

Government Notifications

PORTS AND AIRPORTS DEVELOPMENT LEVY ACT, No. 18 OF 2011

Order under Section 3

BY virtue of the powers vested in me by Sub-section (3) of Section 3 of the Ports and Airports Development Levy Act, No. 18 of 2011, I, Mahinda Rajapaksa, Minister of Finance, Economy and Policy Development do hereby this Order declare that,

1. Ports and Airports Development Levy;

- a) Shall be charged and levied on import of each article specified in Column III corresponding to the H. S. Headings and H. S. Codes mentioned in Column I and II of the Schedule I hereto, the concessionary rate of 5.0% as is specified in its corresponding entry in Column IV.
- b) Shall be charged and levied on import of each article specified in Column III corresponding to the H. S. Headings and H. S. Codes mentioned in Column I and II of the Schedule II hereto, the concessionary rate of 7.5% as is specified in its corresponding entry in Column IV.
- c) Shall be exempt on import of each article specified in Column III corresponding to the H. S. Headings and H. S. Codes mentioned in Columns I and II of the Schedule III hereto, and;
- d) Shall be charged and levied on import of any article, other than import of articles as referred to under Sub-paragraph 1(a), 1(b) and 1(c) above, at the rate of 10.0%.

2. Declare the following articles as exempt articles from the payment of Ports and Airports Development Levy on:

- a) Importation of plant, machinery or equipment by any enterprise qualified for a tax holiday under section 16D or under Section 17A of the Inland Revenue Act, No. 10 of 2006, for the use by such enterprise for the purposes specified in the agreement entered into with the Board of Investment of Sri Lanka established under the Board of Investment of Sri Lanka Law, No. 4 of 1978, on which tax is deferred during the project implementation period subject to the fulfillment of the conditions specified in the agreement entered into.
- b) Importation of project related capital goods not being plant, machinery or equipment by any enterprise engaged in construction activities qualified for a tax holiday under Section 17A of the Inland Revenue Act, No. 10 of 2006, which has entered into an agreement with the Board of Investment of Sri Lanka established under the Board of Investment of Sri Lanka Law, No. 4 of 1978, other than the articles in the negative list published by the Secretary to the Treasury, during the project implementation period for the use by such enterprise for construction propose, subject to the conditions such articles are not obtainable in Sri Lanka and recommended by the Director General of Board of Investment on the request made to in that regard by such enterprise.

- c) Importation of project related capital goods during the project implementation period by any export oriented manufacturing enterprise, which has entered into an agreement on or after November 1, 2016, with the Board of Investment of Sri Lanka under Section 17 of Board of Investment of Sri Lanka Law, No. 04 of 1978, where the investment made in the fixed assets other than lands by such enterprise is not less than US\$ 200 million, subject to recommendation by the Director General of Board of Investment on the request made to in that regard by such company.
- d) Import of medical equipment to be donated to a health institution which provides health care services free of charge, as approved by the Minister in charge of the subject of Finance on the recommendation of the Secretary to the relevant line Ministry.
- e) Import of goods (other than motor vehicles and goods for the personal use) required for the purpose of provision of international transportation which are consigned to Sri Lankan Airlines Limited, Mihin Lanka (Pvt) Ltd and Air Lanka Catering Services Ltd.
- f) Importation of samples to Sri Lanka in relation to business worth not more than 50,000/- Rupees subject to such terms and conditions as prescribed by the Director General of Customs.
- g) Importation of project related capital goods by any enterprise, which has entered into an agreement with the Board of Investment of Sri Lanka under Section 17 of the Board of Investment of Sri Lanka Law, No. 4 of 1978, for the use in any project of such enterprise having a capital investment of not less than US\$ 50 million during the project implementation or construction period and prior to the commencement of commercial operations except any project approved under the Commercial Hub Regulation and Strategic Development Project Act, No. 14 of 2008.
- h) Importation of project related capital goods by any enterprise which invests on a project to establish climate controlled warehouse facility/cold chain logistics infrastructure facility, subject to approval of list of goods, as classified under the Harmonized System of Commodity classification (08 Digit basis) by the Secretary to the Ministry of Finance on the recommendation of the Secretary in charge of the subject of the Food Commissioner's Department during the project implementation or construction period of the said project but prior to commencement of commercial operations. Provisions of this paragraph shall be valid for 3 years from the date of publication of this Order.
- i) Sale of yachts and other vessels for pleasure or sports; rowing boats and canoes: sailboats, with or without auxiliary motor classified under the HS Code of 8903.91.00, by any enterprise, which has entered in to an agreement with the Board of Investment of Sri Lanka established under the Board of Investment of Sri Lanka Law, No. 4 of 1978 and engaged in the manufacturing of boats, to any enterprise which has entered into an agreement with the aforesaid Board of Investment of Sri Lanka and chartering such vessels and yachts for supply of service.

3. The orders made under Sub-section (3) of Section 3 of the Ports and Airports Development Levy Act, No. 18 of 2011 and published in the Extraordinary Gazette Notification Nos. 2049/16 of 13.12.2017, 2065/42 of 06.04.2018, 2079/34 of 11.07.2018, 2113/10 of 05.03.2019, 2122/16 of 07.05.2019, 2125/64 of 31.05.2019 and 2142/7 of 24.09.2019 are hereby rescinded without prejudice the validity of anything done under said Orders in this Paragraph 3.

4. This order shall come into effect from 05 December, 2019.



MAHINDA RAJAPAKSA,
Minister of Finance,
Economy and Policy Development.

Ministry of Finance, Economy and Policy Development,
Colombo 01,
05 December, 2019.

