wood, paper pulp, paper or paper-board	2.5%
8419 39 00	Other	2.5%
8419 40	Distilling or rectifying plant:	2.5%
8419 40 10	For petroleum refining	2.5%
8419 40 20	Other distilling equipment	2.5%
8419 40 90	Other	2.5%
8419 50	Head exchange units:	2.5%
8419 50 10	Shell and tube type	2.5%
8419 50 20	Plate type	2.5%
8419 50 30	Spiral type	2.5%
8419 50 90	Other	2.5%
8419 60 00	Machinery for liquefying air or other gases	2.5%
	Other machinery, plant and equipment:	
8419 81	For making hot drinks or for cooking or heating food:	2.5%
8419 81 10	Friers	2.5%
8419 81 20	Other kitchen machines	2.5%
8419 81 90	Other	2.5%
8419 89	Other:	2.5%
8419 89 10	Pressure vessels, reactors, columns or towers or chemical storage tanks	2.5%
8419 89 20	Glass lined equipment	2.5%
8419 89 30	Auto claves other than for cooking or heating food, not elsewhere specified or included	2.5%
8419 89 40	Cooling towers and similar plants for direct cooling (without a separating wall) by means of re-circulated water	2.5%
8419 89 50	Pasteurizers	2.5%
8419 89 60	Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control	2.5%
8419 89 70	Apparatus for rapid heating of semi-conductor devices; apparatus for chemical or physical vapour deposition on semi-conductor wafers; apparatus for chemical vapour deposition on LCD substratus	2.5%
8419 89 80	Vacuum-vapour plant for deposition of metals	2.5%
8419 89 90	Other	2.5%
8419 90	Parts:	2.5%
8419 90 10	Parts of instantaneous or storage water heaters (domestic type)	2.5%
8419 90 90	Other	2.5%
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefore	

(1)	(2)	(3)
8420 10 00	Calendering or other rolling machines	2.5%
	Parts:	
8420 91 00	Cylinders	2.5%
8420 99 00	Other	2.5%
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	
	Centrifuges, including centrifugal dryers:	
8421 11 00	Cream separators	2.5%
8421 12 00	Clothes-dryers	2.5%
8421 19	Other:	2.5%
8421 19 10	Bowl centrifuges	2.5%
8421 19 20	Basket centrifuges	2.5%
8421 19 30	Continuous automatic centrifuges	2.5%
8421 19 40	Self cleaning centrifuges	2.5%
8421 19 50	Decanter centrifuges horizontal bowl	2.5%
8421 19 60	Screw conveyor centrifuges	2.5%
	Other	2.5%
8421 19 91	For chemical industries	2.5%
8421 19 99	Other	2.5%
	Filtering or purifying machinery and apparatus for liquids:	
8421 21	For filtering or purifying water:	2.5%
8421 21 10	Ion exchanger plant or apparatus	2.5%
8421 21 20	Household type filters	2.5%
8421 21 20	Household type filters	2.5%
8421 21 90	Other	2.5%
8421 22 00	For filtering or purifying beverages other than	2.5%
8421 23 00	Oil or petrol-filters for internal combustion engines	2.5%
8421 29 00	Other	2.5%
	Filtering or purifying machinery and apparatus for gases:	
8421 31 00	Intake air filters for internal combustion engines	2.5%
8421 39	Other:	2.5%
8421 39 10	Air separators to be employed in the processing, smelting or refining of minerals, ores or metals; air strippers	2.5%
8421 39 20	Air purifiers or cleaners	2.5%
8421 39 90	Other	2.5%
	Parts:	2.5%
8421 91 00	Of centrifuges, including centrifugal dryers	2.5%

(1)	(2)	(3)
8421 99 00	Other	5%
8422	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labeling 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	Of the household type	2.5%
8422 19 00	Other	2.5%
8422 20 00	Machinery for cleaning or drying bottles or other containers	2.5%
8422 30 00	Machinery for filling, closing, sealing or labeling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	2.5%
8422 40 00	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	2.5%
8422 90	Parts:	2.5%
8422 90 10	Of machinery for cleaning or drying bottles or other containers	2.5%
8422 90 20	Of dish washing machines of household type	2.5%
8422 90 90	Of other machinery	2.5%
8423	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds	
8423 10 00	Personal weighing machines, including baby scales; household scales	2.5%
8423 20 00	Scales for continuous weighing of goods on conveyors	2.5%
8423 30 00	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales Other weighing machinery:	2.5%
8423 81	Having a maximum weighing capacity not exceeding 30 kg:	2.5%
8423 81 10	Beam scale	2.5%
8423 81 90	Other	2.5%
8423 82	Having a maximum weighing capacity exceeding 30 kg. but not exceeding 5, 000 kg:	2.5%
8423 82 10	Beam scale	2.5%
8423 82 90	Other	2.5%
8423 89 00	Other	2.5%
8423 90	Weighing machine weights of all kinds; parts of weighing	2.5%

(1)	(2)	(3)
	machinery:	
8423 90 10	Weighing machine weights of all kinds	2.5%
8423 90 20	Parts of weighing machinery	2.5%
8424	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	Fire extinguishers, whether or not charged	4%
8424 20 00	Spray guns and similar appliances	2.5%
8424 30 00	Steam or sand blasting machines and similar jet projecting machines	2.5%
	Other appliances:	
8424 81 00	Agricultural or horticultural	2.5%
8424 89	Other:	2.5%
8424 89 10	Painting equipment, including electrostatic phosphating and powder coating equipment	2.5%
8424 89 20	Industrial bellows	2.5%
8424 89 90	Other	2.5%
8424 90 00	Parts	2.5%
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks Pulley tackles and hoists other than skip hoists or hoists of a kind used for raising vehicles:	
8425 11	Powers by electric motor:	2.5%
8425 11 10	Hoists	2.5%
8425 11 20	Pulley tackle	2.5%
8425 19	Other:	2.5%
8425 19 10	Hoists machine	2.5%
8425 19 20	Pulley tackle	2.5%
8425 20 00	Pit-head winding gear; winches specially designed for use underground	2.5%
	Other winches; capstans:	
8425 31 00	Powered by electric motor	2.5%
8425 39 00	Other	2.5%
	Jacks, hoists of a kind used for raising vehicles:	
8425 41 00	Built-in jacking system of a type used in garages	2.5%
8425 42 00	Other jacks and hoists, hydraulic	2.5%
8425 49 00	Other	2.5%
		2.5%

(1)	(2)	(3)
8426	Ship's derricks, cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane Overhead traveling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:	
8426 11 00	Overhead traveling cranes on fixed support	2.5%
8426 12 00	Mobile lifting frames on tyres and straddle carriers	2.5%
8426 19 00	Other	2.5%
8426 20 00	Tower cranes	2.5%
8426 30 00	Portal or pedestal jib cranes	2.5%
	Other machinery, self-propelled:	
8426 41 00	On tyres	2.5%
8426 49 00	Other	2.5%
	Other machinery:	
8426 91 00	Designed for mounting on road vehicles	2.5%
8426 99	Other:	
8426 99 10	Ropeway and telfers	2.5%
8426 99 90	Other	2.5%
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	
8427 10 00	Self-propelled trucks powered by an electric motor	2.5%
8427 20 00	Other self-propelled trucks	2.5%
8427 90 00	Other trucks	2.5%
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	
8428 10	Lifts and skip hoists:	3%
	Lifts:	3%
8428 10 11	Lifts of a kind used in buildings	3%
8428 10 19	Other	3%
8428 10 20	Skip hoists	3%
8428 20	Pneumatic elevators and conveyors:	
	Conveyors:	2.5%
8428 20 11	Belt conveyors	2.5%
8428 20 19	Other	2.5%
8428 20 20	Pneumatic elevators	
	Other continuous-action elevators and conveyors, for goods or materials:	2.5%
8428 31 00	Specially designed for underground use	

(1)	(2)	(3)
8428 32 00	Other, bucket type	2.5%
8428 33 00	Other, belt type	2.5%
8428 39 00	Other	2.5%
8428 40 00	Escalators and moving walkways	3%
8428 50	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment:	2.5%
8428 50 10	Wagon marshalling equipment	2.5%
8428 50 20	Wagon tippers	2.5%
8428 50 90	Other	2.5%
8428 60 00	Teleferics, chair-lifts, ski-raglines, traction mechanisms for funiculars	2.5%
8428 90	Other machinery:	2.5%
8428 90 10	For coal handling	2.5%
8428 90 20	For ash handling	2.5%
8428 90 90	Other	2.5%
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers. Bulldozers and angledozers:	
8429 11	Track laying:	
8429 11 10	Angledozer	2.5%
8429 11 20	Bulldozers	2.5%
8429 19	Other:	
8429 19 10	Angledozer	2.5%
8429 19 20	Bulldozers	2.5%
8429 20 00	Graders and levellers	2.5%
8429 30 00	Scrapers	2.5%
8429 40	Tamping machines and road rollers:	
8429 40 10	Road rollers up to 5 tons capacity	2.5%
8429 40 20	Road rollers above 5 tons capacity	2.5%
8429 40 30	Tamping machines	2.5%
	Mechanical shovels, excavators and shovel loaders:	
8429 51 00	Front-end shovel loaders	2.5%
8429 52 00	Machinery with a 360 degrees revolving super-structure	2.5%
8429 59 00	Other	2.5%
8430	Other moving, grading, leveling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors snow-blowers;	

(1)	(2)	(3)
8430 10	Pile-drivers and pile-extractors:	
8430 10 10	Pile-drivers	2.5%
8430 10 20	Pile-extractors	2.5%
8430 20 00	Snow-ploughs and snow-blowers	2.5%
	Coal or rock cutters and tunneling machinery:	2.5%
8430 31	Self-propelled:	2.5%
8430 31 10	Coal cutters	2.5%
8430 31 20	Tunneling machinery	2.5%
8430 31 90	Other	2.5%
8430 39 00	Other	
	Other boring or sinking machinery:	2.5%
8430 41	Self-propelled:	2.5%
8430 41 10	Tube well drilling and core drilling machinery	2.5%
8430 41 20	Petroleum and gas well drilling machinery	2.5%
8430 41 30	Rock drilling machinery	2.5%
8430 41 90	Other	2.5%
8430 49 00	Other	2.5%
8430 50	Other machinery, self-propelled:	2.5%
8430 50 10	Mining machinery (excluding coal mining)	2.5%
8430 50 90	Other	
8431	Parts suitable for use solely or principally with the machinery of heading 8425 to 8430	
8431 10	Of machinery of heading 8425:	
8431 10 10	Of pulley tackle and hoists, other than ship hoists, winches or capstans	2.5%
8431 10 90	Other	2.5%
8431 20	Of machinery of heading 8427:	
8431 20 10	Of fork lift trucks	2.5%
8431 20 90	Other	2.5%
	Of machinery of heading 8428:	
8431 31 00	Of lifts, skip hoists or escalators	2.5%
8431 39 00	Other:	2.5%
8431 39 10	Of elevators, conveyors and moving equipments	2.5%
8431 39 90	Other	2.5%
	Of machinery of heading 8426, 8429 or 8430:	2.5%
8431 41 00	Buckets, shovels, grabs and grips	

(1)	(2)	(3)
8431 42 00	Bulldozers or angledozers blades	2.5%
8431 43	Parts of boring or sinking machinery of sub-heading 8430 41 or 8430 49:	
8431 43 10	Of boring or sinking machinery, self-propelled	2.5%
8431 43 90	Other	2.5%
8431 49	Other:	
8431 49 10	Of road rollers, mechanically propelled	2.5%
8431 49 20	Of ships derricks and cranes	2.5%
8431 49 30	Of other excavating, leveling, tamping or excavating machinery for earth, mineral or ores	2.5%
8431 49 40	Of pile driver, snow plough, not self-propelled	2.5%
8431 49 90	Other	2.5%
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-grounds rollers	
8432 10	Ploughs:	2.5%
8432 10 10	Disc ploughs	2.5%
8432 10 20	Other tractor ploughs	2.5%
8432 10 90	Other	2.5%
	Harrows, scarifiers, cultivators, weeders and hoes:	
8432 21 00	Disc harrows	2.5%
8432 29	Other:	2.5%
8432 29 10	Rotary hoes	2.5%
8432 29 90	Other	2.5%
8432 30 00	Seeders, planters and transplanters	2.5%
8432 40 00	Manure spreaders and fertilizers distributors	2.5%
8432 80	Other machinery:	2.5%
8432 80 10	Lawn or sports ground rollers	2.5%
8432 80 20	Rotary tiller	2.5%
8432 80 90	Other	2.5%
8432 90	Parts:	2.5%
8432 90 10	Parts of agricultural machinery falling within headings 8432 10, 8432 21, 8432 29, 8432 30 and 8432 40	2.5%
8432 90 90	Other	2.5%
8433	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 8437 Mowers for lawns, parks or sports-grounds:	2.5%

(1)	(2)	(3)
8433 11	Powered with the cutting device rotating in a horizontal plane:	2.5%
8433 11 10	Powered with 3 HP or more	2.5%
8433 11 90	Other	2.5%
8433 19	Other:	2.5%
8433 19 10	Non-powered mowers, having width of 75 cm or more	2.5%
8433 19 90	Other	2.5%
8433 20 00	Other mowers, including cutter bars for tractor mounting	2.5%
8433 30 00	Other haymaking machinery	2.5%
8433 40 00	Straw or fodder balers, including pick-up balers	2.5%
8433 51 00	Other harvesting machinery, threshing machinery:	2.5%
8433 51 00	Combine harvester-treshers	2.5%
8433 52 00	Other threshing machinery	2.5%
8433 53 00	Root or tuber harvesting machines	2.5%
8433 59 00	Other	2.5%
8433 60	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:	2.5%
8433 60 10	Machines for cleaning	2.5%
8433 60 20	Machines for sorting or grading	2.5%
8433 90 00	Parts	2.5%
8434	Milking machines and dairy machinery	
8434 10 00	Milking machines	2.5%
8434 20 00	Dairy machinery	2.5%
8434 90	Parts:	2.5%
8434 90 10	Of milking machinery	2.5%
8434 90 20	Of dairy machinery	2.5%
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	
8435 10 00	Machinery	2.5%
8435 90 00	Parts	2.5%
8436	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	Machinery for preparing animal feeding stuffs	2.5%
8436 21 00	Poultry-keeping machinery; poultry incubator, and brooders:	
8436 21 00	Poultry incubators and brooders	2.5%
8436 29 00	Other	2.5%
8436 80	Other machinery:	2.5%

(1)	(2)	(3)
8436 80 10	Germination plant fitted with mechanical and thermal equipment	2.5%
8436 80 90	Other	2.5%
	Parts:	2.5%
8436 91 00	Of poultry-keeping machinery or poultry incubators and brooders	2.5%
8436 99 00	Other	2.5%
8437	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	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	2.5%
8437 80	Other machinery:	2.5%
8437 80 10	Flour mill machinery	2.5%
8437 80 20	Rice mill machinery	2.5%
8437 80 90	Other	2.5%
8437 90	Parts:	2.5%
8437 90 10	Of Flour mill machinery	2.5%
8437 90 20	Of rice mill machinery	2.5%
8437 90 90	Other	2.5%
8438	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	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:	2.5%
8438 10 10	Bakery machinery	2.5%
8438 10 20	Machinery for manufacture of macaroni or spaghetti or similar products	2.5%
8438 20 00	Machinery for the manufacture of confectionery, cocoa or chocolate	2.5%
8438 30	Machinery for sugar manufacture:	2.5%
8438 30 10	Sugar cane crushers	2.5%
8438 30 90	Other	2.5%
8438 40 00	Brewery machinery	2.5%
8438 50 00	Machinery for the preparation of meat or poultry	2.5%
8438 60 00	Machinery for the preparation of fruits, nuts or vegetables	2.5%
8438 80	Other machinery:	2.5%
8438 80 10	Auxiliary equipment for extrusion cooking plant	2.5%
8438 80 20	For production of soya milk or other soya products (other than soya oil)	2.5%

(1)	(2)	(3)
8438 80 30	Diffusing machines (diffusers)	2.5%
8438 80 40	Tea leaf rolling or cutting machine	2.5%
8438 80 90	Other	2.5%
8438 90	Parts:	2.5%
8438 90 10	Of sugar manufacturing machinery	2.5%
8438 90 90	Of other machinery	2.5%
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	
8439 10 00	Machinery for making pulp of fibrous cellulosic material	2.5%
8439 20 00	Machinery for making paper or paperboard	2.5%
8439 30	Machinery for finishing paper or paperboard:	2.5%
8439 30 10	Paper laminating machine	2.5%
8439 30 90	Other	2.5%
	Parts:	
8439 91 00	Of machinery for making pulp of fibrous cellulosic material	2.5%
8439 99 00	Other	2.5%
8440	Book-binding machinery, including book-sewing machines	
8440 10	Machinery:	2.5%
8440 10 10	Wire stitching machinery, single headed	2.5%
8440 10 90	Other	2.5%
8440 90 00	Parts	2.5%
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	
8441 10	Cutting machines:	2.5%
8441 10 10	Paper cutting machines, excluding machines with devices such as automatic programme cutting or three knife trimmers	2.5%
8441 10 90	Other	2.5%
8441 20 00	Machines for making bags, sacks or envelopes	2.5%
8441 30 00	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	2.5%
8441 40 00	Machines for moulding articles in paper pulp, paper or paperboard	2.5%
8441 80 00	Other machinery	2.5%
8441 90 00	Parts	2.5%
8442	Machinery, apparatus and equipment (other than the machine-tools of headings 8456 to 8465), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing	

(1)	(2)	(3)
	components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	
8442 10 00	Phototype-setting and composing machines	2.5%
8442 20	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device:	2.5%
8442 20 10	Stereo-typing apparatus	2.5%
8442 20 20	Type-casting (founding) machines	2.5%
8442 20 30	Type-setting machines	2.5%
8442 20 90	Other	2.5%
8442 30	Other machinery, apparatus and equipment:	2.5%
8442 30 10	Brass rules	2.5%
8442 30 20	Chases	2.5%
8442 30 90	Other	2.5%
8442 40 00	Parts of the foregoing machinery, apparatus or equipment	2.5%
8442 50	Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):	2.5%
8442 50 10	Impressed blocks and matrices, printing blocks, plates and cylinders	2.5%
8442 50 20	Lithographic plates	2.5%
8442 50 31	Plate, block, cylinder and lithographic stones prepared for printing purposes:	2.5%
8442 50 31	Plate, block and cylinder for textile printing machine	2.5%
8442 50 32	Printing blocks	2.5%
8442 50 39	Other	2.5%
8442 50 40	Printing type	2.5%
8442 50 60	Highly polished zinc sheets for making process blocks	2.5%
8442 50 90	Other	2.5%
8443	Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 8442; ink-jet printing machines, other than those of heading 8471; machines for uses ancillary to printing Offset printing machinery:	
8443 11 00	Reel fed	2.5%
8443 12 00	Sheet fed, office type (sheet size not exceeding 22 x 36 cm)	2.5%
8443 19 00	Other	2.5%
	Letterpress printing machinery, excluding flexographic printing:	

(1)	(2)	(3)
8443 21 00	Reel fed	2.5%
8443 29 00	Other	2.5%
8443 30 00	Flexographic printing machinery	2.5%
8443 40 00	Gravure printing machinery	2.5%
	Other printing machinery:	2.5%
8443 51 00	Ink-jet printing machines	2.5%
8443 59	Other:	2.5%
8443 59 10	Flat bed printing presses	2.5%
8443 59 20	Platen printing presses	2.5%
8443 59 30	Proof presses	2.5%
	Machinery for printing repetitive word or design or colour:	2.5%
8443 59 41	On cotton textile	2.5%
8443 59 49	Other	2.5%
8443 59 90	Other	2.5%
8443 60	Machines of uses ancillary to printing:	2.5%
8443 60 10	Automatic feeders and sheet delivering machine	2.5%
8443 60 20	Serial numbering machines	2.5%
8443 60 30	Folders, guzmnos perforators and staplers	2.5%
8443 60 90	Other	2.5%
8443 90	Parts:	2.5%
8443 90 10	Parts of printing presses	2.5%
8443 90 90	Other	2.5%
8444	Machines for extruding, drawing, texturing or cutting man-made textile materials	
8444 00	Machines for extruding, drawing, texturing or cutting man-made textile materials:	2.5%
8444 00 10	Machines for extruding man-made textile materials	2.5%
8444 00 90	Other	2.5%
8445	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 8446 or 8447	
	Machines for preparing textile fibres:	2.5%
8445 11	Carding machines:	2.5%
8445 11 10	Cotton carding machines	2.5%
8445 11 90	Other	2.5%
8445 12	Combing machines:	2.5%

(1)	(2)	(3)
8445 12 10	Cotton combing machines	2.5%
8445 12 90	Other	2.5%
8445 13 00	Drawing or roving machines	2.5%
8445 19	Other:	2.5%
8445 19 10	Cotton processing machines (including cotton ginning machines)	2.5%
8445 19 20	Jute fibre processing machines	2.5%
8445 19 30	Regenerated fibres and synthetic fibres processing machines	2.5%
8445 19 40	Silk processing machines	2.5%
8445 19 50	Wool processing machines	2.5%
8445 19 60	Blowroom machines	2.5%
8445 19 90	Other	2.5%
8445 20	Textile spinning machines:	2.5%
	Cotton spinning machines:	
8445 20 11	Drawing frames	2.5%
8445 20 12	Intermediate frames	2.5%
8445 20 13	Ring frames	2.5%
8445 20 14	Roving frames	2.5%
8445 20 19	Other	2.5%
8445 20 20	Jute fibres spinning machines	2.5%
8445 20 30	Regenerated fibres and synthetic fibres spinning machines	2.5%
8445 20 40	Silk fibres spinning machines	2.5%
8445 20 50	Wool spinning machines	2.5%
8445 20 90	Other	2.5%
8445 30	Textile doubling or twisting machines:	2.5%
	Cotton fibre doubling or twisting machines:	
8445 30 11	Doubling frames	2.5%
8445 30 19	Other	2.5%
8445 30 20	Jute fibre doubling or twisting machines	2.5%
8445 30 30	Regenerated fibre and synthetic fibre yarn doubling or twisting machines	2.5%
8445 30 40	Silk fibre doubling or twisting machines	2.5%
8445 30 50	Wool fibre doubling or twisting machines	2.5%
8445 30 90	Other fibre doubling or twisting machines	2.5%
8445 40	Textile winding (including weft-winding) or reeling machines:	2.5%
8445 40 10	Cotton fibre winding (including weft-winding) or reeling machines, automatic or otherwise	2.5%
8445 40 20	Jute fibre reeling (including weft-winding) machines	2.5%

(1)	(2)	(3)
8445 40 30	Regenerated fibres yarn and synthetic fibres yarn reeling (including weft-winding) machines	2.5%
8445 40 40	Silk fibre reeling (including weft-winding) machines	2.5%
8445 40 50	Wool fibre reeling (including weft-winding) machines	2.5%
8445 40 90	Other	2.5%
8445 90 00	Other	2.5%
8446	Weaving machines (looms)	
8446 10	For weaving fabrics of a width not exceeding 30 cm Cotton weaving machines:	2.5%
8446 10 11	Automatic, powerloom	2.5%
8446 10 12	Plain, powerloom	2.5%
8446 10 19	Other	2.5%
8446 10 90	Other	2.5%
	For weaving fabrics of a width not exceeding 30 cm, shuttle type:	
8446 21	Power looms:	2.5%
8446 21 10	Cotton weaving machines, automatic	2.5%
8446 21 90	Other	2.5%
8446 29	Other:	2.5%
8446 29 10	Cotton weaving machines	2.5%
8446 29 90	Other	2.5%
8446 30	For weaving fabrics of a width exceeding 30 cm, shuttleless type:	2.5%
	Cotton weaving machines:	
8446 30 11	Automatic, powerloom	2.5%
8446 30 12	Plain, powerloom	2.5%
8446 30 19	Other	2.5%
8446 30 90	Other	2.5%
8447	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	With cylinder diameter not exceeding 165 mm:	2.5%
	Wool knitting machines:	2.5%
8447 11 11	Hand knitting machines	2.5%
8447 11 19	Other	2.5%
8447 11 20	Cotton hosiery machines	2.5%
8447 11 90	Other	2.5%