SCHEDULE I

| <i>I.</i> <i>H. S.</i> <i>Headings</i> | <i>II.</i> <i>H. S. Code</i> | <i>III.</i> <i>Description</i> | <i>IV.</i> <i>Concessionary</i> <i>Rate</i> |
|--|---------------------------------|---|---|
| 07.12 | | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. | |
| | 0712.20 | Onions | 5.0% |
| | 0712.90 | Other vegetables; mixtures of vegetables : | |
| | 0712.90.10 | Garlic | 5.0% |
| 10.01 | | Wheat and meslin (+). | |
| | | Durum wheat : | |
| | 1001.11 | Seed | 5.0% |
| | 1001.19 | Other | 5.0% |
| | | Other : | |
| | 1001.91 | Seed | |
| | 1001.91.10 | Wheat grain | 5.0% |
| | 1001.91.90 | Other | 5.0% |
| | 1001.99 | Other : | |
| | 1001.99.10 | Wheat grain | 5.0% |
| | 1001.99.90 | Other | 5.0% |
| 27.09 | | Petroleum oils and oils obtained from bituminous minerals, crude : | |
| | 2709.00.10 | Petroleum oils | 5.0% |
| 29.01 | | Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives. | |

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| | 2901.10 | Saturated | 5.0% |
| | | Unsaturated : | |
| | 2901.21 | Ethylene | 5.0% |
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| 29.02 | | Cyclic hydrocarbons. | |
| | | Cyclanes, cyclenes and cycloterpenes : | |
| | 2902.19 | Other | 5.0% |
| | 2902.30 | Toluene | 5.0% |
| | | Xylenes : | |
| | 2902.41 | o-Xylene | 5.0% |
| | 2902.44 | Mixed xylene isomers | 5.0% |
| | 2902.50 | Styrene | 5.0% |
| | 2902.70 | Cumene | 5.0% |
| | 2902.90 | Other | 5.0% |
| | | | |
| 29.03 | | Halogenated derivatives of hydrocarbons. | |
| | | Saturated chlorinated derivatives of acyclic hydrocarbons : | |
| | 2903.11 | Chloromethane (methyl chloride) and chloroethane (ethyl chloride) | 5.0% |
| | 2903.12 | Dichloromethane (methylene chloride) | 5.0% |
| | 2903.14 | Carbon tetrachloride | 5.0% |
| | 2903.15 | Ethylene dichloride (ISO) (1,2-dichloroethane) | 5.0% |
| | 2903.19 | Other : | |
| | 2903.19.90 | Other | 5.0% |
| | | Unsaturated chlorinated derivatives of acyclic hydrocarbons : | |
| | 2903.21 | Vinyl chloride (chloroethylene) | 5.0% |
| | 2903.23 | Tetrachloroethylene (perchloroethylene) | 5.0% |
| | 2903.29 | Other : | |
| | 2903.29.90 | Other | 5.0% |
| | | Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons : | |
| | 2903.31 | Ethylene dibromide (ISO) (1,2- dibromoethane) | 5.0% |
| | 2903.39 | Other : | |
| | | Saturated Fluorinated derivatives of acyclic hydrocarbons : | |
| | 2903.39.11 | Trifluoromethane (HFC-23) | 5.0% |
| | 2903.39.12 | Difluoromethane (HFC-32) | 5.0% |
| | 2903.39.13 | Fluoromethane (HFC-41), 1,2-difluoroethane (HFC152) and 1,1-difluoroethane(HFC-152a) | 5.0% |
| | 2903.39.14 | Pentafluoroethane (HFC-125), 1,1,1trifluoroethane (HFC-143a) and 1,1,2trifluoroethane (HFC-143) | 5.0% |
| | 2903.39.15 | 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2tetrafluoroethane (HFC-134) | 5.0% |
| | 2903.39.16 | 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-36cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa) | 5.0% |
| | 2903.39.17 | 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca) | 5.0% |
| | 2903.39.18 | 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-4310mee) | 5.0% |
| | 2903.39.19 | Other | 5.0% |
| | | Unsaturated fluorinated derivatives of acyclic hydrocarbons : | |
| | 2903.39.21 | 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3tetrafluoropropene (HFO-1234ze) and (Z)1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz) | 5.0% |
| | 2903.39.29 | Other | 5.0% |