(1)	(2)	(3)
8447 12	With cylinder diameter exceeding 165 mm:	2.5%
	Wool knitting machines:	
8447 12 11	Hand knitting machines	2.5%
8447 12 19	Other	2.5%
8447 12 20	Cotton hosiery machines	2.5%
8447 12 90	Other	2.5%
8447 20	Flat knitting machines; stitch-bonding machines:	2.5%
8447 20 10	Hand knitting machines for wool	2.5%
8447 20 20	Other knitting machines for wool	2.5%
8447 20 30	Cotton hosiery machines	2.5%
8447 20 90	Other	2.5%
8447 90	Other:	2.5%
8447 90 10	Machines for making of tulle and lace	2.5%
8447 90 20	Machines for making embroidery	2.5%
8447 90 30	Other	2.5%
8448	<p>Auxiliary machinery for use with machines of heading 8444, 8445, 8446 and 8447 (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 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)</p> <p>Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447:</p>	
8448 11	Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith:	2.5%
8448 11 10	Jacquards and harness liner cards for cotton textile machinery	2.5%
8448 11 90	Other	2.5%
8448 19 00	Other	2.5%
8448 20 00	Parts and accessories of machines of heading 8444 or of their auxiliary machinery	2.5%
	Parts and accessories of machines of heading 8444 or of their auxiliary machinery:	2.5%
8448 31 00	Card clothing	2.5%
8448 32	Of machines for preparing textile fibres, other than card clothing:	2.5%
8448 32 10	For cotton processing machines	2.5%
8448 32 20	For jute processing machines	2.5%
8448 32 30	For silk and man-made (regenerated and synthetic fibres processing machines)	2.5%

(1)	(2)	(3)
8448 32 40	For wool processing machines	2.5%
8448 32 90	Other	2.5%
8448 33	Spindles, spindle flyers, spinning rings and ring travelers:	2.5%
8448 33 10	For cotton spinning machines	2.5%
8448 33 20	For jut spinning machines	2.5%
8448 33 30	For silk and man-made (regenerated and synthetic) fibre spinning machines	2.5%
8448 33 40	For wool spinning machines	2.5%
8448 33 90	For other textile fibre spinning machines	2.5%
8448 39	Other:	2.5%
8448 39 10	Combs for cotton textile machinery	2.5%
8448 39 20	Gills for gill boxes	2.5%
8448 39 90	Other	2.5%
	Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	
8448 41	Shuttles:	2.5%
8448 41 10	Of cotton weaving machinery	2.5%
8448 41 20	Of jute weaving machinery	2.5%
8448 41 30	Of silk and man-made fibres weaving machinery	2.5%
8448 41 40	Of wool weaving machinery	2.5%
8448 41 50	Of other textile fibres weaving machinery	2.5%
8448 41 60	Of auxiliary machinery of heading 8448	2.5%
8448 41 90	Other	2.5%
8448 42	Reeds for looms, healds and heald-frames:	2.5%
8448 42 10	Healds (excluding wire healds) and reeds for cotton machinery	2.5%
8448 42 20	Healds, wire	2.5%
8448 42 90	Other	2.5%
8448 49	Other:	2.5%
8448 49 10	Parts of cotton weaving machinery	2.5%
8448 49 20	Parts of jute weaving machinery	2.5%
8448 49 30	Parts of silk and man-made fibres weaving machinery	2.5%
8448 49 40	Parts of wool weaving machinery	2.5%
8448 49 50	Parts of other textile weaving machinery	2.5%
8448 49 90	Other	2.5%
	Parts and accessories of machines of heading 8447 or of their auxiliary machinery:	
8448 51	Sinkers, needles and other articles used in forming stitches:	2.5%

(1)	(2)	(3)
8448 5110	Of cotton hosiery machine	2.5%
8448 51 20	Of wool knitting machines	2.5%
8448 51 30	Of machines for tulle, lace	2.5%
8448 51 90	Other	2.5%
8448 59 00	Other	2.5%
8449	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	
8449 00	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats:	2.5%
8449 00 10	Machinery for manufacture or finishing of felt in piece or in shapes (including felt hat-making machines and hat making blocks)	2.5%
8449 00 90	Other	2.5%
8450	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	Fully-automatic machines	2.5%
8450 12 00	Other machines, with built-in centrifugal drier	2.5%
8450 19 00	Other	2.5%
8450 20 00	Machines, each of a dry linen capacity exceeding 10 Kg.	2.5%
8450 90	Parts:	2.5%
8450 90 10	Parts of household type machines	2.5%
8450 90 90	Other	2.5%
8451	Machinery (other than machines of heading 8450) 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	Dry-cleaning machines:	2.5%
8451 10 10	Dry cleaning machines for cotton textile	2.5%
8451 10 90	Other	2.5%
	Drying machines:	
8451 21 00	Each of a dry linen capacity not exceeding 10 kg	2.5%
8451 29 00	Other	2.5%
8451 30	Ironing machines and presses (including fusing presses):	2.5%

(1)	(2)	(3)
8451 30 10	Hand ironing press	2.5%
8451 30 90	Other	2.5%
8451 40	Washing, bleaching or dyeing machines:	2.5%
	Bleaching machine:	
8451 40 11	For cotton textile	2.5%
8451 40 19	Other	2.5%
	Dyeing machines:	2.5%
8451 40 21	For cotton textile	2.5%
8451 40 29	For other textile	2.5%
	Other:	
8451 40 91	For washing and cleaning for woolen textile	2.5%
8451 40 99	Other	2.5%
8451 50 00	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	2.5%
8451 80	Other machinery:	2.5%
	Sizing and dressing machines:	
8451 80 11	For cotton textile	2.5%
8451 80 19	Other	2.5%
	Finishing machines:	2.5%
8451 80 21	For coating or impregnating yarn or fabrics	2.5%
8451 80 22	Other finishing processes for cotton textile	2.5%
8451 80 29	Other	2.5%
8451 80 90	Other	2.5%
8451 90 00	Parts	2.5%
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles	
8452 10	Sewing machines of the household type:	2.5%
	Complete, with stand or table:	
8452 10 11	With electronic controls or electric motors	2.5%
8452 10 12	Hand operated	2.5%
8452 10 19	Other	2.5%
	Without stand or table (heads)	
8452 10 21	With electronic controls or electric motors	2.5%
8452 10 22	Hand operated	2.5%
8452 10 29	Other	2.5%
	Other sewing machines:	

(1)	(2)	(3)
8452 21	Automatic units:	2.5%
8452 21 10	Industrial sewing machines having a motor of 150 watts capacity and above and having a speed of 1,500 stitches per minute or more	2.5%
8452 21 20	Other with electronic controls or electric motors	2.5%
8452 21 90	Other	2.5%
8452 29 00	Other	2.5%
8452 30	Sewing machine needles:	2.5%
8452 30 10	For household type sewing machines	2.5%
8452 30 90	Other	2.5%
8452 40	Furniture, bases and covers for sewing machines and parts thereof:	2.5%
8452 40 10	Furniture, bases and covers	2.5%
8452 40 90	Parts of furniture, bases and cover for sewing machines	2.5%
8452 90	Other parts of sewing machines:	2.5%
8452 90 10	Of household sewing machines	2.5%
8452 90 90	Other	2.5%
8453	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	Machinery for preparing, tanning or working hides, skins or leather	2.5%
8453 20 00	Machinery for making or repairing footwear	2.5%
8453 80 00	Other machinery	2.5%
8453 90	Parts:	2.5%
8453 90 10	Of boot and shoe manufacturing machinery	2.5%
8453 90 90	Other	2.5%
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	
8454 10 00	Converters	2.5%
8454 20	Ingot moulds and ladles:	2.5%
8454 20 10	Ladles	2.5%
8454 20 20	Ingot moulds	2.5%
8454 30	Casting machines:	2.5%
8454 30 10	Die-casting machines	2.5%
8454 30 20	Continuous casting machines	2.5%
8454 30 90	Other	2.5%
8454 90 00	Parts	2.5%

(1)	(2)	(3)
8455	Metal-rolling mills and rolls therefor	
8455 10 00	Tube mills	2.5%
	Other rolling mills:	2.5%
8455 21	Hot or combination hot and cold:	2.5%
8455 21 10	Hot	2.5%
8455 21 20	Combination hot and cold	2.5%
8455 22 00	Cold	2.5%
8455 30 00	Rolls for rolling mills	2.5%
8455 90 00	Other parts	
8456	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	
8456 10 00	Operated by laser or other light or photon beam processes	2.5%
8456 20 00	Operated by ultrasonic processes	2.5%
8456 30 00	Operated by electro-discharge processes	2.5%
	Other:	2.5%
8456 91 00	For dry-etching patterns on semi-conductor materials	2.5%
8456 99	Other:	2.5%
8456 99 10	Electro-chemical machines	2.5%
8456 99 90	Other	2.5%
8457	Machining centers, unit construction machines (single station) and multi-station transfer machines for working metal	
8457 10	Machining centers:	2.5%
8457 10 10	Horizontal	2.5%
8457 10 20	Vertical	2.5%
8457 20	Unit construction machines (single station):	2.5%
8457 20 10	Unit head boring	2.5%
8457 20 20	Unit head drilling	2.5%
8457 20 90	Other	2.5%
8457 30	Multi-station transfer machines:	2.5%
8457 30 10	Rotary type	2.5%
8457 30 20	In-line type	2.5%
8457 30 90	Other	2.5%
8458	Lathes (including turning centers) for removing metal	
	Horizontal lathes:	
8458 11 00	Numerical controlled	2.5%

(1)	(2)	(3)
8458 19	Other:	2.5%
	Automatic, single spindle:	
8458 19 11	Horizontal bar, swiss type	2.5%
8458 19 12	Base sliding head type	2.5%
8458 19 13	Horizontal chucking	2.5%
8458 19 19	Other	2.5%
8458 19 90	Other	2.5%
	Other lathes:	
8458 91 00	Numerically controlled	2.5%
8458 99	Other:	2.5%
8458 99 10	Automatic, multi-spindle bar	2.5%
8458 99 20	Automatic, multi-spindle chucking	2.5%
	Capstans, turrets, capstan and turret combination, coping, multi tool and production lathes:	
8458 99 31	Capstans lathes	
8458 99 32	Turrets lathes	2.5%
8458 99 33	Capstan and turret combination lathes	2.5%
8458 99 34	Copying lathes	2.5%
8458 99 35	Multi-tool and production lathes	2.5%
	Crankshaft, relieving, wheel and axle lathes:	2.5%
8458 99 41	Crankshaft lathes	
8458 99 42	Relieving lathes	2.5%
8458 99 43	Wheel and axle lathes	2.5%
	Centre lathes:	2.5%
8458 99 51	Tool-room type	
8458 99 59	Other	2.5%
8458 99 90	Other	2.5%
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, treading, or tapping by removing metal, other than lathes (including turning centers) of heading 8458	
8459 10 00	Way-type unit head machines	2.5%
	Other drilling machines:	
8459 21 00	Numercially controlled	2.5%
8459 29	Other:	2.5%
8459 29 10	Bench and pillar	2.5%
8459 29 20	Pillar or columns, multi-spindle	2.5%

(1)	(2)	(3)
8459 29 30	Radial	2.5%
8459 29 40	Deep hole	2.5%
8459 29 50	Multi head drilling machines	2.5%
8459 29 90	Other	2.5%
	Other boring-milling machines:	
8459 31 00	Numerically controlled	4%
8459 39	Other:	4%
8459 39 10	Vertical turning or boring	2.5%
8459 39 90	Other	2.5%
8459 40	Other boring machines:	
8459 40 10	Jig boring machines horizontal	2.5%
8459 40 20	Fine boring machines, horizontal	2.5%
8459 40 30	Fine boring machines, vertical	2.5%
8459 40 90	Other	2.5%
	Milling machine, knee type:	
8459 51	Numerically controlled:	4%
8459 51 10	Horizontal	4%
8459 51 20	Vertical	4%
8459 51 30	Universal	4%
8459 51 90	Other	4%
8459 59	Other:	4%
8459 59 10	Horizontal	4%
8459 59 20	Vertical	4%
8459 59 30	Universal	4%
8459 59 40	Ram type	4%
8459 59 50	Die-sinking or pantograph	4%
8459 59 90	Other	4%
	Other milling machines:	
8459 61	Numerically controlled:	4%
8459 61 10	Piano milling	4%
8459 61 90	Other	4%
8459 69	Other:	4%
8459 69 10	Bed type, horizontal	4%
8459 69 20	Bed type, vertical	4%
8459 69 30	Piano milling, single column	4%
8459 69 40	Piano milling, double column	4%

(1)	(2)	(3)
8461 20	gear cutting, gear grinding or gear finishing sawing, cutting-off and other machine tools working by removing metal, or cermets, not elsewhere specified or included Shaping or slotting machines: Shaping machines:	2.5%
8461 20 11	Die and punch shaping machines	2.5%
8461 20 19	Other	2.5%
8461 20 20	Slotting machines	2.5%
8461 30	Breaching machines:	2.5%
8461 30 10	Vertical	2.5%
8461 30 20	Horizontal	2.5%
8461 30 90	Other	2.5%
8461 40	Gear cutting, gear grinding or gear finishing machines:	2.5%
8461 40 11	Gear cutting machines: Bevel gear cutting	2.5%
8461 40 12	Gear cutting spiral bevel and/or hypoid	2.5%
8461 40 13	Gear slotter or planar formed cutter type	2.5%
8461 40 14	Gear milling formed disc cutter type	2.5%
8461 40 19	Other	2.5%
8461 40 21	Gear grinding or gear finishing machines: Single or double wheel disc type gear grinder	2.5%
8461 40 22	Formed wheel gear grinder	2.5%
8461 40 23	Gear shaver	2.5%
8461 40 24	Gear tooth, rounding, chamfering or burring	2.5%
8461 40 25	Gear shaper, spur and helical	2.5%
8461 40 26	Gear hobber, spur and helical	2.5%
8461 50	Sawing or cutting-off machines:	2.5%
8461 50 11	Sawing machines: Band saw, horizontal	2.5%
8461 50 12	Band saw, vertical	2.5%
8461 50 13	Circular saw, cold	2.5%
8461 50 14	Circular saw, hot	2.5%
8461 50 15	Hack saw	2.5%
8461 50 19	Other	2.5%
8461 50 21	Cutting-off machines: Abrasive wheel cutting-off machines	2.5%
8461 50 29	Other	2.5%

(1)	(2)	(3)
8461 90 00	Other	2.5%
8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping, machine-tools (including presses) for working metal by bending, folding, straightening, flatter, shearing, punching or notching; presses for working metal or metal carbides, not specified above	
8462 10	Forging or die-stamping machines (including presses) and hammers: Hammers:	2.5%
8462 10 11	Steam or air, single frame	2.5%
8462 10 12	Steam or air, double frame	2.5%
8462 10 13	Headers and upsetters	2.5%
8462 10 14	Double acting counter blow, air or steam	2.5%
8462 10 19	Other	2.5%
8462 10 20	Forging machines	2.5%
8462 10 30	Die stamping machines	2.5%
	Bending, folding, straightening, or flattening machines (including presses):	
8462 21 00	Numerically controlled	4%
8462 29	Other:	4%
8462 29 10	Bending and straightening machines	4%
8462 29 20	Press brakes	4%
8462 29 30	Other rotary head and ram type	4%
8462 29 90	Other	4%
	Shearing machines (including presses), other than combined punching and shearing machines:	
8462 31 00	Numerically controlled	4%
8462 39	Other:	4%
8462 39 10	Plate and sheet shears (guillotine)	4%
8462 39 20	Bar and angle shearing and cropping	4%
8462 39 90	Other	4%
	Punching or notching machines (including presses), including combined punching and shearing machines:	
8462 41 00	Numerically controlled	4%
8462 49	Other:	4%
8462 49 10	Punching machines (including turret)	4%
8462 49 20	Combination of punching, shearing and cropping machines	4%
8462 49 30	Bibbling machines	4%

(1)	(2)	(3)
8462 49 90	Other	2.5%
	Other:	
8462 91	Hydraulic presses:	2.5%
8462 91 10	Hydraulic extension	2.5%
8462 91 90	Other	2.5%
8462 99	Other:	2.5%
	Pneumatic, inclinable and vertical presses:	2.5%
8462 99 11	Pneumatic presses	2.5%
8462 99 12	Inclinable presses	2.5%
8462 99 13	Vertical gap of frame presses	2.5%
8462 99 14	Vertical straight presses	2.5%
8462 99 15	Vertical forging presses	2.5%
8462 99 19	Other	2.5%
8462 99 20	Dieing or lobbing machine presses	2.5%
8462 99 30	Transfer and multiple presses	2.5%
8462 99 40	Horizontal presses	2.5%
8462 99 50	Friction screw presses	2.5%
8462 99 60	Knuckle joint presses	2.5%
8462 99 70	Coining joint presses	2.5%
8462 99 90	Other	2.5%
8463	Other machine-tools for working metal, or cermets, without removing material	
8463 10	Draw-benches for bars, tubes, profiles, wire or the like:	2.5%
8463 10 10	Wire and metal ribbon drawing machines	2.5%
8463 10 20	Other wire making machines	2.5%
8463 10 30	Tube drawing machines	2.5%
8463 10 90	Other	2.5%
8463 20 00	Thread rolling machines	2.5%
8463 30	Machines for working wire:	2.5%
8463 30 10	Wire grill or knitting machines	2.5%
8463 30 20	Spring coiling	2.5%
8463 30 30	Chain making	2.5%
8463 30 40	Nail-making machine	2.5%
8463 90	Other:	2.5%
8463 90 10	Riveting machines (excluding portable hand operated machine)	2.5%
8463 90 20	Strip profiling	2.5%

(1)	(2)	(3)
8463 90 30	Seaming machine for example for cans	2.5%
8463 90 90	Other	2.5%
8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	
8464 10	Sawing machine:	2.5%
8464 10 10	Granite cutting machines or equipment	2.5%
8464 10 90	Other	2.5%
8464 20 00	Grinding or polishing machines	2.5%
8464 90 00	Other	2.5%
8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, work, bone, hard rubber, hard plastics or similar hard materials	
8465 10 00	Machines which can carry out different types of machining operations without tool change between such operations	2.5%
	Other:	
8465 91 00	Sawing machines	2.5%
8465 92 00	Planing, milling or moulding (by cutting) machines	2.5%
8465 93 00	Grinding, sanding or polishing machines	2.5%
8465 94 00	Bending or assembling machines	2.5%
8465 95 00	Drilling or morticing machines	2.5%
8465 96 00	Splitting, slicing or paring machines	2.5%
8465 99	Other:	2.5%
8465 99 10	Lathes	2.5%
8465 99 90	Other	2.5%
8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool, for working in the hand	
8466 10	Tool holders and self-opening dieheads:	2.5%
8466 10 10	Tool holders	2.5%
8466 10 20	Self-opening dieheads	2.5%
8466 20 00	Work holders	2.5%
8466 30	Dividing heads and other special attachments for machine-tools:	2.5%
8466 30 10	Chucks	2.5%
8466 30 20	Jigs and fixtures	2.5%
8466 30 90	Other	2.5%
	Other:	2.5%

(1)	(2)	(3)
8466 91 00	For machines of heading 8464	2.5%
8466 92 00	For machines of heading 8465	2.5%
8466 93	For machines of headings 8456 to 8461:	4%
8466 93 10	Parts and accessories of machine tools, for working metals	2.5%
8466 93 90	Other	2.5%
8466 94 00	For machines of heading 8462 or 8463	2.5%
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor	
	Pneumatic:	
8467 11	Rotary type (including combined rotary percussion):	2.5%
8467 11 10	Drills	2.5%
8467 11 20	Hammers	2.5%
8467 11 90	Other	2.5%
8467 19 00	Other	2.5%
	With self-contained electric motor:	
8467 21 00	Drills of all kinds	2.5%
8467 22 00	Saws	2.5%
8467 29 00	Other	2.5%
	Other tools:	
8467 81 00	Chain saws	2.5%
8467 89	Other:	2.5%
8467 89 10	Compressed air grease guns, lubricators and similar appliances	2.5%
8467 89 20	Vibrators	2.5%
8467 89 90	Other	2.5%
	Parts:	
8467 91 00	Of chain saws	2.5%
8467 92 00	Of pneumatic tools	2.5%
8467 99 00	Other	2.5%
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances	
8468 10 00	Hand-held blow pipes	2.5%
8468 20	Other gas-operated machinery and apparatus:	2.5%
8468 20 10	Welding or cutting machines	2.5%
8468 20 90	Other	2.5%
8468 80 00	Other machinery and apparatus	2.5%

(1)	(2)	(3)
8468 90 00	Parts	2.5%
8469	Typewriters other than printers of heading 8471; word-processing machines Automatic typewriters and word processing machines:	
8469 11 00	Word processing machines	2.5%
8469 12 00	Automatic typewriters	2.5%
8469 20	Other typewriters electric:	2.5%
8469 20 10	Braille typewriters	2.5%
8469 20 90	Other	2.5%
8469 30	Other typewriters, non-electric:	2.5%
8469 30 10	Braille typewriters	2.5%
8469 30 90	Other	2.5%
8470	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 Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions Other electronic calculating machines:	
8470 10 00	Incorporating a printing device Other	4%
8470 21 00	Other calculating machines	4%
8470 29 00	Accounting machines:	4%
8470 30 00	Electrically operated	4%
8470 40	Manually operated	4%
8470 40 10	Cash registers:	4%
8470 40 20	Electrically operated	4%
8470 50	Manually operated	4%
8470 50 10	Other:	2.5%
8470 50 20	Electrically operated	2.5%
8470 90	Manually operated	2.5%
8470 90 10	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included	
8471	Analogue or hybrid automatic data processing machines	4%
8471 10 00	Portable digital automatic data processing machines, weighing not more than 10 Kg. consisting of at least a central processing	4%
8471 30		

(1)	(2)	(3)
	unit, a keyboard and a display:	
8471 30 10	Personal computer	4%
8471 30 90	Other	4%
	Other digital automatic data processing machines:	
8471 41	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:	4%
8471 41 10	Micro computer	4%
8471 41 20	Large or main frame computer	4%
8471 41 90	Other	4%
8471 49 00	Other, presented in the form of systems	4%
8471 50 00	Digital processing units other than those of sub-headings 8471 41 or 8471 49, whether or not containing in the same housing one or two or the following types of unit: storage units, input units, output units	4%
8471 60	Input or output units, whether or not containing storage units in the same housing:	4%
8471 60 10	Combined input or output units	4%
	Printer:	
8471 60 21	Line printer	4%
8471 60 22	Dot matrix printer	4%
8471 60 23	Letter quality daisy wheel printer	4%
8471 60 24	Graphic printer	4%
8471 60 25	Plotter	4%
8471 60 26	Laser jet printer	4%
8471 60 27	Ink jet printer	4%
8471 60 29	Other	4%
8471 60 30	Monitor	4%
8471 60 40	Keyboard	4%
8471 60 50	Scanners	4%
8471 60 60	Mouse	4%
8471 60 90	Other	4%
8471 70	Storage units:	4%
8471 70 10	Floppy disc drives	4%
8471 70 20	Hard disc drives	4%
8471 70 30	Removable or exchangeable disc drives	4%
8471 70 40	Magnetic tape drives	4%
8471 70 50	Cartridge tape drive	4%
8471 70 60	CD-ROM drive	4%

(1)	(2)	(3)
8471 70 70	Digital video disc drive	4%
8471 70 90	Other	4%
8471 80 00	Other units of automatic data processing machines	4%
8471 90 00	Other	4%
8472	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	Duplicating machines	4%
8472 20 00	Addressing machines and address plate embossing machines	4%
8472 30 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	4%
8472 90	Other:	4%
8472 90 10	Stapling machines (staplers)	4%
8472 90 20	Digital duplicator	4%
8472 90 30	Automatic bank note dispensers	4%
8472 90 40	Coin sorting machines, coin-counting or wrapping machines	4%
8472 90 90	Other	4%
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472	
8473 10 00	Parts and accessories of the machines of heading 8469	4%
	Parts and accessories of the machines of heading 8470:	
8473 21 00	Of the electronic calculating machines of sub-heading 8470 10, 8470 21 or 8471 29	4%
8473 29 00	Other	4%
8473 30	Parts and accessories of the machines of heading 8471:	4%
8473 30 10	Microprocessors	4%
8473 30 20	Motherboards	4%
8473 30 30	Other mounted printed circuit boards	4%
8473 30 40	Head stack	4%
8473 30 50	Ink cartridges with print head assembly	4%
8473 30 60	Ink spray nozzle	4%
	Other:	
8473 30 91	Network access controllers	4%
8473 30 92	Graphic and intelligence based script technology (GIST) cards for multilingual computers	4%

(1)	(2)	(3)
8473 30 99	Other	4%
8473 40	Parts and accessories of the machines of heading 8472:	4%
8473 40 10	Parts of duplicating, hectograph or stencil machines	4%
8473 40 90	Other	4%
8473 50 00	Parts and accessories equally suitable for use with machines of two or more of the headings 8469 to 8472	4%
8474	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	Sorting, screening, separating or washing machines:	2.5%
8474 10 10	For coal	2.5%
8474 10 90	Other	2.5%
8474 20	Crushing or grinding machines:	2.5%
8474 20 10	For stone and mineral	2.5%
8474 20 20	For coal	2.5%
8474 20 90	Other	2.5%
	Mixing or kneading machines:	
8474 31	Concrete or mortar mixers:	2.5%
8474 31 10	Concrete mixers	2.5%
8474 31 20	Mortar mixers	2.5%
8474 32 00	Machines for mixing mineral substances with bitumen	2.5%
8474 39 00	Other	2.5%
8474 80	Other machinery:	2.5%
8474 80 10	Brick and tile making machinery Ceramic and	2.5%
8474 80 20	clay making machinery Machinery for forming	2.5%
8474 80 30	foundry moulds of sand Other	2.5%
8474 80 90	Parts	2.5%
8474 90 00		2.5%
8475	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines or manufacturing or hot working glass or glassware	
8475 10 00	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	4%
	Machines for manufacturing or hot working glass or glass ware:	4%
8475 21 00	Machines for making optical fibres and performs thereof	4%

(1)	(2)	(3)
8475 29 00	Other	4%
8475 90 00	Parts	4%
8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines	
	Automatic beverage-vending machines:	
8476 21	Incorporating heating or refrigerating devices:	4%
8476 21 10	Incorporating refrigerating devices	4%
8476 21 20	Incorporating heating devices	4%
8476 29 00	Other	4%
	Other machines:	
8476 81	Incorporating heating or refrigerating devices:	4%
8476 81 10	Incorporating refrigerating devices	4%
8476 81 20	Incorporating heating devices	4%
8476 89	Other:	4%
8476 89 10	Money changing machines	4%
8476 89 20	Postage stamps vending machines	4%
8476 89 30	Cigarette vending machines	4%
8476 89 90	Other	4%
8476 90	Other:	4%
8476 90 10	Of machines of Sub-heading 8476 21	4%
8476 90 90	Other	4%
8477	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	Injection-moulding machines	2.5%
8477 20 00	Extruders	2.5%
8477 30 00	Blow moulding machines	2.5%
8477 40 00	Vacuum moulding machines and other thermoforming machines	2.5%
	Other machinery for moulding or otherwise forming:	
8477 51 00	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	2.5%
8477 59 00	Other	2.5%
8477 80	Other machinery:	2.5%
8477 80 10	Machinery for making rubber goods	2.5%
8477 80 90	Other	2.5%
8477 90 00	Parts	2.5%
8478	Machinery for preparing or making up tobacco, not	

(1)	(2)	(3)
	specified or included elsewhere in this chapter	
8478 10	Machinery:	2.5%
8478 10 10	Cigar making machinery	2.5%
8478 10 20	Cigarette making machinery	2.5%
8478 10 90	Other	2.5%
8478 90 00	Parts	2.5%
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter	
8479 10 00	Machinery for public works, building, or the like	2.5%
8479 20	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils:	2.5%
8479 20 10	Oil-seed crushing or grinding machinery including purifying tanks	2.5%
8479 20 90	Other	2.5%
8479 30 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	2.5%
8479 40 00	Rope or cable-making machines	2.5%
8479 50 00	Industrial robots, not elsewhere specified or included	2.5%
8479 60 00	Evaporative air coolers	2.5%
	Other machines and mechanical appliances:	2.5%
8479 81 00	For treating metal, including electric wire coil-winders	2.5%
8479 82 00	Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines	2.5%
8479 89	Other:	2.5%
8479 89 10	Soap cutting or moulding machinery	2.5%
8479 89 20	Air humidifiers or dehumidifiers (other than those falling under heading 8415 or 8424)	2.5%
8479 89 30	Mechanical shifting machines	2.5%
8479 89 40	Ultrasonic transducers	2.5%
8479 89 50	Car washing machines and related appliances	2.5%
8479 89 60	Coke oven plants	2.5%
8479 89 70	Machinery for the manufacture of chemical and pharmaceutical goods	2.5%
	Other:	
8479 89 91	Industrial vacuum cleaners	2.5%
8479 89 92	Briquetting plant and machinery intended for manufacture of briquettes from agricultural and municipal waste	2.5%
8479 89 99	Other	2.5%

(1)	(2)	(3)
8479 90	Parts	2.5%
8479 90 10	Of machines for public works, building or the like	2.5%
8479 90 20	Of machines for the extraction of animal or fruit and vegetable fats or oil	2.5%
8479 90 30	Of machines and mechanical appliances for treating wood	2.5%
8479 90 40	Of machinery used for manufacture of chemicals and pharmaceuticals	2.5%
8479 90 90	Other	2.5%
8480	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	Moulding boxes for metal foundry	2.5%
8480 20 00	Mould bases	2.5%
8480 30 00	Moulding patterns	2.5%
	Moulds for metal or metal carbides:	
8480 41 00	Injection or compression types	2.5%
8480 49 00	Other	2.5%
8480 50 00	Moulds for glass	2.5%
8480 60 00	Moulds for mineral materials	2.5%
	Moulds for rubber or plastics:	
8480 71 00	Injection or compression types	2.5%
8480 79 00	Other	2.5%
8481	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	Pressure-reducing valves	3%
8481 20 00	Valves for oleohydraulic or pneumatic transmissions	3%
8481 30 00	Check (non-return) valves	3%
8481 40 00	Safety or relief valves	3%
8481 80	Other appliances:	3%
8481 80 10	Taps, cocks and similar appliances of iron or steel	3%
8481 80 20	Taps, cocks and similar appliance of non-ferrous metal	3%
8481 80 30	Industrial valves (excluding pressure-reducing valves, and thermostatically controlled valves)	3%
	Inner tube valves:	
8481 80 41	For bicycles	2.5%
8481 80 49	Other	2.5%
8481 80 50	Expansion valves and solenoid valves for refrigerating and air conditioning appliances and machinery	2.5%

(1)	(2)	(3)
8481 80 90	Other	2.5%
8481 90	Parts:	2.5%
8481 90 10	Bicycles valves	2.5%
8481 90 90	Other	2.5%
8482	Ball or roller bearings	
8482 10	Ball bearings:	2.5%
	Adapter ball bearings (radial type):	
8482 10 11	Not exceeding 50 mm of bore diameter	2.5%
8482 10 12	Of bore diameter exceeding 50 mm but not exceeding 100 mm	2.5%
8482 10 13	Of bore diameter exceeding 100 mm	2.5%
8482 10 20	Other ball bearing (radial type) of bore diameter not exceeding 50 mm	2.5%
8482 10 30	Other ball bearing (radial type) of bore diameter exceeding 50 mm but not exceeding 100 mm	2.5%
8482 10 40	Of bore diameter exceeding 100 mm	2.5%
	Thrust ball bearings:	
8482 10 51	Of bore diameter not exceeding 50 mm	2.5%
8482 10 52	Of bore diameter exceeding 50 mm but not exceeding 100 mm	2.5%
8482 10 53	Of bore diameter exceeding 100 mm	2.5%
8482 10 90	Other	2.5%
8482 20	Tapered roller bearings, including cone and tapered roller assemblies:	2.5%
	Tapered roller bearings (radial type):	
8482 20 11	Of bore diameter not exceeding 50 mm	2.5%
8482 20 12	Of bore diameter exceeding 50 mm but not exceeding 100 mm	2.5%
8482 20 13	Of bore diameter exceeding 10 mm	2.5%
8482 20 90	Other	2.5%
8482 30 00	Spherical roller bearings	2.5%
8482 40 00	Needle roller bearings	2.5%
8482 50	Other cylindrical roller bearings:	2.5%
	Radial type:	
8482 50 11	Of bore diameter not exceeding 50 mm	2.5%
8482 50 12	Of bore diameter exceeding 50 mm not exceeding 100 mm	2.5%
8482 50 13	Of bore diameter exceeding 100 mm	2.5%
	Thrust roller bearings:	2.5%
8482 50 21	Of bore diameter not exceeding 50 mm	2.5%
8482 50 22	Of bore diameter exceeding 50 mm but not exceeding 100 mm	2.5%

(1)	(2)	(3)
8482 50 23	Of bore diameter exceeding 100 mm	2.5%
8482 80 00	Other, including combined ball or roller bearings	2.5%
	Parts:	
8482 91	Balls, needles and rollers:	2.5%
	Balls:	
8482 91 11	Of nickel alloys	2.5%
8482 91 12	Of tungsten carbide	2.5%
8482 91 13	Of special stainless steel	2.5%
8482 91 14	Of high speed steel	2.5%
8482 91 19	Other	2.5%
8482 91 20	Needles	2.5%
8482 91 30	Rollers	2.5%
8482 99 00	Other	2.5%
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearings; 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	Transmission shafts (including cam shafts and crank shafts) and cranks:	
8483 10 10	Crank shafts for sewing machines	2.5%
	Other:	
8483 10 91	Crank shaft for engines of heading 8407	2.5%
8483 10 92	Crank shaft for engines of heading 8408	2.5%
8483 10 99	Other	2.5%
8483 20 00	Bearing housings, incorporating ball or roller bearings	2.5%
8483 30 00	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	2.5%
8483 40 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	2.5%
8483 50	Flywheels and pulleys, including pulley blocks	2.5%
8483 50 10	Pulleys, power transmission	2.5%
8483 50 90	Other	2.5%
8483 60	Clutches and shaft couplings (including universal joints):	2.5%
8483 60 10	Flexible coupling	2.5%
8483 60 20	Fluid coupling	2.5%

(1)	(2)	(3)
8483 60 90	Other	2.5%
8483 90 00	Toothed wheels, chain sprockets and other transmission elements presented separately; parts	2.5%
8484	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, dis-similar in composition, put up in pouches, envelopes or similar packings; mechanical seals	
8484 10	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:	2.5%
8484 10 10	Asbestos metallic packings and gaskets (excluding gaskets of asbestos board reinforced with metal gauze or wire)	2.5%
8484 10 90	Other	2.5%
8484 20 00	Mechanical seals	2.5%
8484 90 00	Other	2.5%
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	
8485 10 00	Ships' or boats' propellers and blades therefore	2.5%
8485 90 00	Other	2.5%

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 7011; or
 - (c) electrically heated furniture of Chapter 94.
2. Headings 8501 to 8504 do not apply to goods described in headings 8511, 8512, 8540, 9541 or 8542.

However, metal tank mercury are rectifiers remain classified in heading 8504.

3. Heading 8509 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) vacuum cleaners, including dry and wet vacuum cleaners, floor polishers, food polishers, food grinders and mixers, and fruit or vegetables juice extractors, of any weight;
 - (b) other machines provided the weight of such machines does not exceed 20 kg.

This heading does not, however, apply to fans and ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 8414), centrifugal cloths-dryers (heading 8421), dish washing machines (heading 8422), household washing machines (heading 8450), roller or other ironing machines (heading 8420 or 8451), sewing machines (heading 8452), electric scissors (heading 8467) or to electro-thermic appliances (heading 8516).

4. For the purposes of heading 8534, "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, semi-conductor 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, discreet 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 8542.

5. For the purposes of headings 8541 and 8542:
 - (A) "diodes, transistors and similar semi-conductor devices" are semi-conductor devices, the operation of which depends on variations in resistivity on the application of an electric field;
 - (B) "electronic integrated circuits and micro-assemblies" are:
 - (a) monolithic integrated circuits in which the circuit elements (diodes, transistors,

resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;

- (b) hybrid integrated circuits in which passive elements (resistors, capacitors, inter connections, etc.) obtained by thin or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits etc.), obtained by semi-conductor technology, are combined to all intents and purposes indivisibly on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
- (c) micro-assemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

For the classification of the articles defined in this Note, heading 8541 and 8542 shall take precedence over any other heading in this Schedule which might cover them by reference to, in particular, their function.

6. Records, tapes, and other media of heading 8523 or 8524 remain classified in those headings, when they are presented with the apparatus for which they are intended.

This Note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.

7. For the purposes of heading 8548, "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.

Sub-heading Notes:

1. Sub-headings 8519 92 and 8527 12 cover 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.

2. For the purposes of sub-heading 8542 10, the term "smart" cards' means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may not have a magnetic stripe.

Supplementary Note:

For the purposes of heading 8524, "Information Technology software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
8501	Electric motors and generators (excluding generating sets)	
8501 10	Motors of an output not exceeding 37.5 W:	2.5%
	DC motor:	
8501 10 11	Micro motor	2.5%
8501 10 12	Stepper motor	2.5%
8501 10 13	Wiper motor	2.5%

(1)	(2)	(3)
8501 10 19	Other	2.5%
8501 10 20	AC motor	2.5%
8501 20 00	universal AC or DC motors of an output exceeding 37.5 W	2.5%
	Other DC motors; DC generators:	
8501 31	Of an output not exceeding 750 W:	2.5%
	DC motors:	
8501 31 11	Micro motor	2.5%

8501 31 12	Stepper motor	2.5%
8501 31 13	Wiper motor	2.5%
8501 31 19	Other	2.5%
8501 31 20	DC generators	2.5%
8501 32	Of an output exceeding 750 W but not exceeding 75 kW:	2.5%
8501 32 10	DC motors	2.5%
8501 32 20	DC generators	5%
8501 33	Of an output exceeding 75 kW but not exceeding 375 kW:	2.5%
8501 33 10	DC motors	2.5%
8501 33 20	DSC generators	2.5%
8501 34	Of an output exceeding 375 kW:	2.5%
8501 34 10	Of an output exceeding 375 kW but not exceeding 1,000 kW Of	2.5%
8501 34 20	an output exceeding 1,000 kW but not exceeding 2,000 kW Of	2.5%
8501 34 30	an output exceeding 2,000 kW but not exceeding 2,000 kW Of	2.5%
8501 34 40	an output exceeding 5,000 kW but not exceeding 10,000 kW Of	2.5%
8501 34 50	an output exceeding 10,000 kW	2.5%
8501 40	Other AC motors, single-phase:	2.5%
8501 40 10	Fractional horse power motor	2.5%
8501 40 90	Other	2.5%
	Other AC motors, multi-phase:	
8501 51	Of an output not exceeding 750 W:	2.5%
8501 51 10	Squirrel cage induction motor, 3 phase type	2.5%
8501 51 20	Slipring motor	2.5%
8501 51 90	Other	2.5%
8501 52	Of an output exceeding 750 W but not exceeding 75 kW:	2.5%
8501 52 10	Squirrel cage induction motor, 3 phase type	2.5%
8501 52 20	Slipring motor	2.5%
8501 52 90	Other	2.5%
8501 53	Of an output exceeding 75 kW:	2.5%

(1)	(2)	(3)
8501 53 10	Squirrel cage induction motor, 3 phase type	2.5%
8501 53 20	Slipring motor	2.5%
8501 53 30	Traction motor	2.5%
8501 53 90	Other	2.5%
	AC generators (alternators):	
8501 61 00	Of an output not exceeding 75 kVA	2.5%
8501 62 00	Of an output exceeding 75 kVA but not exceeding 375 kVA	2.5%
8501 63 00	Of an output exceeding 375 kVA but not exceeding 750 kVA	2.5%
8501 64	Of an output exceeding 750 kVA:	2.5%
8501 64 10	Of an output exceeding 750 kVA but not exceeding 2,000 kVA	2.5%
8501 64 20	Of an output exceeding 2,000 kVA but not exceeding 5,000 kVA	2.5%
8501 64 30	Of an output exceeding 5,000 kVA but not exceeding 15,000 kVA	2.5%
8501 64 40	Of an output exceeding 15,000 kVA but not exceeding 37,500 kVA	2.5%
8501 64 50	Of an output exceeding 37,000 kVA but not exceeding 75,500 kVA	2.5%
8501 64 60	Of an output exceeding 75,000 kVA but not exceeding 1,37,500 kVA	2.5%
8501 64 70	Of an output exceeding 1,37,500 kVA but not exceeding 3,12,500 kVA	2.5%
8501 64 80	Of an output exceeding 3,12,500 kVA	2.5%
8502	Electric generating sets and rotary converters	
	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	
8502 11 00	Of an output not exceeding 75 kVA	2.5%
8502 12 00	Of an output exceeding 75 kVA but not exceeding 375 kVA	2.5%
8502 13	Of an output exceeding 375 kVA:	2.5%
8502 13 10	Of an output exceeding 375 kVA but not exceeding 1,000 kVA	2.5%
8502 13 20	an output exceeding 1,000 kVA but not exceeding 1,500 kVA	2.5%
8502 13 30	an output exceeding 1,500 kVA but not exceeding 2,000 kVA	2.5%
8502 13 40	an output exceeding 2,000 kVA but not exceeding 5,000 kVA	2.5%
8502 13 50	an output exceeding 5,000 kVA but not exceeding 10,000 kVA	2.5%
8502 13 60	an output exceeding 10,000 kVA	2.5%
8502 20	Generating sets with spark-ignition internal combustion piston engines:	2.5%
8502 20 10	Electric portable generators of an output not exceeding 3.5 kVA	2.5%
8502 20 90	Other	2.5%
	Other generating sets:	
8502 31 00	Wind-powered	2.5%
8502 39	Other:	2.5%

(1)	(2)	(3)
8502 10	Powered by steam engine	2.5%
8502 20	Powered water turbine	2.5%
8502 39 90	Other	2.5%
8502 40 00	Electric rotary converters	2.5%
8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502	
8503 00	Parts suitable for Use solely or principally with the machines of heading 8501 or 8502:	2.5%
8503 00 10	Parts of generator (AC or DC)	2.5%
	Parts of electric motor:	
8503 00 21	Of DC motor	2.5%
8503 00 29	Other	2.5%
8503 00 90	Other	2.5%
8504	Electrical transformers, static converters (for example, rectifiers) and inductors	
8504 10	Ballasts for discharge lamps or tubes:	2.5%
8504 10 10	Conventional type	2.5%
8504 10 20	For compact fluorescent lamps	2.5%
8504 10 90	Other	2.5%
	Liquid dielectric transformers:	
8504 21 00	Having a power handling capacity not exceeding 650 kVA	2.5%
8504 22 00	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	2.5%
8504 23	Having a power handling capacity exceeding 10,000 kVA:	2.5%
8504 23 10	Having a power handling capacity exceeding 10,000 kVA but not exceeding 50,000 kVA	2.5%
8504 23 20	Having a power handling capacity exceeding 50,000 kVA but not exceeding 1,00,000 kVA	2.5%
8504 23 30	Having a power handling capacity exceeding 1,00,000 kVA but not exceeding 2,50,000 kVA	2.5%
8504 23 40	Having a power handling capacity exceeding 2,50,000 kVA	2.5%
	Other transformers:	2.5%
8504 31 00	Having a power handling capacity not exceeding –1 kVA	2.5%
8504 32 00	Having a power handling capacity exceeding 1kVA but not exceeding 16 kVA	2.5%
8504 33 00	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	2.5%
8504 34 00	Having a power handling capacity exceeding 500 kVA	2.5%
8504 40	Static converters:	2.5%

(1)	(2)	(3)
8504 40 10	Electric inverter	2.5%
	Rectifier:	
8504 40 21	Dip bridge rectifier	2.5%
8504 40 29	Other	2.5%
8504 40 30	Battery charges	4%
8504 40 40	Voltage regulator and stabilizers (other than automatic)	2.5%
8504 40 90	Other	2.5%
8504 50	Other inductors:	2.5%
8504 50 10	Choke coils (chokes)	2.5%
8504 50 90	Other	2.5%
8504 90	Parts:	2.5%
8504 90 10	Of transformers	2.5%
8504 90 90	Other	2.5%
8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic coupling, clutches and brakes; electro-magnetic lighting heads	
	Permanent magnets and articles intended to become permanent magnets after magnetization:	
8505 11	Of metal:	2.5%
8505 11 10	Ferrite cores	2.5%
8505 11 90	Other	2.5%
8505 19 00	Other	2.5%
8505 20 00	Electro-magnetic couplings, clutches and brakes	2.5%
8505 30 00	Electro-magnetic lifting heads	2.5%
8505 90 00	Other, including parts	2.5%
8506	Primary cells and primary batteries	
8506 10 00	Manganese dioxide	2.5%
8506 30 00	Mercuric oxide	2.5%
8506 40 00	Silver oxide	2.5%
8506 50 00	Lithium	2.5%
8506 60 00	Air-zinc	2.5%
8506 80	Other primary cells and primary batteries:	2.5%
8506 80 10	Button Cells	2.5%
8506 80 90	Other	2.5%
8506 90 00	Parts	2.5%
8507	Electric accumulators, including separators therefor, whether	

(1)	(2)	(3)
	or not rectangular (including square)	
8507 10 00	Lead-acid, of a kind Used for starting piston engines	2.5%
8507 20 00	Other lead-acid accumulators	2.5%
8507 30 00	Nickel-cadmium	2.5%
8507 40 00	Nickel-iron	2.5%
8507 80 00	Other accumulators	2.5%
8507 90	Parts:	2.5%
8507 90 10	Accumulator cases made of hard rubber and separators	2.5%
8507 90 90	Other	2.5%
8509	Electro-mechanical domestic appliances, with self-contained electric motor	
8509 10 00	Vacuum cleaners, including dry and wet vacuum cleaners	2.5%
8509 20 00	Floor polishers	2.5%
8509 30 00	Kitchen waste disposers	2.5%
8509 40	Food grinders and mixers; fruit or vegetable juice extractors:	2.5%
8509 40 10	Food grinders	2.5%
8509 40 90	Other	2.5%
8509 80 00	Other appliances	2.5%
8509 90 00	Parts	2.5%
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	
8510 10 00	Shavers	2.5%
8510 20 00	Hair clippers	2.5%
8510 30 00	Hair-removing appliances	2.5%
8510 90 00	Parts	2.5%
8511	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	Sparking plugs	2.5%
8511 20	Ignition magnetos; magneto-dynamos; magnetic flywheels:	2.5%
8511 20 10	Electronic ignition magnetos	4%
8511 20 90	Other	2.5%
8511 30	Distributors; ignition coils:	2.5%
8511 30 10	Distributors	2.5%
8511 30 20	Ignition coils	2.5%
8511 40 00	Starter motors and dual purpose starter-generators	2.5%