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| | | Brominated or iodinated derivatives of acyclic hydrocarbons : | |
| | 2903.39.31 | Methyl bromide (bromomethane) | 5.0% |
| | 2903.39.39 | Other | 5.0% |
| | 2903.39.40 | 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1propene | 5.0% |
| | 2903.39.90 | Other | 5.0% |
| | | Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens : | |
| | 2903.71 | Chlorodifluoromethane | 5.0% |
| | 2903.72 | Dichlorotrifluoroethane | 5.0% |
| | 2903.73 | Dichlorofluoroethane | 5.0% |
| | 2903.74 | Chlorodifluoroethane | 5.0% |
| | 2903.75 | Dichloropentafluoropropane | 5.0% |
| | 2903.76 | Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethane | 5.0% |
| | 2903.77 | Other, perhalogenated only with fluorine and chlorine | |
| | | Methane perhalogenated only with fluorine and chlorine : | |
| | 2903.77.11 | Chloro-fl uoro-methane | 5.0% |
| | 2903.77.12 | Chloro-trifluoro-methane | 5.0% |
| | 2903.77.13 | Dichloro-fluoro-methane | 5.0% |
| | 2903.77.14 | Dichloro-difluoro-methane | 5.0% |
| | 2903.77.15 | Trichloro-fluoro-methane | 5.0% |
| | | Ethane perhalogenated with one or two chlorine atoms respectively, and one or more fl uorine atoms : | |
| | 2903.77.21 | Chloro-fluoro-ethane | 5.0% |
| | 2903.77.22 | Chloro- trifluoro-ethane | 5.0% |
| | 2903.77.23 | Chloro-tetrafluoro-ethane | 5.0% |
| | 2903.77.24 | Chloro-pentafluoro-ethane | 5.0% |
| | 2903.77.25 | Dichloro-difluoro-ethane | 5.0% |
| | 2903.77.26 | Dichloro-tetrafluoro-ethane | 5.0% |
| | | Ethane perhalogenated with three or more chlorine atoms respectively, and one or more fl uorine atoms : | |
| | 2903.77.31 | Trichloro-fluoro-ethane | 5.0% |
| | 2903.77.32 | Trichloro-difluoro-ethane | 5.0% |
| | 2903.77.33 | Trichloro-trifluoro-ethane | 5.0% |
| | 2903.77.34 | Tetrachloro-fluoro-ethane | 5.0% |
| | 2903.77.35 | Tetrachloro-difluoro-ethane | 5.0% |
| | 2903.77.36 | Pentachloro-fluoro-ethane | 5.0% |
| | | Propane perhalogenated only with one chlorine atom and one or more fl uorine atoms : | |
| | 2903.77.41 | Chloro-fluoro-propane | 5.0% |
| | 2903.77.42 | Chloro-difluoro-propane | 5.0% |
| | 2903.77.43 | Chloro-triafluoro-propane | 5.0% |
| | 2903.77.44 | Chloro-tetrafluoro-propane | 5.0% |
| | 2903.77.45 | Chloro-pentafluoro-propane | 5.0% |
| | 2903.77.46 | Chloro-hexafluoro-propane | 5.0% |
| | 2903.77.47 | Chloro-heptafluoro-propane | 5.0% |
| | | Propane perhalogenated only with two chlorine atoms and one or more fluorine atoms : | |
| | 2903.77.51 | Dichloro-fluoro-propane | 5.0% |
| | 2903.77.52 | Dichloro-difluoro-propane | 5.0% |
| | 2903.77.53 | Dichloro-trifluoro-propane | 5.0% |
| | 2903.77.54 | Dichloro-tetrafluoro-propane | 5.0% |
| | 2903.77.55 | Dichloro-pentafluoro-propane | 5.0% |
| | | Propane perhalogenated only with three or four chlorine atoms | |

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| | | respectively, and one or more fluorine atoms : | |
| | 2903.77.61 | Trichloro-fluoro-propane | 5.0% |
| | 2903.77.62 | Trichloro-difluoro-propane | 5.0% |
| | 2903.77.63 | Trichloro-trifluoro-propane | 5.0% |
| | 2903.77.64 | Trichloro-tetrafluoro-propane | 5.0% |
| | 2903.77.65 | Trichloro-pentafluoro-propane | 5.0% |
| | 2903.77.66 | Tetrachloro-fluoro-propane | 5.0% |
| | 2903.77.67 | Tetrachloro-difluoro-propane | 5.0% |
| | 2903.77.68 | Tetrachloro-trifluoro-propane | 5.0% |
| | 2903.77.69 | Tetrachloro-tetrafluoro-propane | 5.0% |
| | | Propane perhalogenated only with five or more chlorine atoms respectively, and one or more fluorine atoms : | |
| | 2903.77.71 | Pentachloro-fluoro-propane | 5.0% |
| | 2903.77.72 | Pentachloro-difluoro-propane | 5.0% |
| | 2903.77.73 | Pentachloro-trifluoro-propane | 5.0% |
| | 2903.77.74 | Hexachloro-fluoro-propane | 5.0% |
| | 2903.77.75 | Hexachloro-difluoro-propane | 5.0% |
| | 2903.77.76 | Heptachloro-fluoro-propane | 5.0% |
| | 2903.77.80 | Other hydrocarbons with more than three carbon atoms, perhalogenated only with chlorine and one or more fluorine atoms : | 5.0% |
| | | Methane perhalogenated with bromine and chlorine only : | |
| | 2903.78.11 | Bromo-chloro-methane | 5.0% |
| | 2903.78.12 | Bromo-dichloro -methane | 5.0% |
| | 2903.78.13 | Bromo-trichloro -methane | 5.0% |
| | 2903.78.14 | Dibromo-chloro-methane | 5.0% |
| | 2903.78.15 | Dibromo-dichloro-methane | 5.0% |
| | 2903.78.16 | Tribromo-chloro-methane | 5.0% |
| | | Ethane perhalogenated with one bromine atom and one or more chlorine atoms : | |
| | 2903.78.21 | Bromo-chloro-ethane | 5.0% |
| | 2903.78.22 | Bromo-dichloro-ethane | 5.0% |
| | 2903.78.23 | Bromo-trichloro-ethane | 5.0% |
| | 2903.78.24 | Bromo-tetrachloro-ethane | 5.0% |
| | 2903.78.25 | Bromo-pentachloro-ethane | 5.0% |
| | | Ethane perhalogenated with two or more bromine atoms respectively, and one or more chlorine atoms : | |
| | 2903.78.31 | Dibromo-chloro-ethane | 5.0% |
| | 2903.78.32 | Dibromo-dichloro-ethane | 5.0% |
| | 2903.78.33 | Dibromo-trichloro-ethane | 5.0% |
| | 2903.78.34 | Dibromo-tetrachloro-ethane | 5.0% |
| | 2903.78.35 | Tribromo-chloro-ethane | 5.0% |
| | 2903.78.36 | Tribromo-dichloro-ethane | 5.0% |
| | 2903.78.37 | Tribromo-trichloro-ethane | 5.0% |
| | 2903.78.38 | Tetrabromo-chloro-ethane and Tetrabromo-dichloro-ethane | 5.0% |
| | 2903.78.39 | Pentabromo-chloro-ethane | 5.0% |
| | | Propane perhalogenated with one bromine atom and one or more chlorine atoms : | |
| | 2903.78.41 | Bromo-chloro-propane | 5.0% |
| | 2903.78.42 | Bromo-dichloro-propane | 5.0% |
| | 2903.78.43 | Bromo-trichloro-propane | 5.0% |
| | 2903.78.44 | Bromo-tetrachloro-propane | 5.0% |
| | 2903.78.45 | Bromo-pentachloro-propane | 5.0% |
| | 2903.78.46 | Bromo-hexachloro-propane | 5.0% |