(1)	(2)	(3)
8511 50 00	Other generators	2.5%
8511 80 00	Other equipment	2.5%
8511 90 00	Parts	2.5%
8512	Electrical lighting or signaling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind Used for cycles or motor vehicles	
8512 10 00	Lighting or visual signaling equipment of a kind Used on bicycles	2.5%
8512 20	Other lighting or visual signaling equipment:	
8512 20 10	Head lamps, tail lamps, stop lamps, side lamps and blinkers.	2.5%
8512 20 20	Other automobile lighting equipment	2.5%
8512 30	Sound signaling equipment:	
8512 30 10	Horns	2.5%
8512 30 90	Other	2.5%
8512 40 00	Windscreen wipers, defrosters and demisters	2.5%
8512 90 00	Parts	2.5%
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512	
8513 10	Lamps:	2.5%
8513 10 10	Torch	2.5%
8513 10 20	Other flash-lights excluding those for photographic purposes	2.5%
8513 10 30	Miners' safety lamps	2.5%
8513 10 40	Magneto lamps	2.5%
8513 10 90	Other	2.5%
8513 90 00	Parts	2.5%
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment or materials by induction or dielectric loss	
8514 10 00	Resistance heated furnaces and ovens	2.5%
8514 20 00	Furnaces and ovens functioning by induction or dielectric loss	2.5%
8514 30	Other furnaces and ovens:	2.5%
8514 30 10	For melting	2.5%
8514 30 90	Other	2.5%
8514 40 00	Other equipment for the heat treatment of materials by induction or dielectric loss	2.5%
8514 90 00	Parts.	2.5%
8515	Electric (including electrically heated gas), laser or other light	

(1)	(2)	(3)
	or photo 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	Soldering irons and guns	2.5%
8515 19 00	Other	2.5%
	Machines and apparatus for resistance welding of metal:	
8515 21	Fully or partly automatic:	2.5%
8515 21 10	Automatic spot welding machinery	2.5%
8515 21 20	Automatic butt welding machinery	2.5%
8515 21 90	Other	2.5%
8515 29 00	Other	2.5%
	Machines and apparatus for arc (including plasma arc) welding of metals:	
8515 31 00	Fully or partly automatic	2.5%
8515 39	Other:	2.5%
8515 39 10	AC arc welding machinery	2.5%
8515 39 20	Argon arc welding machinery	2.5%
8515 39 90	Other	2.5%
8515 80	Other machines and apparatus:	2.5%
8515 80 10	High-frequency plastic welding machine	2.5%
8515 80 90	Other	2.5%
8515 90 00	Parts	2.5%
8516	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 curling appliances of a kind Used for domestic purposes; electric heating resistors, other than those of heading 8545	
8516 10 00	Electric instantaneous or storage water heaters and immersion heaters	2.5%
	Electric space heating apparatus and electric soil heating apparatus:	
8516 21 00	Storage heating radiators	2.5%
8516 29 00	Other	2.5%
	Electro-thermic hair-dressing or hand-drying apparatus:	
8516 31 00	Hair dryers	2.5%
8516 32 00	Other hair-dressing apparatus	2.5%
8516 33 00	Hand-drying apparatus	2.5%
8516 40 00	Electric smoothing irons	2.5%

(1)	(2)	(3)
8516 50 00	Microwave ovens	4%
8516 6000	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	4%
	Other electro-thermic appliances:	
8516 71 00	Coffee or tea makers	2.5%
8516 72 00	Toasters	2.5%
8516 79	Other:	2.5%
8516 79 10	Electro-thermic fluid heaters	2.5%
8516 79 20	Electrical or electronic devices for repelling insects (for example, mosquitoes or other similar kind of insects)	2.5%
8516 79 90	Other	2.5%
8516 80 00	Electric heating resistors	2.5%
8516 90 00	Parts	2.5%
8517	Electrical apparatus for the line telephony or line telegraphy, including line telephone sets with cordless hand-sets and telecommunication apparatus for carrier-current line systems or for digital line systems; video-phones	
	Telephone sets; videophones:	
8517 11	Line telephone sets with cordless handsets:	4%
8517 11 10	Push button type	4%
8517 11 90	Other	4%
8517 19	Other:	4%
	Telephone sets:	
8517 19 11	Push button type	4%
8517 19 12	Rotary dial type	4%
8517 19 19	Other	4%
8517 19 20	Videophones	4%
	Facsimile machines and teleprinters:	
8517 21 00	Facsimile machines	4%
8517 22 00	Teleprinters	4%
8517 30 00	Telephonic or telegraphic switching apparatus	4%
8517 50	Other apparatus, for carrier-current line systems or for digital line systems:	4%
8517 50 10	PLCC equipment	4%
8517 50 20	Voice frequency telegraphy	4%
8517 50 30	Modems (modulators-demodulators)	4%
8517 50 40	High bit rate digital subscriber line system (HDSL)	4%
8517 50 50	Digital loop carrier system (DLC)	4%

(1)	(2)	(3)
8517 50 60	Synchronous digital hierarchy system (SDH)	4%
8517 50 70	Multiplexer, statistical multiplexer	4%
	Other:	
8517 50 91	ISDN terminals	4%
8517 50 92	ISDN terminal adapters	4%
8517 50 93	Routers	4%
8517 50 94	X25 pads	4%
8517 50 99	Other	4%
8517 80	Other apparatus:	4%
8517 80 10	Attachments for telephones	4%
8517 80 20	Subscriber end equipment	4%
8517 80 30	Set top boxes for gaining access to the Internet	4%
8517 80 90	Other	4%
8517 90	Parts:	4%
8517 90 10	Populated, loaded or stuffed printed circuit boards	4%
8517 90 90	Other	4%
8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; head-phones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifier sets	
8518 10 00	Microphones and stands therefor	4%
	Loudspeakers, whether or not mounted in their enclosures:	
8518 10 00	Microphones and stands therefor	4%
8518 21 00	Single loudspeakers, mounted in their enclosure	4%
8518 22 00	Multiple loudspeakers, mounted in the same enclosure	4%
8518 29 00	Other	4%
8518 30 00	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one more loudspeakers	4%
8518 40 00	Audio-frequency electric amplifiers	4%
8518 50 00	Electric sound amplifier sets	4%
8518 90 00	Parts	4%
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	
8519 10 00	Coin-or disc-operated record-players	4%
	Other record-players:	
8519 21 00	Without loudspeaker	4%

(1)	(2)	(3)
8519 29 00	Other	4%
	Turntables (record-decks):	
8519 31 00	With automatic record changing mechanism	4%
8519 39 00	Other	4%
8519 40 00	Transcribing machines	4%
	Other sound reproducing apparatus:	
8519 92 00	Pocket-size cassette players	4%
8519 93 00	Other, cassette-type	4%
8519 99	Other:	4%
8519 99 10	Audio compact disc players	4%
8519 99 20	Compact disc changer including mini disc player or laser disc player	4%
8519 99 30	Time code readers	4%
8519 99 40	MP-3 player	4%
8519 99 90	Other	4%
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	
8520 10 00	Dictating machines not capable of operating without an external source of power	4%
8520 20 00	Telephone answering machines	4%
	Other magnetic tape recorders incorporating sound reproducing apparatus:	
8520 32 00	Digital audio type Other,	4%
8520 33	cassette-type: Heavy-duty	4%
8520 33 10	tape recorders Other	4%
8520 33 90	Other:	4%
8520 39	Heavy-duty tape recorders	4%
8520 39 10	Other	4%
8520 39 90	Other:	4%
8520 90	Compact disc recording apparatus	4%
8520 90 10	Other	4%
8520 90 90		4%
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	
8521 10	Magnetic tape-type:	4%
	Cassette tape-type:	
8521 10 11	Professional video tape recorders with 3/4t" or 1" tape	4%
8521 10 12	Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	4%

(1)	(2)	(3)
8521 10 19	Other	4%
	Spool type:	
8521 10 21	Professional video tape recorders with ¾" or 1" tape	4%
8521 10 22	Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	4%
8521 10 29	Other	4%
	Other:	
8521 10 91	Professional video tape recorders with ¾" or 1" tape solid state or otherwise	4%
8521 10 92	Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	4%
8521 10 99	Other	4%
8521 90	Other:	4%
8521 90 10	Video duplicating system with master and slave control	4%
8521 90 20	DVD player	4%
8521 90 90	Other	4%
8522	Parts and accessories suitable for Use solely or principally with the apparatus of headings 8519 to 8521	
8522 10 00	Pick-Up cartridges	4%
8522 90 00	Other	4%
8523	Prepared Unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	
	Magnetic tapes:	
8523 11	Of a width not exceeding 4 mm:	4%
	For recording sound:	
8523 11 11	Audio cassettes	4%
8523 11 19	Other	4%
	For recording phenomena other than sound:	
8523 11 21	Video cassettes	4%
8523 11 22	Other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls	4%
8523 11 29	Other	4%
8523 12	Of a width exceeding 4 mm but not exceeding 6.5 mm:	4%
	For recording sound:	
8523 12 11	Audio cassettes	4%
8523 12 19	Other	4%
	For recording phenomena other than sound:	

(1)	(2)	(3)
8523 12 21	Video cassettes	4%
8523 12 22	Other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls	4%
8523 13	Of a width exceeding 6.5 mm:	4%
	For recording sound:	
8523 13 11	Audio cassette tape of width exceeding 6.5 mm but not exceeding 35 mm, and 16 mm sprocket tapes	4%
8523 13 12	Other audio cassette tape	4%
8523 13 13	Other audio magnetic tape of width exceeding 6.5 mm but not exceeding 35 mm, and 16 mm sprocket tapes	4%
8523 13 19	Other	4%
	For recording phenomena other than sound:	
8523 13 21	¾" and 1" video cassettes	4%
8523 13 22	½" video cassette suitable to work with betacam, betacam SP/M II and VHS type VCR	4%
8523 13 23	Other video cassettes	4%
8523 13 24	¾" and 1" video tapes	4%
8523 13 25	Other video tapes	4%
8523 13 29	Other	4%
8523 20	Magnetic discs:	4%
8523 20 10	Hard disc pack	4%
8523 20 20	Floppy disc or diskettes	4%
8523 20 90	Other	4%
8523 30 00	Cards incorporating a magnetic stripe	4%
8523 90	Other:	4%
8523 90 10	Matrices for the production of records; prepared record blanks	4%
8523 90 20	Cartridge tape	4%
8523 90 30	½" video cassette suitable to work with digital type VCR	4%
8523 90 40	Unrecorded compact disc (Audio)	4%
8523 90 50	Compact disc recordable	4%
8523 90 60	Blank Master Disc (i.e. substrate) for producing stamper for compact disc.	4%
8523 90 90	Other	4%
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37	
8524 10	Gramophone records:	4%
8524 10 10	Learning aids, such as, language records	4%

(1)	(2)	(3)
8524 10 90	Other	4%
	Discs for laser reading systems:	
8524 31	For reproducing phenomena other than sound or image:	4%
	Software:	
8524 31 11	Information Technology software	4%
8524 31 19	Other	4%
8524 31 90	Other	4%
8524 32	For reproducing sound only:	4%
8524 32 10	Pre-recorded audio compact discs or pre-recorded audio mini discs	4%
8524 32 90	Other	4%
8524 39	Other:	4%
8524 39 10	Video compact disc of educational nature	4%
8524 39 20	Other video compact discs	4%
8524 39 90	Other	4%
8524 40	Magnetic tapes for reproducing phenomena other than sound or image:	4%
	Software:	
8524 40 11	Information Technology software	4%
8524 40 19	Other	4%
8524 40 90	Other	4%
	Other magnetic tapes:	
8524 51	Of a width not exceeding 4 mm:	4%
	Learning aids:	
8524 51 11	Audio cassettes	4%
8524 51 12	Video tapes of educational nature	4%
8524 51 19	Other	4%
8524 51 20	Audio-visual news or audio-visual views material including news clippings	4%
8524 51 30	Children's video films	4%
8524 51 40	Other video films	4%
8524 51 90	Other	4%
8524 52	Of a width exceeding 4 mm but not exceeding 6.5 mm:	4%
	Learning aids:	
8524 52 11	Audio cassettes	4%
8524 52 12	Video tapes of educational nature	4%
8524 52 19	Other	4%

(1)	(2)	(3)
8524 52 20	Audio-visual news or audio-visual views material including news clippings	4%
8524 52 30	Children's video films	4%
8524 52 40	Other video films	4%
8524 52 90	Other	4%
8524 53	Of a width exceeding 6.5 mm:	4%
	Learning aids:	
8524 53 11	Audio cassettes	4%
8524 53 12	Video tapes of educational nature	4%
8524 53 19	Other	4%
8524 53 20	Audio-visual news or audio-visual material including news clippings	4%
8524 53 30	Children's video films.	4%
8524 53 40	Other video films	4%
8524 53 90	Other	4%
8524 60 00	Cards incorporating a magnetic stripe	4%
	Other:	
8524 91	For reproducing phenomena other than sound or image:	4%
	Software:	
8524 91 11	Information Technology software on floppy disc or cartridge tape	4%
8524 91 12	Information Technology software on disc or on CD ROM	4%
8524 91 13	Information Technology software on other media	4%
8524 91 19	Other	4%
8524 91 90	Other	4%
8524 99	Other:	4%
8524 99 10	Audio-visual news or audio-visual views material including news clippings.	4%
8524 99 20	2-D/3D computer graphics	4%
8524 99 30	Stamper for CD audio, CD video and CD-ROM	4%
	Other:	4%
8524 99 91	Matrices for the production of records; prepared record blanks	4%
8524 99 99	Other	4%
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	
8525 10	Transmission apparatus:	4%
8525 10 10	Radio broadcast transmitter	4%

(1)	(2)	(3)
8525 10 20	TV broadcast transmitter Broadcast	4%
8525 10 30	equipment sub-system	4%
8525 10 40	Communication jamming equipment	4%
8525 10 50	Wireless microphone	4%
8525 10 90	Other	4%
8525 20	Transmission apparatus incorporating reception apparatus:	4%
	Two way radio communication equipment:	
8525 20 11	Walkie talkie set	4%
8525 20 12	Cordless handset	4%
8525 20 13	Car telephone	4%
8525 20 14	Transportable telephone	4%
8525 20 15	Marine radio communication equipment	4%
8525 20 16	Amateur radio equipment	4%
8525 20 17	Cellular telephone	4%
8525 20 19	Other	4%
	Other:	
8525 20 91	VSAT terminals.	4%
8525 20 92	Other satellite communication equipment	4%
8525 20 99	Other	4%
8525 30 00	Television cameras	4%
8525 40 00	Still image video cameras and other video camera recorders; digital cameras	4%
8526	Radar apparatus for radio-telephony, radio-telegraphy or 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, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
8527 12 00	Pocket-size radio cassette-players	4%
8527 13 00	Other apparatus combined with sound recording or reproducing apparatus	4%
8527 19 00	Other	4%
	Radio-broadcast receivers not capable of operating without an external source of power, of a kind Used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
8527 21 00	Combined with sound recording or reproducing apparatus	4%
8527 29 00	Other	4%
	Other radio-broadcast receivers, including apparatus capable of	4%

(1)	(2)	(3)
8527 31 00 8527 32 00 8527 39 00 8527 90	receiving also radio-telephony or radio-telegraphy: Combined with sound recording or reproducing apparatus Not combined with sound recording or reproducing apparatus but combined with a clock Other Other apparatus: Radio communication receivers:	4% 4% 4% 4%
8527 90 11 8527 90 12 8527 90 19 8527 90 90	Radio pagers Demodulators Other Other	4% 4% 4% 4%
8528 8528 12 8528 12 11 8528 12 12 8528 12 13 8528 12 14 8528 12 15 8528 12 16 8528 12 17 8528 12 18 8528 12 19 8528 12 91 8528 12 99 8528 13 8528 13 10 8528 13 90	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors. Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; Colour: Television set of screen size upto 36 cm Television set of screen size exceeding 36 cm but not exceeding 54 cm Television set of screen size exceeding 54 cm but not exceeding 68 cm Television set of screen size exceeding 68 cm but not exceeding 74 cm Television set of screen size exceeding 74 cm but not exceeding 87 cm Television set of screen size exceeding 87 cm but not exceeding 105 cm Television set of screen size exceeding 105 cm Liquid crystal display television set of screen size below 63 cm Other Other: Satellite receivers Other Black and white or other monochrome: Liquid crystal display television set of screen size below 25 cm Other Video monitors:	4% 4% 4% 4% 4% 5.5% 4% 4% 4% 4% 4% 4% 4% 4% 4% 4% 4%

(1)	(2)	(3)
8528 21	Colour:	4%
8528 21 10	Professional monitors for studio Use (of resolution 800 lines and above)	4%
8528 21 90	Other	4%
8528 22 00	Black and white or other monochrome	4%
8528 30	Video Projectors:	4%
8528 30 10	Colour, with flat panel screen	4%
8528 30 20	Colour	4%
8528 30 30	Black and white or other monochrome	4%
8529	Parts suitable for Use solely or principally with the apparatus of headings 8525 to 8528	
8529 10	Aerials and aerial reflectors of all kinds; parts suitable for Use therewith: Dish antenna:	4%
8529 10 11	For communication jamming equipment	4%
8529 10 12	For amateur radio communication equipment	4%
8529 10 19	Other Other aerials or antenna:	4%
8529 10 21	For communication jamming equipment	4%
8529 10 22	For amateur radio communication equipment	4%
8529 10 29	Other Other:	4%
8529 10 91	For communication jamming equipment	4%
8529 10 92	For amateur radio communication equipment	4%
8529 10 99	Other	4%
8529 90	Other:	4%
8529 90 10	For communication jamming equipment	4%
8529 90 20	For amateur radio communication equipment	4%
8529 90 90	Other	4%
8530	Electrical signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, ort installations or airfields (other than those of heading 8608)	
8530 10	Equipment for railways or tramways:	4%
8530 10 10	For railways. For	4%
8530 10 20	tramways Other	4%
8530 80 00	equipment	4%
8530 90 00	Parts	4%
8531	Electric sound or visual signaling apparatus (for example, bells,	

(1)	(2)	(3)
	sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530	
8531 10	Burglar or fire alarms and similar apparatus:	4%
8531 10 10	Burglar alarm	4%
8531 10 20	Fire alarm	4%
8531 10 90	Other	4%
853 20 00	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	4%
8531 80 00	Other apparatus	4%
8531 90 00	Parts	4%
8532	Electrical capacitors, fixed, variable or adjustable (preset)	
8532 10 00	Fixed capacitors designed for Use in 50 or 60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	2.5%
	Other fixed capacitors:	
8532 21 00	Tantalum	2.5%
8532 22 00	Aluminium electrolytic	2.5%
8532 23 00	Ceramic dielectric, single layer	2.5%
8532 24 00	Ceramic dielectric, multiplayer	2.5%
8532 25 00	Dielectric of paper or plastics	2.5%
8532 29	Other:	2.5%
8532 29 10	Of dielectric of mica	2.5%
8532 29 90	Other	2.5%
8532 30 00	Variable or adjustable (pre-set) capacitors	2.5%
8532 90 00	Parts	2.5%
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors	
8533 10 00	Fixed carbon resistors, composition or film types	2.5%
	Other fixed resistors:	
8533 21	For a power handling capacity not exceeding 20 W:	2.5%
	Of bare wire:	
8533 21 11	Of nichrome	2.5%
8533 21 19	Other	2.5%
	Of Insulated wire:	
8533 21 21	Of nichrome	2.5%
8533 21 29	Other	2.5%
8533 29	Other:	2.5%
	Of bare wire:	

(1)	(2)	(3)
8533 29 11	Of nichrome	4%
8533 29 19	Other	4%
	Of insulated wire:	
8533 29 21	Of nichrome	4%
8533 29 29	Other	4%
	Wirewound variable resistors, including rheostats and potentiometers:	
8533 31	For a power handling capacity not exceeding 20 W:	4%
8533 31 10	Potentiometers	4%
8533 31 20	Rheostats	4%
8533 31 90	Other	4%
8533 39	Other:	4%
8533 39 10	Potentiometers	4%
8533 39 20	Rheostats	4%
8533 39 90	Other	4%
8533 40	Other variable resistors, including rheostats and potentiometers:	4%
8533 40 10	Potentiometers	4%
8533 40 20	Rheostats	4%
8533 40 30	Thermistors	4%
8533 40 90	Other	4%
8533 90 00	Parts	4%
8534 00 00	Printed circuits	4%
8535	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, junction boxes), for a voltage exceeding 1,000 volts	
8535 10	Fuses:	2.5%
8535 10 10	For switches having rating Upto 15 amps, rewirable	2.5%
8535 10 20	For switches having rating above 15 amps, high rupturing capacity or rewirable	2.5%
8535 10 30	Other rewirable fuses	2.5%
8535 10 40	Other high rupturing capacity fuses	2.5%
8535 10 50	Fuses gear	2.5%
8535 10 90	Other	2.5%
	Automatic circuit breakers:	
8535 21	For a voltage of less than 72.5 kV:"	2.5%
	SF6 circuit breakers:	2.5%

(1)	(2)	(3)
8535 21 11	For a voltage of 11 kV	2.5%
8535 21 12	For a voltage of 33 kV	2.5%
8535 21 13	For a voltage of 66 kV	2.5%
8535 21 19	Other	2.5%
	Vacuum circuit breakers:	
8535 21 21	For a voltage of 11 kV	2.5%
8535 21 22	For a voltage of 33 KV	2.5%
8535 21 23	For a voltage of 66 kV	2.5%
8535 21 29	Other	2.5%
8535 21 90	Other	2.5%
8535 29	Other:	2.5%
	SF6 circuits breakers:	
8535 29 11	For a voltage of 132 kV	2.5%
8535 29 12	For a voltage of 220 kV	2.5%
8535 29 13	For a voltage of 400 kV	2.5%
8535 29 19	Other	2.5%
	Vacuum circuit breakers:	
8535 29 21	For a voltage of 132 kV	2.5%
8535 29 22	For a voltage of 220 kV	2.5%
8535 29 23	For a voltage of 400 kV	2.5%
8535 29 29	Other	2.5%
8535 29 90	Other	2.5%
8535 30	Isolating switches and make-and-break switches	2.5%
8535 30 10	Of plastic	2.5%
8535 30 90	Other	2.5%
8535 40	Lightning arresters, voltage limiters and surge suppressions:	2.5%
8535 40 10	Lightning arresters	2.5%
8535 40 20	Voltage limiters	2.5%
8535 40 30	Surge suppressors	2.5%
8535 90	Other:	2.5%
8535 90 10	Motor starters for AC motors	2.5%
8535 90 20	Control gear and starters for DC motors	2.5%
8535 90 30	Other control and switchgears	2.5%
8535 90 40	Junction boxes	2.5%
8535 90 90	Other	2.5%
8536	Electrical apparatus for switching or protecting electrical	

(1)	(2)	(3)
	circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.	
8536 10	Fuses:	2.5%
8536 10 10	For switches having rating Upto 15 amps, rewirable	2.5%
8536 10 20	For switches having rating above 15 amps, high rupturing capacity or rewirable	2.5%
8536 10 30	Other rewirable fuses	2.5%
8536 10 40	Other high rupturing capacity fuses	2.5%
8536 10 50	Fuses gear	2.5%
8536 10 60	Electronic fuses	2.5%
8536 10 90	Other	2.5%
8536 20	Automatic circuit breakers:	2.5%
8536 20 10	Air circuit breakers	2.5%
8536 20 20	Moulded case circuit breakers	2.5%
8536 20 30	Miniature circuit breakers	2.5%
8536 20 40	Earth leak circuit breakers	2.5%
8536 20 90	Other	2.5%
8536 30 00	Other apparatus for protecting electrical circuits	2.5%
	Relays:	
8536 41 00	For a voltage not exceeding 60 V	2.5%
8536 49 00	Other	2.5%
8536 50	Other switches:	2.5%
8536 50 10	Control and switch gears	2.5%
8536 50 20	Other switches of plastic	2.5%
8536 50 90	Other	2.5%
	Lamp-holders, plugs and sockets:	
8536 61	Lamp-holders:	2.5%
8536 61 10	Of plastic	2.5%
8536 61 90	Of other materials	2.5%
8536 69	Other:	2.5%
8536 69 10	Of Plastic	2.5%
8536 69 90	Of other materials	2.5%
8536 90	Other apparatus:	2.5%
8536 90 10	Motor starters for AC motors	2.5%
8536 90 20	Motor starters for DC motors	2.5%
8536 90 30	Junction boxes	2.5%

(1)	(2)	(3)
8536 90 90	Other	2.5%
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, 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 8517	
8537 10 00	For a voltage not exceeding 1,000 V	2.5%
8537 20 00	For a voltage exceeding 1,000 V	2.5%
8538	Parts suitable for Use solely or principally with the apparatus of headings 8535, 8536 or 8537	
8538 10	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus:	2.5%
8538 10 10	For industrial Use	2.5%
8538 10 90	Other	2.5%
8538 90 00	Other	2.5%
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps	
8539 10 00	Sealed beam lamp units	2.5%
	Other filament lamps, excluding ultra-violet or infra-red lamps:	2.5%
8539 21	Tungsten halogen:	2.5%
	Other:	
8539 21 10	Miniature halogen lamps with fittings	2.5%
8539 21 20	Other for automobiles	2.5%
8539 21 90	Other	2.5%
8539 22 00	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	2.5%
8539 29	Other:	2.5%
8539 29 10	Of retail sale price not exceeding rupees 20 per bulb	2.5%
8539 29 20	Bulb, for torches	2.5%
8539 29 30	Miniature bulbs	2.5%
8539 29 40	Other for automobile lamps	2.5%
8539 29 90	Other	2.5%
	Discharge lamps, other than ultra-violet lamps	
8539 31	Fluorescent, hot cathode:	2.5%
8539 31 10	Compact fluorescent lamps	2.5%
8539 31 90	Other	2.5%
8539 32	Mercury or sodium vapour lamps; metal halide lamps:	2.5%
8539 32 10	Mercury vapour lamps	2.5%

(1)	(2)	(3)
8539 32 90	Sodium vapour lamps	2.5%
8539 32 30	Metal halide lamps	2.5%
8539 39	Other:	2.5%
8539 39 10	Energy efficient triphosphor fluorescent lamps	2.5%
8539 39 90	Other	2.5%
	Ultra-violet or infra-red lamps; arc-lamps:	
8539 41 00	Arc-lamps	4%
8539 49 00	Other	2.5%
8539 90	Parts:	2.5%
8539 90 10	Parts of fluorescent tube lamps	2.5%
8539 90 20	Parts of arc-lamps	2.5%
8539 90 90	Other	2.5%
8540	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, television camera tubes) Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
8540 11	Colour:	4%
8540 11 10	Television picture tubes of 20" and 21" size, except 21" flat and full square (F and FST) Colour TV picture tubes	4%
8540 11 20	Video monitor cathode-ray tubes	4%
8540 11 90	Other	4%
8540 12 00	Black and white or other monochrome	4%
8540 20 00	Television camera tubes; image converters and intensifiers; other photos-cathode tubes	4%
8540 40 00	Data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	4%
8540 50 00	Data or graphic display tubes, black and white or other monochrome	4%
8540 60 00	Other cathode-ray tubes	4%
	Microwave tubes (for example, magnetrons, Klystrons, traveling wave tubes, carcinotrons), excluding grid-controlled tubes:	4%
8540 71 00	Magnetrons	4%
8540 72 00	Klystrons	4%
8540 79 00	Other	4%
	Other valves and tubes:	
8540 81 00	Receiver or amplifier valves and tubes	4%
8540 89 00	Other	4%
	Parts:	

(1)	(2)	(3)
8540 91 00	Of cathode-ray tubes	4%
8540 99 00	Other	4%
8541	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals	
8541 10 00	Diodes, other than photosensitive or light emitting diodes	4%
	Transistors, other than photosensitive transistors:	4%
8541 21 00	With a dissipation rate of less than 1 W	4%
8541 29 00	Other	4%
8541 30	Thyristors, diacs and triacs, other than photosensitive devices:	4%
8541 30 10	Thyristors	4%
8541 30 90	Other	4%
8541 40	Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes: Photocells:	4%
8541 40 11	Solar cells whether or not assembled in modules or panels	4%
8541 40 19	Other	4%
8541 40 20	Light emitting diodes (electro-luminescent)	4%
8541 40 90	Other	4%
8541 50 00	Other semi-conductors devices	4%
8541 60 00	Mounted piezo-electric crystals	4%
8541 90 00	Parts	4%
8542	Electronic integrated circuits and micro-assemblies:	
8542 10	Cards incorporating an electronic integrated circuit ("Smart" cards):	4%
8542 10 10	SIM cards	4%
8542 10 20	Memory cards	4%
8542 10 90	Other	4%
	Monolithic integrated circuits:	
8542 21 00	Digital:	4%
8542 29	Other	4%
8542 29 10	Cards incorporating only a single electronic integrated circuit with optical strip	4%
8542 29 90	Other	4%
8542 60 00	Hybrid integrated circuits	4%
8542 70 00	Electronic microassemblies	4%
8542 90 00	Parts	4%

(1)	(2)	(3)
8543	Electrical machines and apparatus having individual functions, not specified or included elsewhere in this chapter Particle accelerators:	
8543 11 00	Ion implanters for doping semi-conductor materials	2.5%
8543 19	Other:	2.5%
8543 19 10	Vane graff, cock-croft, Walton accelerators	2.5%
8543 19 20	Synchrocyclotrons, synchrotrons	2.5%
8543 19 90	Other including cyclotrons	2.5%
8543 20	Signal generators:	2.5%
8543 20 10	Sweep generators	2.5%
8543 20 20	Impulse generators	2.5%
8543 20 30	Tacho generators	2.5%
8543 20 90	Other	2.5%
8543 30 00	Machines and apparatus for electroplating, electrolysis or electrophoresis	2.5%
8543 40 00	Electric fence energizers	4%
	Other machines and apparatus:	
8543 81 00	Proximity cards and tags	4%
8543 89	Other:	4%
8543 89 10	Metal detectors	4%
8543 89 20	Mine detectors	4%
	Audio special effect equipments:	
8543 89 31	Digital reverberators	4%
8543 89 32	Mixing systems or consoles	4%
8543 89 39	Other	4%
	Video special effect equipments:	
8543 89 41	Video mixing system or consoles	4%
8543 89 42	Video effect system	4%
8543 89 43	Digital layering machine	4%
8543 89 44	Paint box	4%
8543 89 45	Video typewriter	4%
8543 89 46	Video matting machines	4%
8543 89 49	Other	4%
	Edit control unit:	
8543 89 51	Computerised editing system controlling more than three video editing machines	4%
8543 89 52	Other video control units	4%

(1)	(2)	(3)
8543 89 59	Other	4%
8543 89 60	Colour correctors	4%
	Amplifier:	
8543 89 71	Broadcast amplifier	4%
8543 89 72	Limiting amplifier, video distribution amplifier and stabilizing amplifiers	4%
8543 89 79	Other	4%
	Graphic equalizer and synthesized receivers:	
8543 89 81	Graphic equalisers	4%
8543 89 82	Synthesised receivers	4%
	Other:	
8543 89 91	RF (radio frequency) power amplifiers and noise generators for communication jamming equipment, static or mobile or manportable	4%
8543 89 92	Equipment or gadgets based on solar energy	4%
8543 89 93	Professional beauty care equipment	4%
8543 89 94	Audio video stereo encoders	4%
8543 89 95	Time code generator	4%
8543 89 99	Other	4%
8543 90 00	Parts	4%
8544	Insulated (including enameled or anodized) 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	Of copper:	2.5%
8544 11 10	Enamelled	2.5%
8544 11 90	Other	2.5%
8544 19	Other:	2.5%
8544 19 10	Asbestos covered	2.5%
8544 19 20	Plastic insulated	2.5%
8544 19 30	Rubber insulated	2.5%
8544 19 90	Other	2.5%
8544 20	Co-axial cable and other co-axial electric conductors:	4%
8544 20 10	Co-axial cable	4%
8544 20 90	Other	4%
8544 30 00	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	4%

(1)	(2)	(3)
	Other electric conductors, for a voltage not exceeding 80 V:	
8544 41	Fitted with connectors:	4%
	Telephone cables:	
8544 41 11	Dry core paper insulated	4%
8544 41 19	Other	4%
8544 41 20	Paper insulated	4%
8544 41 30	Plastic insulated	4%
8544 41 40	Rubber insulated	4%
8544 41 90	Other	4%
8544 49	Other:	4%
	Telephone cables:	
8544 49 11	Dry core paper insulated	4%
8544 49 19	Other	4%
8544 49 20	Paper insulated cables	4%
8544 49 30	Plastic insulated cables and flexes	4%
8544 49 90	Other	4%
	Other electric conductors, fo a voltage exceeding 80 V but not exceeding 1,000 V:	
8544 51	Fitted with connectors:	4%
8544 51 10	Paper insulated	4%
8544 51 20	Plastic insulated, of a kind used for telecommunication	4%
8544 51 30	Other plastic insulated	4%
8544 51 40	Rubber insulated of a kind used for telecommunication	4%
8544 51 50	Other rubber insulated	4%
8544 51 90	Other	4%
8544 59	Other:	4%
8544 59 10	Paper insulated	4%
8544 59 20	Plastic insulated of a kind used for telecommunication	4%
8544 59 30	Other plastic insulated	4%
8544 59 40	Rubber insulated of a kind used for telecommunication	4%
8544 59 50	Other rubber insulated	4%
8544 59 90	Other	4%
8544 60	Other electric conductors, for a voltage exceeding 1000 V:	4%
8544 60 10	Paper insulated	4%
8544 60 20	Plastic insulated	4%
8544 60 30	Rubber insulated	4%

(1)	(2)	(3)
8544 60 90	Other	4%
8544 70	Optical fibre cables:	4%
8544 70 10	Lead alloy sheathed cables for lighting purposes	4%
8544 70 90	Other	4%
8545	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	Of a kind used for furnaces	2.5%
8545 19 00	Other	2.5%
8545 20 00	Brushes	2.5%
8545 90	Other:	2.5%
8545 90 10	Arc-lamp carbon	2.5%
8545 90 20	Battery carbon	2.5%
8545 90 90	Other	2.5%
8546	Electrical insulators of any material	
8546 10 00	Of glass	2.5%
8546 20	Of ceramics:	2.5%
	Porcelain discs and strings:	
8546 20 11	Porcelain below 6.6 kV	2.5%
8546 20 19	Other	2.5%
	Porcelain post insulators:	
8546 20 21	Below 6.6 kV	2.5%
8546 20 22	6.6 kV or above but upto 11 kV	2.5%
8546 20 23	Above 11kV but upto 66 kV	2.5%
8546 20 24	Above 66 kV but upto 132 kV	2.5%
8546 20 29	Above 132 kV	2.5%
	Porcelain pin insulators:	
8546 20 31	Below 6.6 kV	2.5%
8546 20 32	6.6 kV or above but up to 11kV	2.5%
8546 20 33	Above 11 kV but upto 66 kV	2.5%
8546 20 39	Above 66 kV	2.5%
8546 20 40	Other high tension porcelain solid core insulators	2.5%
8546 20 50	Other low tension porcelain insulators including telegraph and telephone insulators	4%
8546 20 90	Other	4%
8546 90	Other:	4%

(1)	(2)	(3)
8546 90 10	Heat shrinkable components	4%
8546 90 90	Other	4%
8547	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 the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	
8547 10	Insulating fittings of ceramics:	2.5%
8547 10 10	Porcelain bushing below 6.6 kV	2.5%
8547 10 20	Porcelain bushings for voltage 6.6 kV or above but below 11 KV	2.5%
8547 10 30	Porcelain bushings for voltage 11 kV or above but upto 66 kV	2.5%
8547 10 40	Porcelain bushings for voltage 66 kV or above	2.5%
8547 10 90	Other	2.5%
8547 20 00	Insulating fittings of plastics	2.5%
8547 90	Other:	2.5%
8547 90 10	Electrical insulating fittings of glass	2.5%
8547 90 20	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	2.5%
8547 90 90	Other	2.5%
8548	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	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:	2.5%
8548 10 10	Battery scrap, namely the following:	2.5%
	Lead battery plates covered by ISRI code word Rails;	2.5%
	Battery lugs covered by ISRI code word Rakes.	
8548 10 20	Battery waste, namely the following:	2.5%
	Scrap drained or dry while intact, lead batteries covered by ISRI code word Rains;	
	scrap wet whole intact lead batteries covered by ISRI code word Rink;	
	scrap industrial intact lead cells covered by ISRI code word Rono;	
	Scrap whole intact industrial lead batteries covered by ISRI code word Roper;	
	edison batteries covered by ISRI code word Vaunt	
8548 10 90	Other waste and scrap	2.5%
8548 10 00	Other	2.5%

SECTION XVII

Notes:

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

8. This Section does not cover articles of heading 9501, 9503 or 9508 or bobsleighs, toboggans and the like of heading 9506.
9. The expressions "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 8484) or the articles of vulcanized rubber other than hard rubber (heading 4016);
 - (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 8306;
 - (e) machines or apparatus of headings 8401 to 8479, or parts thereof; articles of heading 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading 8483;
 - (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 fitting fittings of heading 9405; or
 - (l) brushes of a kind used as parts of vehicles (heading 9603).
10. 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 of accessory.
11. 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.
12. 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 signaling, safety or traffic control equipment for hovertrain transport systems as signaling, safety or traffic control equipment for railways.

CHAPTER 86

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

Notes :

1. This Chapter does not cover :
 - (a) railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 4406 or 6810);
 - (b) railway or tramway track construction material of iron or steel of heading 7302; or
 - (c) electrical signaling, safety or traffic control equipment of heading 8530.
2. Heading 8607 applies, inter alia, to:
 - (a) axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) frames, under frames, 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 8608 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) signaling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
8601	Rail locomotives powered from an external source of electricity or by electric accumulators	
8601 10 00	Powered from an external source of electricity	2.5%
8601 20 00	Powered by electric accumulators	2.5%
8602	Other rail locomotives; locomotive tenders	
8602 10 00	Diesel-electric lomotives	2.5%
8602 90	Other:	2.5%
8602 90 10	Steam locomotives and tenders thereof	2.5%
8602 90 90	Other	2.5%
8603	Self-propelled railway or tramway coaches, vans and	

(1)	(2)	(3)
8603 10 00 8603 90 00	trucks, other than those of heading 8604 Powered from an external source of electricity Other	2.5% 2.5%
8604 00 00	Railway or tramway maintenance or service vehicles; whether or not self-propelled (for example, workshops, cranes, ballast tampers, track-liners, testing coaches and track inspection vehicles)	2.5%
8605 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 8604)	2.5%
8606 8606 10 8606 10 10 8606 10 20 8606 10 90 8606 20 00 8606 30 00 8606 91 8606 91 10 8606 91 20 8606 9190 8606 92 8606 92 10 8606 92 20 8606 99 90 8606 99 00	Railway or tramway goods vans and wagons, not self-propelled Tank wagons and the like: Four wheeler tank wagons of pay-load exceeding 23 tonnes Eight wheeler tank wagons of pay-load not exceeding 60 tonnes Other Insulated or refrigerated vans and wagons, other than those of sub-heading 8606 10 Self-discharging vans and wagons, other than those of sub-heading 8606 10 or 8606 20 Other : Covered and closed : Meter guage eight wheeler covered wagons of pay-load not exceeding 38 tonnes Broad guage eight wheeler covered wagons of pay-load not exceeding 60 tonnes Other Open with non-removable sides of a height exceeding 60 cms: Bogie eight wheeler wagons of pay-load not exceeding 60 tonnes Board guage bogie eight wheeler wagons of pay-load exceeding 609 tonnes but not exceeding 67 tonnes Other Other	2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5%
8607 8607 11 00 8607 12 00	Parts of railway or tramway locomotives or rolling-stock Bogies, bissel-bogies, axles and wheels, and parts thereof: Driving bogies and bissel-bogies Other bogies and bissel-bogies	2.5% 2.5%

(1)	(2)	(3)
8607 19	Other including parts :	2.5%
8607 19 10	Axles, wheels for coaches, van and wagons (rolling-stock)	2.5%
8607 19 20	Axles and wheels for locomotives	2.5%
8607 19 30	Axle boxes (lubricating or grease box)	2.5%
8607 19 90	Other parts of axles and wheels	2.5%
	Brakes and parts thereof:	
8607 21 00	Air brakes and parts thereof	2.5%
8607 29 00	Other	2.5%
8607 30	Hooks and other coupling devices, buffers and parts thereof:	2.5%
8607 30 10	Buffers and coupling devices	2.5%
8607 30 90	Other	2.5%
	Other :	
8607 91 00	Of locomotives	2.5%
8607 99	Other :	2.5%
8607 99 10	Parts of coach work of railway running stock	2.5%
8607 99 20	Parts of tramway, locomotives and running stock	2.5%
8607 99 30	Hydraulic shock absorbers for railway bogies	2.5%
8607 99 90	Other	2.5%
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railway, tramways, roads, inland waterways, parking facilities, port installation or air-fields, parts of the foregoing	
8608 00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railway, tramways, roads, inland waterways, parking facilities, port installation or air-fields, parts of the foregoing	2.5%
8608 00 10	Railway and tramway track fixtures and fittings	2.5%
8608 00 20	Mechanical equipment, not electrically powered for signaling to, or controlling, road retail or other vehicles, ships or aircraft	2.5%
8608 00 30	Other traffic control equipment for railways	2.5%
8608 00 40	Other traffic control equipment for roads or inland waterways including automatic traffic control equipment for use at ports and airports	2.5%
8608 00 90	Other	2.5%
8609 00 00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	2.5%

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, fertilizers or other goods.

Machines and working tools designed for fitting to tractors of heading 8701 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 8702 to 8704, and not in heading 8706.
4. Headings 8712 includes all children's bicycles. Other children's cycles fall in heading 9501.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
8701	Tractors (other than tractors of heading 8709)	
8701 10 00	Pedestrian controlled tractors	2.5%
8701 20	Road tractors for semi-trailors:	2.5%
8701 20 10	Of engine capacity not exceeding 1,800 cc	2.5%
8701 20 90	Other	2.5%
8701 30	Track-laying tractors :	2.5%
	Garden tractors:	
8701 30 11	Of engine capacity not exceeding 1,800 cc	2.5%
8701 30 19	Other	2.5%
	Other :	
8701 30 91	Of engine capacity not exceeding 1,800 cc	2.5%
8701 30 99	Other	2.5%
8701 90	Other :	2.5%
8701 90 10	Of engine capacity not exceeding 1,800 cc	2.5%
8701 90 90	Other	2.5%
8702	Motor vehicles for the transport of ten or more persons, including the driver	
8702 10	With compression-ignition internal combustion piston engine (diesel or semi-diesel):	1.5%

(1)	(2)	(3)
	Vehicles for transport of not more than 13 persons, including the driver:	
8702 10 11	Integrated monocoque vehicle	1.5%
8702 10 12	Air-conditioned vehicle	1.5%
8702 10 19	Other	1.5%
	Other:	
8702 10 91	Integrated monocoque vehicle	1.5%
8702 10 92	Air-conditioned vehicle	1.5%
8702 10 99	Other	1.5%
8702 90	Other:	1.5%
8702 90 11	Integrated monocoque vehicle	1.5%
8702 90 12	Air-conditioned vehicle	1.5%
8702 90 13	Electrically operated	1.5%
8702 90 19	Other:	1.5%
8702 90 20	Electrically operated vehicles not elsewhere included or specified	1.5%
	Other :	
8702 90 91	Integrated monocoque vehicle	1.5%
8702 90 92	Air-conditioned vehicle	1.5%
8702 90 99	Other	1.5%
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars	
8703 10	Vehicles specially designed for traveling on snow; golf cars and similar vehicles:	1.5%
8703 10 10	Electrically operated	1.5%
8703 10 90	Other	1.5%
	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
8703 21	Of a cylinder capacity not exceeding 1,000 cc:	1.5%
8703 21 10	Vehicles principally designed for the transport of more than seven persons, including the driver	1.5%
8703 21 20	Three-wheeled vehicles	1.5%
	Other :	
8703 21 91	Motor cars	1.5%
8703 21 92	Specialized transport vehicles such as ambulances, prison vans and the like	1.5%
8703 21 99	Other	1.5%
8703 22	Of a cylinder capacity exceeding 1,000 cc but not exceeding	1.5%

(1)	(2)	(3)
	1,500 cc:	
8703 22 10	Vehicles principally designed for the transport of more than seven persons, including the driver	1.5%
8703 22 20	Specialized transport vehicles such as ambulances, prison vans and the like	1.5%
8703 22 30	Three-wheeled vehicles	1.5%
	Other :	
8703 22 91	Motor cars	1.5%
8703 22 99	Other	1.5%
8703 23	Of a cylinder capacity exceeding 1500 cc but not exceeding 3,000 cc:	1.5%
8703 23 10	Vehicles principally designed for the transport of more than seven persons, including the driver	1.5%
8703 23 20	Three-wheeled vehicles	1.5%
	Other:	
8703 23 91	Motor cars	1.5%
8703 23 92	Specialized transport vehicles such as ambulances, prison vans and the like	1.5%
8703 22 99	Other	1.5%
8703 24	Of a cylinder capacity exceeding 3,000 cc:	1.5%
8703 24 10	Vehicles principally designed for the transport of more than seven persons, including the driver	1.5%
8703 24 20	Three-wheeled vehicles	1.5%
	Other:	
8703 24 91	Motor cars	1.5%
8703 24 92	Specialized transport vehicles such as ambulances, prison vans and the like	1.5%
8703 24 99	Other	1.5%
	Other vehicles, with compression Ignition internal combustion piston engine (diesel or semi-diesel):	
8703 32	Of a cylinder capacity exceeding 1500 cc	1.5%
8703 31 10	Vehicles principally designed for the transport of more than seven persons, including the driver	1.5%
8703 32 20	Three-wheeled vehicles	1.5%
	Other:	
8703 31 91	Motor cars	1.5%
8703 31 92	Specialized transport vehicles such as ambulances, prison vans and the like	1.5%
8703 31 99	Other	1.5%
8703 32	Of a cylinder capacity exceeding 1500 cc but not exceeding	1.5%