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| | 2903.78.47 | Bromo-heptachloro-propane | 5.0% |
| | | Propane perhalogenated with two bromine atoms and one or more chlorine atoms : | |
| | 2903.78.51 | Dibromo-chloro-propane (DBCP) | 5.0% |
| | 2903.78.52 | Dibromo-dichloro-propane | 5.0% |
| | 2903.78.53 | Dibromo-trichloro-propane | 5.0% |
| | 2903.78.54 | Dibromo-tetrachloro-propane | 5.0% |
| | 2903.78.55 | Dibromo-pentachloro-propane | 5.0% |
| | 2903.78.56 | Dibromo-hexachloro-propane | 5.0% |
| | | Propane perhalogenated with three or four bromine atoms respectively, and one or more chlorine atoms : | |
| | 2903.78.61 | Tribromo-chloro-propane | 5.0% |
| | 2903.78.62 | Tribromo-dichloro-propane | 5.0% |
| | 2903.78.63 | Tribromo-trichloro-propane | 5.0% |
| | 2903.78.64 | Tribromo-tetrachloro-propane | 5.0% |
| | 2903.78.65 | Tribromo-pentachloro-propane | 5.0% |
| | 2903.78.66 | Tettabromo-chloro-propane | 5.0% |
| | 2903.78.67 | Tettabromo-dichloro-propane | 5.0% |
| | 2903.78.68 | Tettabromo-trichloro-propane | 5.0% |
| | 2903.78.69 | Tettabromo-tetrachloro-propane | 5.0% |
| | | Propane perhalogenated with five or more bromine atoms respectively, and one or more chlorine atoms: and other hydrocarbons containing four or more carbon atoms respectively, perhalogenated only with bromine and chlorine : | |
| | 2903.78.71 | Pentabromo-chloro-propane | 5.0% |
| | 2903.78.72 | Pentabromo-dichloro-propane | 5.0% |
| | 2903.78.73 | Pentabromo-trichloro-propane | 5.0% |
| | 2903.78.74 | Hexabromo-chloro-propane | 5.0% |
| | 2903.78.75 | Hexabromo-dichloro-propane | 5.0% |
| | 2903.78.76 | Heptabromo-chloro-propane | 5.0% |
| | 2903.78.77 | Other hydrocarbons containing four or more carbon atoms respectively, perhalogenated only with bromine and chlorine : | 5.0% |
| | | Other hydrocarbons perhalogenated only with bromine and fluorine : | |
| | 2903.78.81 | Derivatives of methane with one, two or three bromine atoms respectively, and one or more fluorine atoms, the following : Bromo-fluoro-methane, Bromo-difluoro-methane, Bromo-trifluoro-methane, Dibromo-fluoro-methane, Dibromo-difluoro-methane, Tribromo-fluoro-methane. | 5.0% |
| | 2903.78.82 | Derivatives of ethane, with one bromine atom and one or more fluorine atoms, namely : Bromo-fluoro-ethane, Bromo-difluoro-ethane, Bromo-trifluoro-ethane, Bromo-tetrafluoro-ethane, Bromo-pentafluoro-ethane. | 5.0% |
| | 2903.78.83 | Derivatives of ethane, with two bromine atoms and one or more fluorine atoms, namely : Dibromo-fluoro-ethane, Dibromo-difluoro-ethane, Dibromo-trifluoro-ethane, Dibromo-tetrafluoro-ethane. | 5.0% |

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| 2903.78.84 | Other derivatives of ethane with three or more bromine atoms and one or more fluorine atoms, namely : Tribromo-fluoro-ethane, Tribromo-difluoro-ethane, Tribromo-trifluoro-ethane, Tetrabromo-fluoro-ethane, Tetrabromo-difluoro-ethane, Pentabromo-fluoro-ethane. | 5.0% |
| 2903.78.85 | Derivatives of propane, with one bromine atom and one or more fluorine atoms, namely : Bromo-fluoro-propane, Bromo-difluoro-propane, Bromo-trifluoro-propane, Bromo-tetrafluoro-propane, Bromo-pentafluoro-propane, Bromo-hexafluoro-propane, Bromo-heptafluoro-propane. | 5.0% |
| 2903.78.86 | Derivatives of propane, with two bromine atoms and one or more fluorine atoms, namely : Dibromo-fluoro-propane, Dibromo-difluoro-propane, Dibromo-trifluoro-propane, Dibromo-tetrafluoro-propane, Dibromo-pentafluoro-propane, Dibromo-hexafluoro-propane. | 5.0% |
| 2903.78.87 | Derivatives of propane, with three bromine atoms and one or more fluorine atoms, namely : Tribromo-fluoro-propane, Tribromo-difluoro-propane, Tribromo-trifluoro-propane, Tribromo-tetrafluoro-propane, Tribromo-pentafluoro-propane. | 5.0% |
| 2903.78.88 | Derivatives of propane, with four bromine atoms and one or more fluorine atoms, namely : Tetrabromo-fluoro-propane, Tetrabromo-difluoro-propane, Tetrabromo-trifluoro-propane, Tetrabromo-tetrafluoro-propane, | 5.0% |
| 2903.78.89 | Other derivatives of propane, with five or six bromine atoms respectively and one or more fluorine atoms, namely : Pentabromo-fluoro-propane, Pentabromo-difluoro-propane, Pentabromo-trifluoro-propane, Hexabromo-fluoro-propane, Hexabromo-difluoro-propane, Heptabromo-fluoro-propane. | 5.0% |
| 2903.78.90 | Other hydrocarbons containing four or more carbon atoms perhalogenated with bromine and fluorine : | 5.0% |
| 2903.79 | Other | 5.0% |
| | Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons : | |
| 2903.81 | 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN) | 5.0% |
| 2903.83 | Mirex (ISO) | 5.0% |
| 2903.89 | Other : | |

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| | 2903.89.10 | Toxaphene (Camphechlor) | 5.0% |
| | 2903.89.90 | Other | 5.0% |
| | | Halogenated derivatives of aromatic hydrocarbons : | |
| | 2903.91 | Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene | 5.0% |
| | 2903.92 | Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) : | |
| | 2903.92.10 | Hexachlorobenzene (ISO) | 5.0% |
| | 2903.92.20 | DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(pchlorophenyl)ethane) | 5.0% |
| | 2903.93 | Pentachlorobenzene (ISO) | 5.0% |
| | 2903.94 | Hexabromobiphenyls | 5.0% |
| | 2903.99 | Other | |
| | | Phenyl derivatives : | |
| | 2903.99.12 | Other Polybrominated biphenyls (PBB) | 5.0% |
| | 2903.99.13 | Polychlorinated biphenyls | 5.0% |
| | 2903.99.14 | Polychlorinated terphenyls | 5.0% |
| | 2903.99.19 | Other | 5.0% |
| | | | |
| 29.04 | | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated. | |
| | 2904.10 | Derivatives containing only sulpho groups, their salts and ethyl esters | 5.0% |
| | | Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride : | |
| | 2904.31 | Perfluorooctane sulphonic acid | 5.0% |
| | 2904.32 | Ammonium perfluorooctane sulphonate | 5.0% |
| | 2904.33 | Lithium perfluorooctane sulphonate | 5.0% |
| | 2904.34 | Potassium perfluorooctane sulphonate | 5.0% |
| | 2904.35 | Other salts of perfluorooctane sulphonic acid | 5.0% |
| | 2904.36 | Perfluorooctane sulphonyl fluoride | 5.0% |
| | | Other : | |
| | 2904.91 | Trichloronitromethane (chloropicrin) | 5.0% |
| | 2904.99 | Other | 5.0% |
| | | | |
| 29.05 | | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. | |
| | | Saturated monohydric alcohols : | |
| | 2905.11 | Methanol (methyl alcohol) | 5.0% |
| | 2905.12 | Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) | 5.0% |
| | 2905.13 | Butan-1-ol (n-butyl alcohol) | 5.0% |
| | 2905.14 | Other butanols | 5.0% |
| | 2905.17 | Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol) | 5.0% |
| | 2905.19 | Other : | |
| | 2905.19.90 | Other | 5.0% |
| | | Unsaturated monohydric alcohols : | |
| | 2905.22 | Acyclic terpene alcohols | 5.0% |
| | | Diols : | |
| | 2905.31 | Ethylene glycol (ethanediol) | 5.0% |
| | 2905.32 | Propylene glycol (propane-1,2-diol) | 5.0% |
| | 2905.39 | Other | 5.0% |
| | | Other polyhydric alcohols : | |
| | 2905.41 | 2-Ethyl-2 (hydroxymethyl)propane-1,3-diol (trimethylolpropane) | 5.0% |
| | 2905.42 | Pentaerythritol | 5.0% |
| | 2905.44 | D-glucitol (sorbitol) | 5.0% |

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| | 2905.45 | Glycerol | 5.0% |
| | | Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols : | |
| | 2905.51 | Ethchlorvynol (INN) | 5.0% |
| | | | |
| 29.06 | | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. | |
| | | Cyclanic, cyclenic or cycloterpenic : | |
| | 2906.11 | Menthol | 5.0% |
| | 2906.19 | Other | 5.0% |
| | | Aromatic : | |
| | 2906.21 | Benzyl alcohol | 5.0% |
| | 2906.29 | Other | 5.0% |
| | | | |
| 29.07 | | Phenols; phenol-alcohols. | |
| | | Monophenols : | |
| | 2907.11 | Phenol (hydroxybenzene) and its salts | 5.0% |
| | 2907.12 | Cresols and their salts | 5.0% |
| | 2907.13 | Octylphenol, nonylphenol and their isomers; salts thereof | 5.0% |
| | 2907.19 | Other | 5.0% |
| | | Polyphenols; phenol-alcohols : | |
| | 2907.22 | Hydroquinone (quinol) and its salts | 5.0% |
| | | | |
| 29.08 | | Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols. | |
| | | Derivatives containing only halogen substituents and their salts : | |
| | 2908.11 | Pentachlorophenol (ISO) | 5.0% |
| | | Other : | |
| | 2908.91 | Dinoseb (ISO) and its salts 2.5% | 5.0% |
| | 2908.92 | 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts | 5.0% |
| | | | |
| 29.09 | | Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives. | |
| | | Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives : | |
| | 2909.11 | Diethyl ether | 5.0% |
| | 2909.19 | Other : | |
| | 2909.19.10 | Nitrated derivatives | 5.0% |
| | 2909.20 | Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives : | |
| | 2909.20.10 | Nitrated derivatives | 5.0% |
| | 2909.30 | Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives : | |
| | | Other : | |
| | 2909.30.91 | Tetrabromo diphenyl ether | 5.0% |
| | 2909.30.92 | Pentabromo diphenyl ether | 5.0% |
| | 2909.30.93 | Hexabromo diphenyl ether | 5.0% |
| | 2909.30.94 | Heptabromo diphenyl ether | 5.0% |
| | | Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives : | |
| | 2909.41 | 2,2'-Oxydiethanol (diethylene glycol, digol) : | |
| | 2909.41.90 | Other | 5.0% |