(1)	(2)	(3)
	2,500 cc:	
8703 32 10	Vehicles principally designed for the transport of more than seven persons, including the driver	1.5%
8703 32 20	Three-wheeled vehicles	1.5%
	Other:	
8703 32 91	Motor cars	1.5%
8703 32 92	Specialized transport vehicles such as ambulances, prison vans and the like	1.5%
8703 32 99	Other	1.5%
8703 33	Of a cylinder capacity exceeding 2.500 cc:	1.5%
8703 33 10	Vehicles principally designed for the transport of more than seven persons, including the driver	1.5%
8703 33 20	Three-wheeled vehicles	1.5%
	Other:	
8703 33 91	Motor cars	1.5%
8703 33 92	Specialized transport vehicles such as ambulances, prison vans and the like	1.5%
8703 33 99	Other	1.5%
8703 90	Other:	1.5%
8703 90 10	Electrically operated	1.5%
8703 90 90	Other	1.5%
8704	Motor vehicles for the transport of goods	
8704 10	Dumpers designed for off-highway use:	1.5%
8704 10 10	With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes	1.5%
8704 10 90	Other	1.5%
	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8704 21	g.v.w. not exceeding 5 tonnes:	1.5%
8704 21 10	Refrigerated	1.5%
8704 21 20	Three-wheeled motor vehicles	1.5%
8704 21 90	Other	1.5%
8704 22	g.v.w. not exceeding 5 tonnes but not exceeding 20 tonnes:	1.5%
8704 22 10	Refrigerated	1.5%
8704 22 19	Other	1.5%
8704 22 90	Other	1.5%
8704 23	g.v.w. exceeding 20 tonnes:	1.5%
8704 23 10	Refrigerated	1.5%

(1)	(2)	(3)
8704 23 19	Other	1.5%
8704 23 90	Other	1.5%
8704 31	Other, with spark-ignition internal combustion piston engine: g.v.w. not exceeding 5 tonnes:	1.5%
8704 31 10	Refrigerated	1.5%
8704 31 20	Three-wheeled motor vehicles	1.5%
8704 31 90	Other	1.5%
8704 32	g.v.w. exceeding 5 tonnes: Lorries and trucks:	1.5%
8704 32 11	Refrigerated	1.5%
8704 32 19	Other	1.5%
8704 32 90	Other	1.5%
8704 90	Other: Lorries and trucks:	1.5%
8704 90 11	Refrigerated	1.5%
8704 90 12	Electrically operated	1.5%
8704 90 90	Other	1.5%
8705	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-mixers lorries, spraying lorries, mobile workshops, mobile radiological units)	
8705 10 00	Crane lorries	1.5%
8705 20 00	Mobile drilling derricks	1.5%
8705 30 00	Fire fighting vehicles	1.5%
8705 40 00	Concrete-mixer lorries	1.5%
8705 90 00	other	1.5%
8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	
8706 00	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705: For the tractors of heading 8701:	1.5%
8706 00 11	Of engine capacity not exceeding 1,800 cc	1.5%
8706 00 19	Other	1.5%
8706 00 21	For the vehicles of heading 8702: For transport of not more than thirteen persons, including the driver	1.5%
8706 00 29	Other	1.5%

(1)	(2)	(3)
	For the motor vehicles of heading 8703:	1.5%
8706 00 31	For three-wheeled vehicles	1.5%
8706 00 39	Other	1.5%
	For the motor vehicles of heading 8704:	1.5%
8706 00 41	For three-wheeled motor vehicle	1.5%
8706 00 42	For vehicles, other than petrol driven	1.5%
8706 00 43	For dumpers covered in the heading 8704	1.5%
8706 00 49	Other	1.5%
8706 00 50	For the motor vehicles of heading 8705	1.5%
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	
8707 10 00	For the vehicles of heading 8703	1.5%
8707 90 00	Other	1.5%
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705	
8708 10	Bumpers	
8708 10 10	For tractors and Bumpers	2.5%
8708 10 90	Other	2.5%
	Other parts and accessories of bodies (including cabs):	
8708 21 00	Safety seat belts	2.5%
8708 29 00	Other	2.5%
	Brakes and servo-brakes and parts thereof:	
8708 31 00	Mounted brake linings	2.5%
8708 39 00	Other	2.5%
8708 40 00	Gear boxes	2.5%
8708 50 00	Drive-axles with differential, whether or not provided with other transmission components	2.5%
8708 60 00	Non-driving axles and parts thereof	2.5%
8708 70 00	Road wheels and parts and accessories thereof	2.5%
8708 80 00	Suspension shock-absorbs	2.5%
	Other parts and accessories :	
8708 91 00	Radiators	2.5%
8708 92 00	Silencers and exhaust pipes	2.5%
8708 93 00	Clutches and parts thereof	2.5%
8708 94 00	Steering wheels, steering columns and steering boxes	2.5%
8708 99 00	Other	2.5%
8709	Works trucks, self-propelled, not fitted with lifting or	

(1)	(2)	(3)
	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	
8709 11 00	Vehicles	
8709 19 00	Electrical	1.5%
8709 90 00	Other	1.5%
	Parts	2.5%
8710 00 00	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons.	1.5%
8710 00 00	Parts of such vehicles	1.5%
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars;	
8711 10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:	1.5%
8711 10 10	Mopeds	1.5%
8711 10 20	Motorized cycles	1.5%
8711 10 90	Other	1.5%
8711 20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc::	1.5%
	Scooters:	
8711 20 11	Of cylinder capacity not exceeding 75 cc	1.5%
8711 20 19	Other	1.5%
	Motor cycles::	
8711 20 21	Of cylinder capacity not exceeding 75 cc	1.5%
8711 20 29	Other	1.5%
	Mopeds :	
8711 20 31	Of cylinder capacity not exceeding 75 cc	1.5%
8711 20 39	Other	1.5%
	Other :	
8711 20 91	Of cylinder capacity not exceeding 75 cc	1.5%
8711 20 99	Other	1.5%
8711 30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc::	1.5%
8711 30 19	Scooters	1.5%
8711 30 20	Motor-cycles	1.5%
8711 30 90	Other	1.5%
8711 40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800 cc::	1.5%
8711 40 19	Motor-cycles	1.5%

(1)	(2)	(3)
8711 30 90	Other	1.5%
8711 50 00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	1.5%
8711 90	Other:	1.5%
8711 90 10	Side-cars	1.5%
	Other:	
8711 90 91	Electrically operated	1.5%
8711 90 99	Other	1.5%
8712	Bicycles and other cycles (including delivery tricycles)	
8712 00	Bicycles and other cycles (including delivery tricycles), but motorized:	2%
8712 00 10	Bicycles	2%
8712 00 90	Other	2%
8713	Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled	
8713 10	Not mechanically propelled:	2.5%
8713 10 10	Wheel chairs for invalid	2.5%
8713 10 90	Other	2.5%
8713 90	Other:	2.5%
8713 90 10	Wheel chairs for invalid	2.5%
8713 90 90	Other	2.5%
8714	Parts and accessories of vehicles of headings 8711 to 8713	
	Of motorcycles (including mopeds):	
8714 11 00	Saddles	2%
8714 19 00	Other	2%
8714 20	Of carriages for disabled persons :	
8714 20 10	Mechanically propelled	2%
8714 20 20	Non-mechanically propelled	2%
8714 20 90	Other	2%
	Other :	
8714 91 00	Frames and forks, and parts thereof	2%
8714 92	Wheel rims and spokes:	2%
8714 92 10	Bicycle rims	2%
8714 92 20	Bicycle spokes	2%
8714 92 90	Other	2%
8714 93	Bubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:	2%

(1)	(2)	(3)
8714 93 10	Bicycle hubs	2%
8714 93 20	Bicycle free-wheels	2%
8714 93 90	Other	2%
8714 94 00	Brakes, including coaster braking hubs and hub brakes, and parts thereof	2%
8714 95	Saddles:	
8714 95 10	Bicycle saddles	2%
8714 95 90	Bicycle saddles	2%
8714 96 00	Pedals and crank-gear, and parts thereof	2%
8714 99	Other :	2%
8714 99 10	Bicycle chains	2%
8714 99 20	Bicycle wheels	2%
8714 99 90	Other	2%
8715	Baby carriages and parts thereof	
8715 00	Baby carriages and parts thereof:	
8715 00 10	Baby carriages	2%
8715 00 20	Parts	2%
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	
8716 10 00	Trailers and semi-trailers of the caravan type, for housing or camping	2.5%
8716 20 00	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	2.5%
	Other trailers and semi-trailers for the transport of goods	
8716 31 00	Tanker trailers and tanker semi-trailers	2.5%
8716 39 00	Other	2.5%
8716 40 00	Other trailers and semi-trailers	2.5%
8716 80	Other vehicles:	
8716 80 10	Hand propelled vehicles (e.g. hand carts, rickshaws and the like)	2.5%
8716 80 20	Animal drawn vehicles	
8716 80 90	Other	2.5%
8716 90	Parts:	2.5%
8716 90 10	Parts and accessories of trailers	
8716 90 90	Other	2.5%

CHAPTER 88
Aircraft, spacecraft, and parts
thereof

Note :

For the purposes of Sub-headings 8802 11 to 8802 40, the expression “unclean weight” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
8801	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	
8801 10 00	Gliders and hang gliders	2.5%
	Other:	
8801 90 10	Balloons	2.5%
8801 90 90	Other	2.5%
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles	2.5%
	Helicopters :	
8802 11 00	Of an unladen weight not exceeding 2,000 u	2.5%
8802 12 00	Of an unladen weight exceeding 2,000 u.	2.5%
8802 20 00	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 u.	2.5%
8802 30 00	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 u. but not exceeding 15,000 u.	2.5%
8802 40 00	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 u.	2.5%
8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	2.5%
8803	Parts of goods of heading 8801 or 8802	2.5%
8803 10 00	Propellers and rotors and parts thereof	2.5%
8803 20 00	Under-carriages and parts thereof	2.5%
8803 30 00	Other parts of aeroplanes or helicopters	2.5%
8803 90 00	Other	2.5%
8804	Parachuts (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	
8804 00	Parachuts (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	2.5%
8804 00 10	Parachutes (including dirigible parachutes and paragliders) and parts and accessories thereof	2.5%
8804 00 20	Rotochutes; parts and accessories thereof	2.5%

(1)	(2)	(3)
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	
8805 10	Aircraft launching gear and parts thereof; deck arrestor or similar gear and parts thereof:	2.5%
8805 10 10	Aircraft launching gear	2.5%
8805 10 20	Deck arrestor or similar gear	2.5%
8805 10 30	Part of aircraft launching gear and deck-arrestor or similar gear	2.5%
	Ground flying trainers and parts thereof:	2.5%
8805 21 00	Air combat simulators and parts thereof	2.5%
8805 29 00	Other	2.5%

CHAPTER 89

Ships, boats and floating structures

Note :

A hull, an unfinished or incomplete vessel, assembled, unassembled, or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 8906 if it does not have the essential character of a vessel of a particular kind.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
8901	Cruise ships, execution boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods	
8901 10	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:	4%
8901 10 10	Ships	4%
8901 10 20	Launches	4%
8901 10 30	Boats	4%
8901 10 40	Barges	4%
8901 10 90	Other	4%
8901 20 00	Tankers	4%
8901 30 00	Refrigerated vessels, other than those of sub-heading 8901 20	4%
8901 90 00	Other vessels for transport of the goods and other vessels for the transport of both persons and goods	4%
8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	
8901 00	Fishing vessels, factory ships and other vessels for processing or preserving fishery products:	4%
8901 00 10	Trawlers and other fishing vessels	4%
8901 00 90	Other	4%
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes	
8903 10 00	Inflatable	4%
	Other :	
8903 91 00	Sail boats, with or without auxiliary motor	4%
8903 92 00	Motorboats, other than outboard motorboats	4%
8903 99	Other :	
8903 99 10	Canoes	4%
8903 99 90	Other	4%

(1)	(2)	(3)
8904 00 00	Tugs and pusher craft	
8905	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	4%
8905 10 00	Dredgers	4%
8905 20 00	Floating or submersible drilling or production platforms	4%
8905 90	Other :	4%
8905 90 10	Floating docks	4%
8905 90 90	Other	4%
8906	Other vessels, including warships and lifeboats other than rowing boats	
8906 10 00	Warships	4%
8906 90 00	Other	4%
8907	Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons)	
8907 10 00	Inflatable rafts	4%
8907 90 00	Other	4%
9808 00 00	Vessels and other floating structures for breaking up	4%

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 :

This Chapter does not cover :

- (a) articles of a kind used in machines, appliances or for other technical uses, of canised rubber other than hard rubber (heading 4016), of leather or of composition leather (heading 4204) or textile material (heading 5911);
- (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 6903, ceramic wares for laboratory, chemical or other technical uses, of heading 6909;
- (d) glass mirrors, not optically worked, of heading 7009, or mirrors of base metal or of precious metal, not being optical elements (heading 9306 or Chapter 71);
- (e) goods of heading 7007, 7008, 7011, 7014, 7015 or 7017;
- (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 8413; weight-operated counting or checking machinery, or separately presented weights for balances (heading 8423); lifting or handling machinery (headings 8425 to 8428); paper or paperboard cutting machines of all kinds (heading 8441); fittings for adjusting work or tools on machines of all kinds (heading 8441); fittings for adjusting work or tools on machines-tools, of heading 8466, 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 8470; valves or other appliance of Heading 8481);
- (h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 8512); portable electric lamps of heading 8513; cinematographic sound recording, reproducing or re-recording apparatus (heading 8519 or 8520); sound-heads (heading 8522); still image video cameras, other video camera recorders and digital cameras (heading 8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 8526); numerical control apparatus of heading 8537; sealed beam lamp units of heading 8539; optical fibre cables of heading 8544;

- (ij) searchlights or spotlights of heading 9405;
 - (k) articles of Chapter 95;
 - (l) capacity measures, which are to be classified according to their constituent material; or
 - (m) spools, reels or similar supports (which are to be classified according to their constituent material, for example, in Heading 3923 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 8485, 8548 or 9033) 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 9010, 9013 or 9031) 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 9033.
3. The provisions of Note 4 to Section XVI apply also to this Chapter.
4. Heading 9005 does not apply to telescopic sight 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 9013.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 9013 and in heading 9031 are to be classified in heading 9031.
6. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 9013 and in heading 9031 are to be classified in heading 9031.
- (i) preventing or correcting bodily deformities; or
 - (ii) 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 9032 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, stabilized 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, stabilized against disturbances, by constantly or periodically measuring its actual value.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
9001	Optical fibres and optical fibre bundles, optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	
9001 10 00	Optical fibres, optical fibres bundles and cables	4%
9001 20 00	Sheets and plates of polarizing material	4%
9001 30 00	Contact lenses	4%
9001 40	Spectacle lenses of glass:	4%
9001 40 10	Polarized glass	4%
9001 40 90	Other	4%
9001 50 00	Spectacle lenses of other materials`	4%
9001 90 00	Other :	4%
9001 90 10	Optical calcite crystal	4%
9001 90 90	Other	4%
9002	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	For cameras, projectors or photographic enlargers or reducers	4%
9002 19 00	Other	4%
9002 20 00	Filters	4%
9002 90 00	Other	4%
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof	
	Frames and mountings:	4%
9003 11 00	Of plastics	4%
9003 19 00	Of other materials	4%

(1)	(2)	(3)
9003 90 00	Parts	4%
9004	Spectacles, goggles and the like, corrective, protective or other	
9004 10 00	Sunglasses	4%
9004 90	Other:	4%
9004 90 10	Passive night vision goggles	4%
9004 90 20	Prismatic eyeglasses for reading	4%
9004 90 90	Other	4%
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy	
9005 10 00	Binoculars	4%
9005 80	Other instruments:	4%
9005 80 10	Monocular and refracting telescopes	4%
9005 80 20	Astronomical instruments	4%
9005 80 90	Other	4%
9005 90	Parts and accessories (including mountings)	4%
9005 90 10	Of binocular or telescopes of heading 9005, other than mounting	4%
9005 90 20	Mountings for astronomical instruments	4%
9005 90 90	Other	4%
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flash bulbs other than discharge lamps of heading 8539	
9006 10 00	Cameras of a kind used for preparing printing plates or cylinders	4%
9006 20 00	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	4%
9006 30 00	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	4%
9006 40 00	Instant print cameras	4%
	other cameras:	
9006 51 00	With a through-the-lens view-finder [single lens reflex (SLR)] for roll film of a width not exceeding 35 mm	4%
9006 52 00	Other, for roll film of a width less than 35 mm	4%
9006 53	Other, for roll film of a width of 35 mm:	4%
9006 53 10	Fixed focus 35 mm cameras	4%
9006 53 90	Other	4%
9006 59	Other:	4%

(1)	(2)	(3)
9006 59 10	Fixed focus 110 mm cameras	4%
9006 59 90	Other	4%
	Photographic flashlight apparatus and flashbulbs:	
9006 61 00	Discharge lamp ("electronic") flashlight apparatus	4%
9006 62 00	Flashbulbs, flashcubes and the like	4%
9006 69 00	Other	4%
	Parts and accessories :	
9006 91 00	For cameras	4%
9006 99 00	Other	4%
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus:	
	Cameras:	
9007 11 00	For film of less than 16 mm width or for double- 8 mm film	4%
9007 19 00	Other	4%
9007 20	Projectors :	4%
9007 20 10	For film of less than 16 mm width	4%
9007 20 90	Other	4%
	Parts and accessories :	
9007 91 00	For cameras	4%
9007 92 00	For projectors	4%
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	
9008 10 00	Slide projectors	4%
9008 20 00	Microfilm, microfiche or other microform readers, whether or not capable of producing copies d	4%
9008 30 00	Other image projectors	4%
9008 40 00	Photographic (other than cinematographic) enlargers and reducers	4%
9008 90 00	Parts and accessories	4%
9009	Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus	
	Electrostatic photocopying apparatus:	
9009 11 00	Operating by reproducing the original image directly onto the copy (direct process)	4%
9009 12 00	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	4%
	Other photocopying apparatus:	
9009 21 00	Incorporating an optical system	4%

(1)	(2)	(3)
9009 22 00	Of the contact type	4%
9009 30 00	Thermo-copying apparatus	4%
	Parts and accessories :	
9009 91 00	Automatic document feeders	4%
9009 92 00	Paper feeders	4%
9009 93 00	Sorters	4%
9009 99 00	Other	4%
9010	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials), not specified or included elsewhere in this chapter; negatoscopes; projection screens	
9010 10 00	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	4%
	Apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials:	
9010 41 00	Direct write-on-wafer apparatus	4%
9010 42 00	Step and repeat aligners	4%
9010 49 00	Other	4%
9010 50 00	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	4%
9010 60 00	Projection screens	4%
9010 90 00	Parts and accessories	4%
9011	Compound optical microscope,s including those for photomicrography, cinephotomicrography or microprojection	
9011 10 00	Stereoscopic microscopes	4%
9011 20 00	Other microscopes, for photomicrography, cinephotomicrography or microprojection	4%
9011 80 00	Other microscopes	4%
9011 90 00	Parts and accessories	4%
9012	Microscopes other than optical microscopes; diffraction apparatus	
9012 10	Microscopes other than optical microscopes; diffraction apparatus:	4%
9012 10 10	Electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or recticles	4%
9012 10 90	Other	4%

(1)	(2)	(3)
9012 90 00	Parts and accessories	4%
9013	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 else where in this Chapter	
9013 10	Telescopic sights for fitting to arms, periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI:	4%
9013 10 10	Telescopic sights for fitting to arms	4%
9013 10 20	Periscopes	4%
9013 10 90	Other	4%
9013 20 00	Lasers, other than laser diodes	4%
9013 80	Other devices, appliances and instruments:	4%
9013 80 10	Liquid crystal devices (LCD)	4%
9013 80 90	Other	4%
9013 90	Parts and accessories:	4%
9013 90 10	For liquid crystal devices (LCD)	4%
9013 90 90	Other	4%
9014	Direction finding compasses; other navigational instruments and appliances	
9014 10 00	Direction finding compasses	4%
9014 20 00	Instruments and appliances for aeronautical or space navigation (other than compasses)	4%
9014 80	Other instruments and appliances:	4%
9014 80 10	Echo sounding instrument	4%
9014 80 20	Sextants	4%
9014 80 90	Other	4%
9014 90 00	Parts and accessories	4%
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	
9015 10 00	Rangefinders	4%
9015 20 00	Theodolites and tachymeters (tacheometers)	4%
9015 30	Levels:	4%
9015 30 10	Dumpy levels or engineer's levels or builder's levels (not automatic) and quick set levels with or without horizontal circles	4%
9015 30 90	Other	4%
9015 40 00	Photogrammetrical surveying instruments and appliances	4%
9015 80	Other instruments and appliances:	4%

(1)	(2)	(3)
9015 80 10	Hydrographic instruments	4%
9015 80 20	Meteorological instruments	4%
9015 80 30	Geophysical instruments	4%
9015 80 90	Other	4%
9015 90 00	Parts and accessories	4%
9016	Balances of a sensitivity of 5 cg or better, with or without weights	
9016 00	Balances of a sensitivity of 5cg or better, with or without weights:	4%
9016 00 10	Electric balances	4%
9016 00 20	Other balances	4%
9016 00 90	Parts	4%
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, calipers), not specified or included elsewhere in this chapter	
9017 10 00	Drafting tables and machines, whether or not automatic	4%
9017 20	Other drawing, marking-out or mathematical calculating instruments:	4%
9017 20 10	Drawing and marking-out instruments	4%
9017 20 20	Mathematical calculating instruments	4%
9017 20 30	Pantograph	4%
9017 20 90	Other	4%
9017 30	Micrometers, calipers and gauges:	4%
9017 30 10	Micro-meters and calipers	4%
	Gauges:	
9017 30 21	Plug	4%
9017 30 22	Ring	4%
9017 30 23	Slip	4%
9017 30 29	Other	4%
9017 80	Other instruments:	4%
9017 80 10	Measuring rods and tapes and divided scales	4%
9017 80 90	Other	4%
9017 90 00	Parts and accessories	4%
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electromedical apparatus and sight-testing instruments	
	Electro-diagnostic apparatus (including apparatus for functional	

(1)	(2)	(3)
	exploratory examinations or for checking physiological parameters)	
9018 11 00	Electro-cardiographs	4%
9018 12	Ultrasonic scanning apparatus:	4%
9018 12 10	Linear ultrasound scanner	4%
9018 12 90	Other	4%
9018 13 00	Magnetic resonance imaging apparatus	4%
9018 14 00	Scientigraphic apparatus	4%
9018 19	Other:	4%
9018 19 10	Electro encephalographs	4%
9018 19 20	Echo cardiograph	4%
9018 19 90	Other	4%
9018 20 00	Ultra-violet or infra-red ray apparatus	4%
	Syringes, needles, catheters, cannulae and the like:	
9018 31 00	Syringes, with or without needless	4%
9018 32	Tubular metal needles and needles for sutures:	4%
9018 32 10	Needles for suture	4%
9018 32 20	Hollow needles for injection, aspiration, biopsy and transfusion	4%
9018 32 30	Hilario venus fistula needles	4%
9018 32 90	Other	4%
9018 39	Other:	4%
9018 39 10	Catheters (for urine, stool)d	4%
9018 39 20	Cardiac catheters	4%
9018 39 30	Cannulae	4%
9018 39 90	Other	4%
	Other instruments and appliances, used in dental sciences:	
9018 41 00	Dental drill engines, whether or not combined on a single base with other dental equipment	4%
9018 49 00	Other	4%
9018 50	Other ophthalmic instruments and appliances:	4%
9018 50 10	Ophthalmoscopes	4%
9018 50 20	Tonometers	4%
9018 50 30	Ophthalmic lasers	4%
9018 50 90	Other	4%
9018 90	Other instruments and appliances:	4%
	Diagnostic instruments and apparatus:	
9018 90 11	Instrument and apparatus for measuring blood pressure	4%