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| | 2909.43 | Monobutyl ethers of ethylene glycol or of diethylene glycol : | |
| | 2909.43.10 | Nitrated derivatives | 5.0% |
| | 2909.43.90 | Other | 5.0% |
| | 2909.44 | Other monoalkylethers of ethylene glycol or of diethylene glycol : | |
| | 2909.44.90 | Other | 5.0% |
| | 2909.49 | Other : | |
| | 2909.49.90 | Other | 5.0% |
| | 2909.50 | Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives : | |
| | 2909.50.90 | Other | 5.0% |
| | 2909.60 | Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives : | |
| | 2909.60.90 | Other | 5.0% |
| | | | |
| 29.10 | | Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | |
| | 2910.90 | Other | 5.0% |
| | | | |
| 29.12 | | Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde. | |
| | | Acyclic aldehydes without other oxygen function : | |
| | 2912.11 | Methanal (formaldehyde) | 5.0% |
| | 2912.19 | Other | 5.0% |
| | | Cyclic aldehydes without other oxygen function : | |
| | 2912.29 | Other | 5.0% |
| | | Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function : | |
| | 2912.41 | Vanillin (4-hydroxy-3-methoxybenzaldehyde) 2.5% | 5.0% |
| | 2912.42 | Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde) | 5.0% |
| | 2912.50 | Cyclic polymers of aldehydes : | |
| | 2912.50.10 | Metaldehyde 2.5% | 5.0% |
| | 2912.60 | Paraformaldehyde | 5.0% |
| | | | |
| 29.14 | | Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | |
| | | Acyclic ketones without other oxygen function : | |
| | 2914.11 | Acetone 2.5% 2914.12 2.5% 2914.13 | 5.0% |
| | 2914.12 | Butanone (methyl ethyl ketone) | 5.0% |
| | 2914.13 | 4-Methylpentan-2-one (methyl isobutyl ketone) | 5.0% |
| | | Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function : | |
| | 2914.22 | Cyclohexanone and methylcyclohexanones | 5.0% |
| | 2914.29 | Other : | |
| | 2914.29.10 | Camphor | 5.0% |
| | 2914.29.90 | Other | 5.0% |
| | | Aromatic ketones without other oxygen function : | |
| | 2914.31 | Phenylacetone (phenylpropan-2-one) | 5.0% |
| | 2914.39 | Other | 5.0% |
| | 2914.40 | Ketone-alcohols and ketone-aldehydes | 5.0% |
| | 2914.50 | Ketone-phenols and ketones with other oxygen function | 5.0% |
| | | Quinones : | |
| | 2914.69 | Other | 5.0% |

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| 29.15 | | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | |
| | | Formic acid, its salts and esters : | |
| | 2915.11 | Formic acid | 5.0% |
| | 2915.12 | Salts of formic acid | 5.0% |
| | | Acetic acid and its salts; acetic anhydride : | |
| | 2915.21 | Acetic acid | 5.0% |
| | 2915.29 | Other | 5.0% |
| | | Esters of acetic acid : | |
| | 2915.31 | Ethyl acetate | 5.0% |
| | 2915.32 | Vinyl acetate | 5.0% |
| | 2915.33 | n-Butyl acetate | 5.0% |
| | 2915.36 | Dinoseb (ISO) acetate | 5.0% |
| | 2915.39 | Other | 5.0% |
| | 2915.50 | Propionic acid, its salts and esters | 5.0% |
| | 2915.60 | Butanoic acids, pentanoic acids, their salts and esters | 5.0% |
| | 2915.70 | Palmitic acid, stearic acid, their salts and esters | 5.0% |
| | 2915.90 | Other | 5.0% |
| 29.16 | | Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | |
| | | Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives : | |
| | 2916.11 | Acrylic acid and its salts | 5.0% |
| | 2916.12 | Esters of acrylic acid | 5.0% |
| | 2916.13 | Methacrylic acid and its salts | 5.0% |
| | 2916.14 | Esters of methacrylic acid | 5.0% |
| | 2916.16 | Binapacryl (ISO) | 5.0% |
| | 2916.19 | Other | 5.0% |
| | 2916.20 | Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxiacids and their derivatives : | |
| | 2916.20.30 | Prallethrin (ETOC) 2.5 | 5.0% |
| | 2916.20.40 | Transfluthrin | 5.0% |
| | | Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxiacids and their derivatives : | |
| | 2916.31 | Benzoic acid, its salts and esters | 5.0% |
| | 2916.32 | Benzoyl peroxide and benzoyl chloride | 5.0% |
| 29.17 | | Polycarboxylic acids, their anhydrides, halides, peroxides and peroxiacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | |
| | | Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives : | |
| | 2917.11 | Oxalic acid, its salts and esters | 5.0% |
| | 2917.14 | Maleic anhydride | 5.0% |
| | 2917.19 | Other | 5.0% |
| | 2917.20 | Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 5.0% |
| | | Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxiacids and their derivatives : | |
| | 2917.32 | Dioctyl orthophthalates | 5.0% |

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| | 2917.34 | Other esters of orthophthalic acid | 5.0% |
| | 2917.35 | Phthalic anhydride | 5.0% |
| | 2917.37 | Dimethyl terephthalate | 5.0% |
| | 2917.39 | Other | 5.0% |
| | | | |
| 29.18 | | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | |
| | | Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives : | |
| | 2918.11 | Lactic acid, its salts and esters | 5.0% |
| | 2918.14 | Citric acid | 5.0% |
| | 2918.15 | Salts and esters of citric acid | 5.0% |
| | 2918.16 | Gluconic acid, its salts and esters | 5.0% |
| | 2918.18 | Chlorobenzilate (ISO) | 5.0% |
| | | 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 | 5.0% |
| | 2918.23 | Other esters of salicylic acid and their salts | 5.0% |
| | 2918.29 | Other | 5.0% |
| | | Other : | |
| | 2918.99 | Other : | |
| | 2918.99.20 | (4-chloro-2-methylphenoxy) acetic acid (MCPA) | 5.0% |
| | 2918.99.90 | Other | 5.0% |
| 29.20 | | Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives. | |
| | | Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives : | |
| | 2920.11 | Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion) | 5.0% |
| | 2920.19 | Other : | |
| | 2920.19.10 | Fenithrothian and other nitrated derivatives | 5.0% |
| | | Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives : | |
| | 2920.23 | Trimethyl phosphate | 5.0% |
| | 2920.24 | Triethyl phosphate | 5.0% |
| | 2920.29 | Other | 5.0% |
| | 2920.30 | Endosulfan (ISO) | 5.0% |
| | 2920.90 | Other | 5.0% |
| | | | |
| 29.21 | | Amine -function compounds. | |
| | | Acyclic monoamines and their derivatives; salts thereof : | |
| | 2921.11 | Methylamine, di- or trimethylamine and their salts | 5.0% |
| | 2921.12 | 2-(N,N-Dimethylamino)ethylchloride hydrochloride | 5.0% |
| | 2921.13 | 2-(N,N-Diethylamino)ethylchloride hydrochloride | 5.0% |
| | 2921.14 | 2-(N,N-Diisoprpylamino)ethylchloride hydrochloride | 5.0% |
| | 2921.19 | Other | 5.0% |
| | | Acyclic polyamines and their derivatives; salts thereof : | |
| | 2921.21 | Ethylenediamine and its salts 2.5% | 5.0% |
| | 2921.29 | Other | 5.0% |
| | | Aromatic monoamines and their derivatives; salts thereof : | |
| | 2921.41 | Aniline and its salts | 5.0% |

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| | 2921.46 | Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phenetermine (INN); salts thereof | 5.0% |
| | | Aromatic polyamines and their derivatives; salts thereof : | |
| | 2921.51 | o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof | 5.0% |
| | 2921.59 | Other | 5.0% |
| 29.22 | | Oxygen-function amino-compounds. | |
| | | Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof : | |
| | 2922.11 | Monoethanolamine and its salts | 5.0% |
| | 2922.12 | 1,2 Diethanolamine and its salts | 5.0% |
| | 2922.14 | Dextropropoxyphene (INN) and its salts | 5.0% |
| | 2922.15 | Triethanolamine | 5.0% |
| | 2922.16 | Diethanolammonium perfluorooctane sulphonate | 5.0% |
| | 2922.18 | 2-(N,N-Diisopropylamino)ethanol | 5.0% |
| | | Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof : | |
| | 2922.31 | Amfepramone (INN), methadone (INN) and normethadone (INN) ; salts thereof | 5.0% |
| | | Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof : | |
| | 2922.41 | Lysine and its esters; salts thereof | 5.0% |
| | 2922.42 | Glutamic acid and its salts : | |
| | 2922.42.10 | Mono sodium glutamate | 5.0% |
| | 2922.42.90 | Other | 5.0% |
| | 2922.43 | Anthranilic acid and its salts 2.5% 2.5% | 5.0% |
| | 2922.49 | Other | 5.0% |
| | 2922.50 | Amino-alcohol-phenols, amino-acid-phenols and other aminocompounds with oxygen function | 5.0% |
| 29.23 | | Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined. | |
| | 2923.10 | Choline and its salts | 5.0% |
| | 2923.20 | Lecithins and other phosphoaminolipids | 5.0% |
| | 2923.30 | Tetraethylammonium perfluorooctane sulphonate | 5.0% |
| | 2923.40 | Didecyldimethylammonium perfluorooctane sulphonate | 5.0% |
| | 2923.90 | Other | 5.0% |
| 29.24 | | Carboxamide-function compounds; amide-function compounds of carbonic acid. | |
| | | Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof : | |
| | 2924.11 | Meprobamate (INN) | 5.0% |
| | 2924.12 | Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO) | 5.0% |
| | 2924.19 | Other | 5.0% |
| | | Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof : | |
| | 2924.21 | Ureines and their derivatives; salts thereof | 5.0% |
| | 2924.24 | Ethinamate (INN) | 5.0% |
| | 2924.25 | Alachlor (ISO) | 5.0% |