(1)	(2)	(3)
9018 90 12	Stethoscopes	4%
9018 90 19	Other	4%
	Surgical tools :	
9018 90 21	Bone saws, drills and trephines	4%
9018 90 22	Knives, scissors and blades	4%
9018 90 23	Forceps, forcep clamps, clips, needle holders, introducers, cephalotribe bone holding and other holding instruments.	4%
9018 90 24	Chisel, gauges, elevators, raspatones, osteotome, craniotome, bone cutters	4%
9018 90 25	Retractors, spatulaprobes, hooks dialators, sounds, mallets	4%
9018 90 29	Other	4%
	Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments;	
9018 90 31	Renal dialysis equipment (artificial kidneys, kidney machines and dialysers)	4%
9018 90 32	Blood tranfusion apparatus	4%
9018 90 33	Haemofiltration instruments	4%
	Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes:	
9018 90 41	Anesthetic apparatus and instruments	4%
9018 90 42	ENT precision instruments	4%
9018 90 43	Acupuncture apparatus	4%
9018 90 44	Endoscopes	4%
	Other :	
9018 90 91	Hilerial or venous shunts	4%
9018 90 92	Baby incubators	4%
9018 90 93	Heart-lung machines	4%
9018 90 94	Defibrillators	4%
9018 90 95	Fibrescopes	4%
9018 90 96	Laprosopes	4%
9018 90 97	Vetrasonic lithotripsy instruments	4%
9018 90 98	Apparatus for nerve stimulation	4%
9018 90 99	Other	4%
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxgen, therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	
9019 10	Mechano-therapy appliances; massage apparatus; phychological aptitude-testing apparatus:	4%

(1)	(2)	(3)
9019 10 10	Mechano-therapy appliances	4%
9019 10 20	Massage apparatus	4%
9019 10 90	Other	4%
9019 20	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:	4%
9019 20 10	Oxygen therapy apparatus	4%
9019 20 90	Other	4%
90 20 00 00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	4%
9021	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	Orthopaedic or fracture appliances	4%
	Artificial teeth and dental fittings:	
9021 21 00	Artificial teeth	4%
9021 29 00	Other	4%
	Other artificial parts of the body:	
9021 31 00	Artificial joints	4%
9021 39 00	Other	4%
9021 40	Hearing aids, excluding parts and accessories :	4%
9021 40 90	Other	4%
9021 50 00	Pacemakers for stimulating heart muscles, excluding parts and accessories	4%
9021 90	Other:	4%
9021 90 10	Parts and accessories of hearing aids	4%
9021 90 90	Other	4%
9022	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 desk, 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	Computed tomography apparatus	4%
9022 13 00	Other, for dental uses	4%

(1)	(2)	(3)
9022 14	Other, for medical, surgical or veterinary uses:	4%
9022 14 10	X-ray generators sand apparatus (non-portable)	4%
9022 14 20	Portable X-ray machine	4%
9022 14 90	Other	4%
9022 19 00	For other uses Apparatus based on the use of alpha, beta or gamma radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	4%
9022 21 00	For medical, surgical, dental or veterinary uses	4%
9022 29 00	For other uses	4%
9022 30 00	X-ray tubes	4%
9022 90	Other, including parts and accessories:	4%
9022 90 10	X-ray valves	4%
9022 90 20	Radiation generation units	4%
9022 90 30	Radiation beam delivery units	4%
9022 90 40	X-ray examination or treatment table, chairs and the like	4%
9022 90 90	Other	4%
9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	
9023 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	4%
9023 00 10	Teaching aids	4%
9023 00 90	Other	4%
9024	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	Machines and appliances for testing metals	4%
9024 80	Other machines and appliances:	4%
9024 80 10	For testing textiles, paper and paperboard Other :	4%
9024 80 91	For testing hardness	4%
9024 80 99	Other	4%
9024 90 00	Parts and accessories	4%
9025	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	

(1)	(2)	(3)
9025 11	instruments: Liquid-filled, for directing reading:	4%
9025 1110	Clinical thermometers	4%
9025 11 90	Other	4%
9025 19	Other:	4%
9025 19 10	Digital thermometers	4%
9025 19 20	Pyrometers	4%
9025 19 90	Other	4%
9025 80	Other instruments:	4%
9025 80 10	Hydrometers and similar floating instruments	4%
9025 80 20	Barometers, not combined with other instruments	4%
9025 80 30	Lactometer	4%
9025 90 00	Parts and accessories	4%
9026	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 9014, 9015, 9028 or 9032	
9026 10	For measuring or checking the flow or level of liquids:	4%
9026 10 10	Flow meters	4%
9026 10 20	Level gauges	4%
9026 10 90	Other	4%
9026 20 00	Other measuring or checking pressure	4%
9026 80	Other instruments or apparatus:	4%
9026 80 10	Heat meters	4%
9026 80 90	Other	4%
9026 90 00	Parts and accessories	4%
9027	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 checking quantities of heat, sound or light (including exposure meters) microtomes	
9027 10 00	Gas or smoke analysis apparatus	4%
9027 20 00	Chromatographs and electrophoresis instruments	4%
9027 30	Spectrometers, spectrophotometers, and spectrographs using optical radiations (UV, visible, IR):	4%
9027 30 10	Spectrometers	4%
9027 30 20	Spectrophotometers	4%
9027 30 90	Other	4%

(1)	(2)	(3)
9027 40 00	Exposure meters	4%
9027 50	Other instruments and apparatus using optical radiations (UV, visible, IR)	4%
9027 50 10	Photometers	4%
9027 50 20	Refractometers	4%
9027 50 30	Polarimeters	4%
9027 50 90	Other	4%
9027 80	Other instruments and apparatus :	4%
9027 80 10	Viscometers	4%
9027 80 20	Calorimeters	4%
9027 80 30	Instruments and apparatus for measuring the surface or interfacial tension of liquids	4%
9027 80 40	Nuclear magnetic resonance instruments	4%
9027 80 90	Other	4%
9027 90	Microtomes; parts and accessories :	4%
9027 90 10	Microtomes, including parts and accessories thereof	4%
9027 90 20	Printed circuit assemblies for the goods of sub-heading 9027 80	4%
9027 90 90	Other	4%
9028	Gas,liquid or electricity supply or production meters, including calibrating meters therefor	
9028 10 00	Gas meters	4%
9028 20 00	Liquid meters	4%
9028 30	Electricity meters:	4%
9028 30 10	For alternating current	4%
9028 30 90	Other	4%
9028 90	Parts and accessories :	4%
9028 90 10	For electricity meters	4%
9028 90 90	Other	4%
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; sped indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	
9029 10	Revolution cokunters, production counters, taximeters, mileometers, pedometers and the like:	4%
9029 10 10	Taximeters	4%
9029 10 90	Other	4%
9029 20	Speed indicators and tachometers; stroboscopes:	4%
9029 20 10	Tachometers, non-electrical	4%

(1)	(2)	(3)
9029 20 20	Spedometers, non-electrical	4%
9029 20 30	Stroboscopes	4%
9029 20 90	Other	4%
9029 90 00	Parts and accessories	4%
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities; excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	
9030 10 00	Instruments and apparatus for measuring or detecting ionizing radiations	4%
9030 20 00	Cathode-ray oscilloscopes and cathode-ray oscillographs	4%
	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:	4%
9030 31 00	Multimeters	4%
9030 39	Other :	4%
9030 39 10	Ammeters, volt meters and watt meters	4%
9030 39 20	Spectrum resistance meters	4%
9030 39 30	Capacitance meter	4%
9030 39 40	Frequency measuring apparatus	4%
9030 39 50	Megar meters	4%
9030 39 90	Other	4%
9030 40 00	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers Other instruments and apparatus:	4%
9030 82 00	For measuring or checking semiconductor wafers or devices	4%
9030 83 00	Other, with a recording device	4%
9030 89	Other :	4%
9030 89 10	Scintillator counters	4%
9030 89 20	Ventroscope	4%
9030 89 90	Other	4%
9030 90	Parts and accessories:	4%
9030 90 10	Of meters and counters	4%
9030 90 90	Other	4%
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	
9031 10 00	Machines for balancing mechanical parts	4%

(1)	(2)	(3)
9031 20 00	Test benches	4%
9031 30 00	Profile projectors	4%
9031 41 00	Other optical instruments and appliances:	
	For inspecting semiconductor wafers, or devices or for inspecting photo-masks or recticles used in manufacturing semiconductor devices	4%
	Other	4%
	Other instruments, appliances and machines	4%
	Parts and accessories	4%
9032	Automatic regulating or controlling instruments and apparatus	
	Thermostats:	4%
	For refrigerating and air-conditioning appliances and machinery	4%
	Other	4%
	Manostats:	4%
	For refrigerating and air-conditioning appliances and machinery	4%
	other	4%
	Other instruments and apparatus:	
	Hydraulic or pneumatic	4%
	Other :	4%
	Electronic automatic regulators	4%
	Other	4%
	Parts and accessories	4%
9033 00 00	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90	4%

CHAPTER 91

Clocks and watches and parts thereof

Notes :

1. This Chapter does not cover :
 - (a) clock or watch gasses or weights (classified according to their constituent material); (b) watch chains (heading 7131 or 7117, 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 7115); clock or watch springs are, however, to be classified as clock or watch parts (heading 9114);
 - (d) bearing balls (heading 7326 or heading 8482, as the case may be); (e) articles of heading 8412 constructed tow ork without an escapement; (f) ball bearings (hearing 8482);
 - (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 9101 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 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in heading 9102.
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.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
9101	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 01 00	With mechanical display only	2%
9101 12 00	With opto-electronic display only	2%
9101 19 00	Other	2%

(1)	(2)	(3)
	<p>Other wrist-watches, whether or not incorporating a stopwatch facility:</p> <p>9101 21 00 With automatic winding</p> <p>9101 29 00 Other</p> <p>Other :</p> <p>9101 91 Electrically operated</p> <p>9101 91 10 Pocket watches</p> <p>9101 91 20 Stop watches</p> <p>9101 91 90 Other</p> <p>9101 99 Other :</p> <p>9101 99 10 Pocket watches</p> <p>9101 99 20 Stop watches</p> <p>9101 99 90 Other</p>	<p>2%</p> <p>2%</p> <p>2%</p> <p>2%</p> <p>2%</p> <p>2%</p> <p>2%</p> <p>2%</p> <p>2%</p> <p>2%</p>
	<p>9102 Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101</p> <p>Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:</p> <p>9102 11 00 With mechanical display only</p> <p>9102 12 00 With opto-electronic display only</p> <p>9102 19 00 Other</p> <p>Other wrist-watches, whether or not incorporating a stop-watch facility:</p> <p>9102 21 00 With automatic winding</p> <p>9102 29 00 Other</p> <p>Other :</p> <p>9102 91 Electrically operated:</p> <p>9102 91 10 Pocket watches</p> <p>9102 91 20 Stop watches</p> <p>9102 91 90 Other</p> <p>9102 99 Other :</p> <p>9102 99 10 Pocket watches</p> <p>9102 99 20 Stop watches</p> <p>9102 99 90 Other</p>	<p>2%</p> <p>2%</p> <p>2%</p> <p>2%</p> <p>2%</p> <p>2%</p> <p>2%</p> <p>2%</p> <p>2%</p> <p>2%</p> <p>2%</p> <p>2%</p> <p>2%</p>
	<p>9103 Clocks with watch movements, excluding clocks of heading 9104</p> <p>9103 10 00 Electrically operated</p> <p>9102 90 00 Other</p>	<p>2%</p> <p>2%</p>
	<p>9104 00 00 Instrument panel clocks and clocks of a similar type for</p>	<p>2%</p>

(1)	(2)	(3)
	vehicles, aircraft, spacecraft or vessels	
9105	Other clocks Alarm	
	clocks: Electrically	
9105 11 00	operated Other	2%
9105 19 00	Wall clocks:	2%
	Electrically operated	
9105 21 00	Other	2%
9105 29 00	Other :	2%
	Battery, accumulator or mains powered	
9105 91 00	Other :	2%
9105 99	Time pieces	2%
9105 99 10	Other	2%
9105 99 90		2%
9106	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	Time-registers; time-recorders	4%
9106 20 00	Parking meters	4%
9106 90 00	Other	4%
9107 00 00	Time switches with clock or watch movement or with synchronous motor	2%
9108	Watch movements, complete and assembled	
	Electrically operated:	
9108 11 00	With mechanical display only or with a device to which a mechanical display can be incorporated	2%
9108 12 00	With opto-electronic display only	2%
9108 19 00	Other	2%
9108 20 00	With automatic winding	2%
9108 90 00	Other	2%
9109	Clock movements, complete and assembled	
	Electrically operated	
9109 11 00	Of alarm clocks	2%
9109 19 00	Other	2%
9109 90 00	Other	2%
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	

(1)	(2)	(3)
	Of watches:	2%
9110 11 00	Complete movements, unassembled or partly assembled (movement sets)	2%
9110 12 00	Incomplete movements, assembled	2%
9110 19 00	Rough movements	2%
9110 90 00	Other	2%
9111	Watch cases and parts thereof	
9111 10 00	Cases of precious metal or of metal clad with precious metal	2%
9111 20 00	Cases of base metal, whether or not gold- or silver- plated	2%
911180 00	Other cases	2%
9111 90 00	Parts	2%
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	
9112 20 00	Cases	2%
9112 90 00	Parts	2%
9113	Watch straps, watch bands and watch bracelets, and parts thereof	
9113 10 00	Of precious metal or of metal clad with precious metal	2%
9113 20	Of base, whether or not gold- or silver- plated:	2%
9113 20 10	Parts	2%
9113 20 90	Other:	2%
9113 90	Other :	2%
9113 90 10	Parts	2%
9113 90 90	Other	2%
9114	Other clock or watch parts	
9114 10	Springs, including hair-springs :	2%
9114 10 10	For watches	2%
9114 10 20	For clocks	2%
9114 20 00	Jewels	2%
9114 30 00	Dials:	2%
9114 30 10	Or watches	2%
9114 30 20	For clocks	2%
9114 40	Plates and bridges:	2%
9114 40 10	For watches	2%
9114 40 20	For clocks	2%
9114 90	Other :	2%
9114 90 10	For watches	2%
9114 90 20	For clocks	2%

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, strobo-scopes 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 9503);
 - (d) brushes for cleaning musical instruments (heading 9603); or
 - (e) collectors' pieces or antiques (heading 9705 or 9706)/

2. Bows and sticks and similar devices used in playing the musical instruments of heading 9202 or 9206 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 9209 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments	
9201 10 00	Upright pianos	4%
9201 20 00	Grand pianos	4%
9201 90 00	Other	4%
9202	Other string musical instruments (for example, guitars, violins, harps)	
9202 10 00	Played with a bow	4%
9202 90 00	Other	4%
9203	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	
9203 00	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds:	4%
9203 00 10	Harmoniums and similar key board instruments with free metal	4%

(1)	(2)	(3)
	reeds:	
9203 00 90	Other	4%
9204	Accordions and similar instruments; mouth organs	
9204 10 00	Accordions and similar instruments	4%
9204 20 00	Mouth organs	4%
9205	Other wind musical instruments (for example, clarinets, trumpets, bagpipes)	
9205 10 00	Brass-wind instruments	4%
9205 90 00	Other :	4%
9205 90 10	Flutes	4%
9205 90 90	Other	4%
9206 00 00	Percussion musical instruments (for example, drums, oxlophones, cymbols, castanets, maracas)	4%
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (example, organs, guitars, accordions)	4%
9207 10 00	Keyboard instruments, other than accordions	4%
9207 90 00	Other	4%
9208	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 signaling instruments	
9208 10 00	Musical boxes	4%
9208 20 00	Other	4%
9209	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 10 00	Metronomes, tuning forks and pitch pipes	4%
9209 20 00	Mechanisms for musical boxes	4%
9209 30 00	Musical instrument strings	4%
	Other :	
9209 91 00	Parts and accessories for pianos	4%
9209 92 00	Parts and accessories for the musical instruments of heading 9202	4%
9209 93 00	Parts and accessories for the musical instruments of heading 9203	4%
9209 94 00	Parts and accessories for the musical instruments of heading 9207	4%
9209 99 00	Other	4%

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, signaling 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 8710);
 - (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);
 - (f) collectors' pieces or antiques (heading 9705 or 9706).

2. In heading 9306, the reference to "Parts thereof" does not include radio or radar apparatus of heading 826.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
9301	Military weapons, other than revolvers, pistols and the arms of heading 9307 Artillery weapons (for example, guns, howitzers and mortars):	
9301 11 00	Self-propelled	4%
9301 19 00	Other	4%
9301 20 00	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projector:	4%
9301 90 00	Other	4%
9302 00 00	Revolvers and pistols, other than those of heading 9303 or 9304	4%
9303	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)	

(1)	(2)	(3)
9303 10 00	Muzzle-loading firearms	4%
9303 20 00	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	4%
9303 30 00	Other sporting, hunting or target-shooting rifles	4%
9303 90 00	Other	4%
9304 00 00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	4%
9305	Parts and accessories of articles of headings 9301 to 9304	
9305 10 00	Of revolvers or pistols	4%
	Of shotguns or rifles of heading 9303:	4%
9305 21 00	Shotgun barrels	4%
9305 29 00	Other	4%
	Other:	
9305 91 00	Of military weapons of heading 9301	4%
9305 99 00	Other	4%
9306	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	
9306 10 00	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	4%
	Shotgun cartridges and parts thereof; air gun pellets:	4%
9306 21 00	Cartridges	4%
9306 29 00	Other	4%
9306 30 00	Other cartridges and parts thereof	4%
9306 90 00	Other	4%
9307 00 00	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	4%

CHAPTER 94

MISCELLAN

EOUS MANUFACTURED ARTICLES

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 7009;
 - (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 8303;
 - (e) furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);
 - (f) lamps and lighting fittings of Chapter 85;
 - (g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 to 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);
 - (h) articles of heading 8714;
 - (ij) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);
 - (k) articles of Chapter 91 (for example, clocks and clock cases); or
 - (l) toy furniture or toy lamps or lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 9505).
2. The articles (other than parts) referred to in headings 9401 to 9403 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 shelves furniture and unit furniture; and
- (b) seats and beds.

3. (a) In headings 9401 to 9403 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 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.
4. For the purposes of heading 9406, the expression “prefabricated buildings” means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof	
9401 10 00	Seats of a kind used for aircraft	2.5%
9401 20 00	Seats of a kind used for motor vehicles	2.5%
9401 30 00	Swivel seats and variable height adjustment	2.5%
9401 40 00	Seats other than garden seats or camping equipment, convertible into beds	2.5%
9401 50 00	Seats of cane, osier, bamboo or similar materials	3.5%
	Other seats, with wooden frames:	
9401 61 00	upholstered	3.5%
9401 69 00	Other	3.5%
	Other seats, with metal frames:	
9401 71 00	Upholstered	3.5%
9401 79 00	Other	3.5%
9401 80 00	Other seats	3.5%
9401 90 00	Parts	3.5%
9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds, with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles	
9402 10	Dentists', barbers' or similar chairs and parts thereof:	4%
9402 10 10	Dentists' chairs and parts thereof	4%
9402 10 90	Other	4%
9402 90	Other:	4%
9402 90 10	Hospitals beds with mechanical fittings	4%
9402 90 20	Parts	4%

(1)	(2)	(3)
9402 90 90	Other	4%
9403	Other furniture and parts thereof	
9403 10	Metal furniture of a kind used in offices:	3.5%
9403 10 10	Of steel	3.5%
9403 10 90	Other	3.5%
9403 20	Other metal furniture:	3.5%
9403 20 10	Of steel	3.5%
9403 20 90	Other	3.5%
9403 30	Wooden furniture of a kind used in offices:	3.5%
9403 30 10	Cabinetware	3.5%
9403 30 90	Other	3.5%
9403 40 00	Wooden furniture of a kind used in the kitchen	3.5%
9403 50	Wooden furniture of a kind used in the bed room:	3.5%
9403 50 10	Bed stead	3.5%
9403 50 90	Other	3.5%
9403 60 00	Other wooden furniture	3.5%
9403 70 00	Furniture of plastics	3.5%
9403 80	Furniture of other materials, including cane, osier, bamboo or similar materials:	3.5%
9403 80 10	Furniture of wicker work or bamboo	3.5%
9403 80 90	Other	3.5%
9403 90 00	Parts	3.5%
9404	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	Mattress supports	3.5%
	Mattresses:	
9404 21	Of cellular rubber or plastics, whether or not covered	
9404 21 10	Of rubber	3.5%
9404 21 90	Of plastic	3.5%
9404 29	Of other materials:	3.5%
9404 29 10	Spring interior	3.5%
9404 29 90	Other	3.5%
9404 30	Sleeping bags:	
9404 30 10	Filled with feathers or down	3.5%
9404 30 90	Other	3.5%

(1)	(2)	(3)
9404 90	Other:	
9404 90 11	Quilts: Filled withfeathers or down	3.5%
9404 90 19	Other	3.5%
9404 90 91	Other : Filled with feathers or down	3.5%
9404 90 99	Other	3.5%
9405	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	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares:	2.5%
9405 10 10	Hanging lamps, complete fittings	2.5%
9405 10 20	Wall lamps	2.5%
9405 10 90	Other	2.5%
9405 20	Electric table, desk, bedside or floor-standing lamps:	2.5%
9405 20 10	Table lamps, complete fittings	2.5%
9405 20 90	Other	2.5%
9405 30 00	Lighting sets of a kind used for Christmas trees	2.5%
9405 40	Other electric lamps and lighting fittings:	2.5%
9405 40 10	Searching lights and sportlights	2.5%
9405 40 90	Other	2.5%
9405 50	Non-electrical lamps and lighting fittings:	2.5%
9405 50 10	Hurricane lanterns	2.5%
9405 50 20	Miner's safety lamps	2.5%
9405 50 31	Oil Pressure lamps: Kerosene pressure lanterns	2.5%
9405 50 39	Other	2.5%
9405 50 40	Solar lanterns or lamps	4%
9405 50 51	Other Oil lamps: Metal	2.5%
9405 50 59	Other	2.5%
9405 60	Illuminated signs, illuminated name-plates and the like:	4%
9405 60 10	Of plastic	4%
9405 60 90	Of other materials	2.5%

(1)	(2)	(3)
	Parts:	
9405 91 00	Of glass	2.5%
9405 92 00	Of Plastics	2.5%
9405 99 00	Other	2.5%
9406	Prefabricated buildings	
9406 00	Prefabricated buildings:	3%
	Green houses:	
9406 00 11	Green house-in ready to assemble sets	3%
9406 00 19	Other	3%
	Other:	
9406 00 91	Prefabricated housing material	3%
9406 00 92	Prefabricated construction for cold storage	3%
9406 00 93	Silos for storing ensilage	3%
9406 00 99	Other	3%

CHAPTER 95

Toys, games and sports requisites; parts and accessories thereof

Notes:

1. This Chapter does not cover:
 - (a) Christmas tree candles (heading 3406);
 - (b) works or other pyrotechnic articles of heading 3604;
 - (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 4206 or Section XI;
 - (d) sports bags or other containers of heading 4202, 4203 or 4304;
 - (e) sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - (f) textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - (g) sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) walking-sticks, whips, riding-crops or the like (heading 6602), or parts thereof (heading 6603);
 - (ij) unmounted glass eyes for dolls or other toys, of heading 7018;
 - (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 8306;
 - (m) pumps for liquids (heading 8413), filtering or purifying machinery and apparatus for liquids or gases (heading 8421), electric motors) heading 8501), electric transformers (heading 8504) or radio remote control apparatus (heading 8526);
 - (n) sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (o) children's bicycles (heading 8712);
 - (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 9004);
 - (r) decoy calls or whistles (heading 9208);
 - (s) arms or other articles of Chapter 93;
 - (t) electric garlands of all kinds (heading 9405); or
 - (u) racket strings, tents or other camping goods, or gloves, mittens and mitts (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. Heading 9503 does not articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g. "pet toys" (classification in their own appropriate heading).

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
9501	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	
9501 00	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages:	2%
9501 00 10	Wheel toys designed to be ridden by children; dolls carriages	2%
9501 00 90	Parts	2%
9502	Dolls representing only human beings	
9502 10	Dolls, whether or not dressed:	1%
9502 10 10	Of wood	1%
9502 10 20	Of metal	1%
9502 10 30	Of plastics	1%
9502 10 90	Other	1%
	Parts and accessories:	
9502 91 00	Garments and accessories therefor, foot-wear and headgear	1%
9502 99 00	Other	1%
9503	Other toys; reduced ("scale") models and similar recreational models, working or not; puzzles of all kinds	
9503 10 00	Electric trains, including tracks, signals and other accessories therefor	1%
9503 20 00	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of sub-heading 9503 10	1%
9503 30 00	Other construction sets and constructional toys	1%
	Toys representing animals or non-human creatures:	
9503 41 00	Stuffed	1%

(1)	(2)	(3)
9503 49	Other:	1%
9503 49 10	Of wood	1%
9503 49 20	Of metal	1%
9503 49 30	Of plastics	1%
9503 49 90	Other	1%
9503 50	Toy musical instruments and apparatus:	1%
9503 50 10	Instruments and apparatus	1%
9503 50 90	Parts	1%
9503 60	Puzzles:	1%
9503 60 10	Of wood	1%
9503 60 90	Other	1%
9503 70	Other toys, put up in sets or outfits:	1%
9503 70 10	Of Plastics	1%
9503 70 90	Other	1%
9503 80	Other toys and models, incorporating a motor:	1%
9503 80 10	Toys and models	1%
9503 80 90	Parts	1%
9503 90	Other:	1%
9503 90 10	Toy weapons	1%
9503 90 20	Other toys	1%
9503 90 90	Parts	1%
9504	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment	
9504 10 00	Video games of a kind used with a television receiver	4%
9504 20 00	Articles and accessories for billiards	2%
9503 30	Other games, operated by coins, bank notes (Papercurrencies), discs or other similar articles, other than bowling alley equipment:	4%
9503 30 10	Carom Board, with or without coins and strikers	2%
9503 30 20	Automatic bowling alley equipment	2%
9504 30 90	Other	1%
9504 40 00	Playing cards	1%
9504 90	Other:	1%
9504 90 10	Chess set, all types	1%
9504 90 90	Other	1%

(1)	(2)	(3)
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	
9505 10 00	Articles for Christmas festivities	3%
9505 90	Other:	3%
9505 9010	Magical equipments	3%
9505 90 90	Other	3%
9506	<p>Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or out-door games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.</p> <p>Snow-skis and other snow-ski equipment:</p> <p>9506 11 00 Skis 2%</p> <p>9506 12 00 Ski-fastenings (ski-bindings) 2%</p> <p>9506 19 00 Other 2%</p> <p>Water-skis, surf-boards, sailboards and other water-sport equipments:</p> <p>9506 21 00 Sailboards 2%</p> <p>9506 29 00 Other 2%</p> <p>Golf clubs and other golf equipment:</p> <p>9506 31 00 Clubs, complete 2%</p> <p>9506 32 00 Balls 2%</p> <p>9506 39 00 Other 2%</p> <p>9506 40 00 Articles and equipment for table-tennis 2%</p> <p>Tennis, badminton or similar rackets, whether or not strung:</p> <p>9506 51 00 Lawn-tennis rackets, whether or not strung 2%</p> <p>9506 59 Other: 2%</p> <p>9506 59 10 Squash or racketball badminton rackets, whether or not strung 2%</p> <p>9506 59 90 Other 2%</p> <p>Balls, other than golf balls and table-tennis balls:</p> <p>9506 61 00 Lawn-tennis balls 2%</p>	
9506 62	Inflatable:	2%

(1)	(2)	(3)
9506 62 10	Football	2%
9506 62 20	Volley ball	2%
9506 62 30	Basket ball	2%
9506 62 90	Other	2%
9506 69	Other:	2%
9506 69 10	Hockey ball	2%
9506 69 20	Cricket ball	2%
9506 69 30	Golf ball	2%
9506 69 40	Rugby ball	2%
9506 69 90	Other	2%
9506 70 00	Ice skates and roller skates, including skating boots with skates attached	2%
	Other:	
9506 91	Articles and equipment for general physical exercise, gymnastics or athletics:	4%
9506 91 10	Boxing equipment	2%
9506 91 90	Other	2%
9506 99	Other.	2%
9506 99 10	Badminton shuttle cocks	2%
9506 99 20	Leg pads and bats for cricket	2%
9506 99 30	Shoulder pads for football	2%
9506 99 40	Hockey sticks and blades	2%
9506 99 50	Polo sticks including blades, shafts and heads	2%
9506 99 60	Sports net	2%
9506 99 70	Tennis and badminton racket pressures	2%
9506 99 80	Shin-guards and elbow or shoulders pads excluding those for football; waist, thigh and hip protective equipment	2%
9506 99 90	Other	2%
9507	Fishing rods, fish-hooks and other fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting requisites	
9507 10 00	Fishing rods	2.5%
9507 20 00	Fish-hooks, whether or not snelled	2.5%
9507 30 00	Fishing reels	2.5%
9507 90	Other	2.5%
9507 90 10	Fish landing and butterfly nets	2.5%
9507 90 90	Other	2.5%
9508	Roundabouts, swings, shooting galleries and other fairground amusements; traveling circuses, traveling menageries and traveling theatres	
9508 10 00	Traveling circuses and traveling menageries	4%
9508 90 00	Other	4%

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 7117);
 - (d) parts of general use, as defined in Note 2 of 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 9601 or 9602 applies, however, to separately presented handles or other parts of such articles;
 - (f) articles of Chapter 90, for example, spectacle frames (heading 9003), mathematical drawing pens (heading 9017), brushes of a kind specialized for use in dentistry or for medical, surgical or veterinary purposes (heading 9018);
 - (g) articles of Chapter 91 (for example, clock or watch cases);
 - (h) musical instruments or parts or accessories thereof (Chapter 92);
 - (i) 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);
 - (m) works of art, collectors' pieces or antiques (Chapter 97).

2. In heading 9602, 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 9603, the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animals 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 9601 to 9606 or 9615, 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, heading 9601 and 9615 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
9601	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	Worked ivory and articles of ivory	2.5%
9601 90	Other:	2.5%
9601 90 10	Worked tortoise-shell and articles thereof	2.5%
9601 90 20	Worked mother-of-pearl and articles thereof	2.5%

(1)	(2)	(3)
9601 90 30	Worked bone (excluding whale bone) and articles thereof	2.5%
9601 90 40	Worked horn, coral and other animal carving material and articles thereof	2.5%
9601 90 90	Other	2.5%
9602	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 modeling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	
9602 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 modeling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gletin:	2%
9602 00 10	Worked vegetable carving material and articles thereof	2%
9602 00 20	Moulded or carved articles of wax, stearin, natural gums and resins and other moulded or caved articles	2%
9602 00 30	Gelatin capsules, empty	2.5%
9602 00 40	Other articles of unhardened gelatin	2.5%
9602 00 90	Other	2.5%
9603	Brooms brushes (including brushes constituting parts of machines, appliances or vehicles), hard-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)	
9603 10 00	Brooms consisting of twigs or other vegetable materials, bound together, with or without handles	2%
9603 10 00 A	Brushes consisting of twigs or other vegetable materials, bound together, with or without handles 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:	2.5%
9603 21 00	Tooth brushes including dental-plate brushes	2.5%
9603 29 00	Other	2.5%
9603 30	Artists' brushes, writing brushes and similar brushes for the application of cosmetics:	
9603 30 10	Artist brushes	2.5%
9603 30 20	Brushes for the application of cosmetics	2.5%
9603 30 90	Other	2.5%

(1)	(2)	(3)
9603 40	Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603 30); paint pads and rollers:	4%
9603 40 10	Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603 30);	3%
9603 40 20	Paint pads and rollers	3%
9603 50 00	Other brushes constituting parts of machines, appliances or vehicles	3%
9603 90 00	Other	3%
9604 00 00	Hand sieves and hand riddles	3%
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	
9605 00	Travel sets for personal toilet, sewing or shoe or clothes cleaning:	3%
9605 00 10	For personal toilet	3%
9605 00 90	Other	3%
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	
9606 10	Press-fasteners, snap-fasteners and press-studs and parts thereof:	3%
9606 10 10	Press-fasteners, snap-fasteners and press-studs	3%
9606 10 20	Parts	3%
	Buttons:	
9606 21 00	Of plastics, not covered with textile material	3%
9606 22 00	Of base metals, not covered with textile material	3%
9606 29	Other:	3%
9606 29 10	Button of coconut shell or wood	3%
9606 29 90	Other	3%
9606 30	Button moulds and other parts of buttons; button blanks:	3%
9606 30 10	Button blanks	3%
9606 30 90	Other	3%
9607	Slide fasteners and parts thereof	
	Slide fasteners:	
9607 11	Fitted with chain scoops of base metal:	3%
9607 11 10	Zip fasteners	3%
9607 11 90	Other	3%
9607 19	Other	3%
9607 19 10	Zip fasteners	3%
9607 19 90	Other	3%
9607 20 00	Parts	3%

(1)	(2)	(3)
9608	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; (including caps and clips) of the foregoing articles, other than those of heading 9609	
9608 10	Ball point pens:	2%
9608 10 10	With liquids ink (for rolling ball pen)	2%
9608 10 90	Other	2%
9608 20 00	Felt tipped and other porous-tipped pens and markers Fountain pens, stylograph pens and other pens:	2%
9608 31	Indian ink drawing pens:	2%
9608 31 10	Stylograph pens	2%
9608 31 90	Other	2%
9608 39	Other:	2%
9608 39 10	High value writing instruments including fountain pens and ball point pens (US \$ 100 and above c.i.f. per unit)	2%
9608 39 20	With body or cap of precious metal or rolled precious metal Other fountain pen:	2%
9608 39 31	With body or cap of precious metal or rolled precious metal	2%
9608 39 39	Other Other:	2%
9608 39 91	With body or cap of precious metal or rolled precious metal	2%
9608 39 99	Other	2%
9608 40 00	Propelling or sliding pencils	2%
9608 50 00	Sets of articles from two or more of the foregoing sub-headings	2%
9608 60	Refills for ball point pens, comprising the ball point and ink-reservoir:	2%
9608 60 10	With liquid ink (for rolling ball-pen)	2%
9608 60 90	Other Other:	2%
9608 91	Pen nibs and nib points:	2%
9608 91 10	Nib points for pen	2%
9608 91 20	Nibs of wool felt or plastics for use in the manufacture of porous tip pen or markets	2%
9608 91 30	Other pen nibs	
9608 91 91	Other: Of metal	2%
9608 91 99	Other	2%

(1)	(2)	(3)
9608 99	Other:	2%
9608 99 10	Pen holders, pencil holders and similar holders	2%
9608 99 90	Other	
9609	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.	
9609 10 00	Pencils and crayons, with leads encased in a rigid sheath	2%
9609 20 00	Pencil leads, black or coloured	2%
9609 90	Other:	2%
9609 90 10	Slate pencils	
9609 90 20	Other pencils	2%
9609 90 30	Pastels, drawing charcoals and writing or drawing chalks and tailors chalks	2%
9609 90 90	Other	2%
9610 00 00	Slates and boards, with writing or drawing surfaces, whether or not framed	2%
9611 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	2%
9612	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	Ribbons:	4%
9612 10 10	Computer printer ribbon	4%
9612 10 20	Ribbon for typewriters, other than electronic and similar machines	4%
9612 10 30	Ribbon for electronic typewriter	4%
9612 10 90	Other	4%
9612 20 00	Ink-pads	2%
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks	
9613 10 00	Pocket lighters, gas fuelled, non-refillable	3.5%
9613 20 00	Pocket lighters, gas fuelled, refillable	3.5%
9613 80	Other lighters:	3.5%
9613 80 10	Electronic	4%
9613 80 90	Other	4%
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	

(1)	(2)	(3)
9614 20 00	Pipes and pipe bowls	3.5%
9614 90	Other:	3.5%
9614 90 10	Huble and buble of base metal	3.5%
9614 90 20	Hookah of coconut shell	3.5%
9614 90 90	Other	3.5%
9615	Combs, hair-slides and the like, hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof	
	Combs, hair-slides and the like:	
9615 11 00	Of hard rubber or plastics	2.5%
9615 19 00	Other	2.5%
9615 90 00	Other	2.5%
9616	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	Scent sprays and similar toilet sprays, and mounts and heads therefor:	2.5%
9616 10 10	Scent sprays and similar toilet sprays	2.5%
9616 10 20	Mounts and heads	2.5%
9616 20 00	Powder-puffs and pads for the applications of cosmetics or toilet preparations	2.5%
9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	
9617 00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners:	2.5%
	Vacuum flasks and other vacuum vessels, complete with case:	
9617 00 11	Vacuum flasks having a capacity not exceeding 0.751	2.5%
9617 00 12	Vacuum flasks having a capacity exceeding 0.751	2.5%
9617 00 13	Casserol and other vacuum containers	2.5%
9617 00 19	Other	2.5%
9617 00 90	Parts (other than glass inners)	2.5%
9618 00 00	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing	2.5%

**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 4907;
 - (b) theatrical scenery, studio back-cloths and the like, of painted canvas (heading 5907) except if they may be classified in heading 9706; or
 - (c) pearls, natural or cultured, or precious or semi-precious stones (heading 7101 to 7103).

2. For the purposes of heading 9702, 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 9703 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 this Schedule.

- (b) Heading 9706 does not apply to articles of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similarly 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 kind or of a value normal to the articles referred to in this Note are to be classified separately.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
9701	Paintings, drawings, and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques	
9701 10	Paintings, drawings and pastels:	
9701 10 10	Madhubani paintings (on textiles)	2%
9701 10 20	Kalamkari paintings (on textiles)	2%
9701 10 30	Rajasthani paintings (on textiles)	2%
9701 10 90	Other	2%
9701 90	Other:	2%
9701 90 91	Domestic articles of wood (hand decorated)	2%
9701 90 92	Restaurant decoration of plastics	
9701 90 99	Other	2%
9703	Original sculptures and statuary, in any material	

(1)	(2)	(3)
9703 00	Original sculptures and statuary, in any material:	2%
9703 00 10	Original sculptures and statuary, in metal	2%
9703 00 20	Original sculptures and statuary, in stone	2%
9703 00 90	Original sculptures and statuary, in other materials	2%
9704	Postage or revenue stamps, stamp-post marks, first-day covers, postal stationery (stamped paper) and the like, used or unused, other than those of heading 4907	
9704 00	Postage or revenue stamps, stamp-post marks, first-day covers, postal stationery (stamped paper) and the like, used or unused, other than those of heading 4907:	
9704 00 10	Used postal stamp	2%
9704 00 20	Used or unused first-day covers for philatelists	2%
9704 00 90	Other	2%
9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	
9705 00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest:	2%
9705 00 10	Stuffed animals and birds (taxidermy)	2%
9705 00 90	Other	2%
9706 00 00	Antiques of an age exceeding one hundred years	4%

CHAPTER 98

Project imports; laboratory chemicals; passengers' baggage, personal importations by air or post; ship stores.

Notes:

c. This Chapter is to be taken to apply to all goods which satisfy the conditions prescribed therein, even though they may be covered by a more specific heading elsewhere in this Schedule.

d. Heading 9801 is to be taken to apply to all goods which are imported in accordance with the regulations made under the provisions of MMC Act, 1888.

e. Heading 9802 covers all chemicals, organic or inorganic, whether or not chemically defined, imported in packing not exceeding 500 gms or 500 milliliters and which can be identified with reference to the purity, markings or other features to show them to be meant for use solely as laboratory chemicals.

f. Headings 9803 and 9804 are taken not to apply to:

- i. motor vehicles;
- ii. alcoholic drinks;
- iii. goods imported through courier service;

g. Heading 9803 is to be taken not to apply to articles imported by a passenger or a member of a crew under an import licence or a Customs Clearance Permit either for his own use or on behalf of others.

h. Heading 9804 is to be taken not to apply to articles imported under an import licence or a Customs Clearance Permit.

Tariff Item	Description of Goods	Rate of Local Body Tax
(1)	(2)	(3)
9801	<p>All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified:</p> <p>Industrial Plant, Irrigation project, Power Project. Mining Project, Project for the exploration for oil or other minerals, and</p>	

(1)	(2)	(3)
	Such other projects as the Municipal Commissioner may, having regard to the economic development of the city notify in this behalf; and spare parts, other raw materials (including semi-finished material) or consumable stores not exceeding 10% of the value of the goods specified above provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.	
9801 00	All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified: Industrial Plant, Irrigation project Power Project. Mining Project, Project for the exploration for oil or other minerals, and Such other projects as the Municipal Commissioner may, having regard to the economic development of the city notify in this behalf; and spare parts, other raw materials (including semi-finished material) or consumable stores not exceeding 10% of the value of the goods specified above provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.	2.5%
9801 00 11	For Industrial plant project	2.5%
9801 00 12	For irrigation plant	2.5%
9801 00 13	For power project	2.5%
9801 00 14	For mining project	2.5%
9801 00 15	Project for exploration of oil or other minerals..	2.5%
9801 00 19	For other projects	2.5%
9801 00 20	Components (whether or not finished or not) or raw materials for the manufacture of aforesaid items required for the initial setting up of a unit or the substantial expansion of a unit	2.5%
9801 00 30	Spare parts and other raw materials (including semi-finished materials or consumable stores for the maintenance of plant or project	2.5%

(1)	(2)	(3)
9802 00 00	Labouratory chemicals	4%
9803 00 00	All dutiable articles, imported by a passenger or a member of a crew in his baggge	4%
9804	All dutiable articles, intended by a passenger use, imported by post or air, and exempted from any prohibition in respect of the imports thereof under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) but excluding articles falling under heading 9803.	
9804 10 00	Drugs	1.%
9804 10 00	Medicine	1.%
9804 90 00	Other	1.%
9805	The following articles of stores on board of a vessel or aircraft on which duty is leviabie under the Octroi Schedule `H', namely :	
9805 10 00	Prepared or preserved meat, fish and vegetables; dairy products; soup; lard; fresh fruits;	2%
9805 90 00	All other consumable stores excluding fuel, lubricating oil, alcoholic drinks and tobacco products.	2%

CHAPTER 99
MISC. RTICLES

Teriff Item	Name of the Article	Rate of Local Body Tax
9901 10 00	1. Cigarette Felter Rods	3.5%
9901 20 00	2. Tobacco Cases & Pouches	3.5%
9901 30 00	3. Cigarette Cases	3.5%
9901 40 00	4. Hukka	3.5%
9902 10 00	Bacon and hams	2%
9902 20 00	Vanaspati	1%
9902 30 00	Hydrogenated Oil	1%
9902 40 00	Chakka	1%
9902 50 00	Pickles	2%
9902 60 00	Mawa	2%
9903 10 00	Articles for Gas Lighting	2%
9904 10 00	Ritha	2.5%
9904 20 00	Saline Substances	2.5%
9904 30 00	Shikakai	2%
9904 40 00	Refinded Salt Petre	2%
9904 50 00	Phenyl	2.75%
9904 60 00	All other substances used in washing and cleaning and their raw materials	2%
9904 70 00		
9905 10 00	Oils used as insecticides	2%
9906 10 00	Ballies	2%
9907 10 00	Paint solutions and compositions	3%
9908 10 00	Grease	2%
9909 10 00	Breeches	2%
9910 10 00	Stoves, Petromax parts & accessories Hardware	2.5%
9911 10 00	Acrylic Fibre	2.75%
9912 10 00	Crockery of all kinds	3%
9913 10 00	Earthen Pipes	3%
9914 10 00	Simulators other than heading 8805	3%
9914 10 00	Mill and Gin Stores including crucibles Cotton Ropes Simulators	2.5%
9915 10 00	Directories, Diaries, Playing Cards, Lottery tickets	2%
9916 10 00	Clinker, Emery Stone or Powers, Stone Chips, Stone for building Coal Ash	3%

Teriff Item	Name of the Article	Rate of Local Body Tax
9917 10 00	Arrowroot, Tamarind Seed Powder, Farina Starches & Sizing materials, Sizing Oils and other substitutes of such articles	2%
9918 10 00	Gatta Purcha and articles made wholly or partly thereof, Adhesives and their Substances	2%
9919 10 00	All porcelainware, Earthenware, Enamelware articles of china clay and chinaware other than crockery	3%
9920 10 00	Firewood	0.25%
9921 10 00	White Oils, Spindle Oils, Furnace Oil, Mava Oil, Sevasol, Solvent Oil, Natural Gasoline, Turkey Red Oil	1%
9921 10 00	Bullion	1%
9922 10 00	All the articles other than those specified in the preceding Chapters and this Chapter and Schedule- B	4%

**Commissioner
Aurangabad Municipal Corporation**

SCHEDULE-“B”

Description of Goods Exemption from Payment of Local Body Tax

Description of the Goods
All types of live animals and birds
Earth, Fresh milk, Curds Salt, Electrical energy and all contraceptives, appliances used for Family Planning purpose imported in the city
All kinds of printed books and Newspapers
Films imported by the Educational Institutions recognized by Government for the purpose of free exhibition to students.
Bonafide luggage and kit belonging to a traveling Circus or to a traveling Company performing Dramas Lok natya or Tamasha as the case may be.
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
Bank notes and currency
Fresh Green Vegetable items imported in Aurangabad Municipal Corporation limit
Old & used household goods on transfer of residence
glass Bangles
All types of Solar Equipments
Sports goods (excluding shoes and apron)
Khadi (Hand spun & Hand Woven) imported by only Khadi Gram udyog Bhandar, Aurangabad
Used office files & documents, Panchangs, Question Sheets, Answer books-blank or used, religious paper poster, tags, portraits
Idols, Statues to be put up in public places
Approved films which shall mean Documentary Films and Indian News Review owned and released by Government.
Goods Imported by Government or any other Organization and certified by the collector for free distribution or at concessional rates for providing relief to distressed persons or cattle during times of famines, fire floods and such other calamities and accompanied at the time of import by a certificate to that effect signed by the Collector or any other responsible Government Officers appointed in this behalf.
Goods imported for the purpose of any exhibition organized by Government a Local Authority or any other Authority which is duly established by Statute shall be exempt from the payment of Local Body Tax. a) The exhibition is organized with the sole, object of promoting public safety. Health convenience or instrument. b) The profit making motive is totally absent in holding such an exhibition. c) The goods that are imported for purpose of the said exhibition are not to be sold and actually are but sold either at the said exhibition or at any other place within Local Body Tax limits of the Corporation.

Commissioner
Aurangabad Municipal Corporation