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| | 2924.29 | Other : | |
| | 2924.29.10 | Metalaxyl | 5.0% |
| | 2924.29.20 | Fenobucarb (2-sec-butylphenyl methylcarbamate) | 5.0% |
| | 2924.29.30 | Propanyl | 5.0% |
| | 2924.29.40 | Propoxur | 5.0% |
| | 2924.29.90 | Other | 5.0% |
| | | | |
| 29.25 | | Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds. | |
| | | Imides and their derivatives; salts thereof : | |
| | 2925.11 | Saccharin and its salts | 5.0% |
| | 2925.12 | Gluethimide (INN) | 5.0% |
| | 2925.19 | Other | 5.0% |
| | | Imines and their derivatives; salts thereof : | |
| | 2925.21 | Chlordimeform (ISO) | 5.0% |
| | 2925.29 | Other | 5.0% |
| | | | |
| 29.26 | | Nitrile-function compounds. | |
| | 2926.30 | Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane) | 5.0% |
| | 2926.40 | alpha- Phenylacetoacetonitrile | 5.0% |
| | | | |
| 29.27 | 2927.00 | Diazo-, azo- or azoxy-compounds. | 5.0% |
| | | | |
| 29.28 | 2928.00 | Organic derivatives of hydrazine or of hydroxylamine. | |
| | | | |
| 29.29 | | Compounds with other nitrogen function. | |
| | 2929.10 | Isocyanates | 5.0% |
| | 2929.90 | Other | 5.0% |
| | | | |
| 29.30 | | Organo-sulphur compounds. | |
| | 2930.30 | Thiuram mono-, di- or tetrasulphides | 5.0% |
| | 2930.40 | Methionine | 5.0% |
| | 2930.60 | 2-(N,N-Diethylamino)ethanethiol | 5.0% |
| | 2930.70 | Bis(2-hydroxyethyl)sulfi de (thiodiglycol (INN)) | 5.0% |
| | 2930.80 | Aldicarb (ISO), captafol (ISO) and methamidophos (ISO) | 5.0% |
| | 2930.90 | Other : | |
| | 2930.90.30 | Fenamiphos | 5.0% |
| | 2930.90.50 | Phenthoate | 5.0% |
| | 2930.90.90 | Other | 5.0% |
| | | | |
| 29.31 | | Other organo-inorganic compounds. | |
| | 2931.10 | Tetramethyl lead and tetraethyl lead : | |
| | 2931.10.10 | Tetraethyl lead | 5.0% |
| | 2931.10.20 | Tetramethyl lead | 5.0% |
| | 2931.20 | Tributyltin compounds | 5.0% |
| | | Other organo-phosphorous derivatives : | |
| | 2931.33 | Diethyl ethylphosphonate | 5.0% |
| | 2931.35 | 2,4,6- Tripropyl -1,3,5,2,4,6- trioxatriphosphinane 2,4,6-trioxide | 5.0% |
| | 2931.90 | Other | |
| | 2931.90.10 | Triphenyl tin | 5.0% |
| | 2931.90.20 | Organo-mercury compound | 5.0% |
| | 2931.90.30 | Exolit OP 560 TP (phosphonic acid, methyl-, polyglycol ester) | 5.0% |

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| | 2931.90.99 | Other | 5.0% |
| 29.32 | | Heterocyclic compounds with oxygen hetero-atom(s) only. | |
| | | Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure : | |
| | 2932.19 | Other | 5.0% |
| | | Other : | |
| | 2932.91 | Isosafrole 2.5% 2932.92 2.5% 2932.95 2.5% 2932.99 | 5.0% |
| | 2932.92 | 1-(1,3-Benzodioxol-5-yl)propan-2-one | 5.0% |
| | 2932.95 | Tetrahydrocannabinols (all isomers) | 5.0% |
| | 2932.99 | Other : | |
| | 2932.99.20 | Polychlorinated dibenzo-p-dioxins | 5.0% |
| | 2932.99.30 | Polychlorinated dibenzofurans (PCDD/PCDF) | 5.0% |
| | 2932.99.90 | Other | 5.0% |
| 29.33 | | Heterocyclic compounds with nitrogen hetero-atom(s) only. | |
| | | Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure : | |
| | 2933.19 | Other | 5.0% |
| | | Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure : | |
| | 2933.21 | Hydantoin and its derivatives | 5.0% |
| | 2933.29 | Other | 5.0% |
| | | Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure : | |
| | 2933.31 | Pyridine and its salts | 5.0% |
| | 2933.39 | Other : | |
| | 2933.39.10 | Paraquat dichloride | 5.0% |
| | 2933.39.90 | Other | 5.0% |
| | | Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused : | |
| | 2933.41 | Levorphanol (INN) and its salts | 5.0% |
| | | Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure : | |
| | 2933.53 | Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN), and vinylbital (INN); salts thereof | 5.0% |
| | 2933.55 | Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof | 5.0% |
| | 2933.59 | Other : | |
| | 2933.59.90 | Other | 5.0% |
| | | Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure : | |
| | 2933.61 | Melamine | 5.0% |
| | 2933.69 | Other | 5.0% |
| | | Lactams : | |
| | 2933.71 | 6-Hexanelactam (epsilon-caprolactam) | 5.0% |
| | 2933.72 | Clobazam (INN) and methypylon (INN) | 5.0% |
| | | Other : | |
| | 2933.91 | Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl lofl azepate (INN), fl udiazepam (INN), fl unitrazepam (INN), fl urazepam (INN), halazepam (INN), lorazepam | 5.0% |

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| | | (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof | |
| | 2933.92 | Azinphos-methyl (ISO) | 5.0% |
| | 2933.99 | Other : | |
| | 2933.99.90 | Other | 5.0% |
| | | | |
| 29.34 | | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds. | |
| | 2934.20 | Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused | 5.0% |
| | 2934.30 | Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused | 5.0% |
| | | Other : | |
| | 2934.99 | Other | 5.0% |
| | | | |
| 29.35 | | Sulphonamides. | |
| | 2935.10 | N-Methylperfluorooctane sulphonamide | 5.0% |
| | 2935.20 | N-Ethylperfluorooctane sulphonamide | 5.0% |
| | 2935.30 | N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide | 5.0% |
| | 2935.40 | N-(2-Hydroxyethyl)-N- methylperfluorooctane sulphonamide | 5.0% |
| | 2935.50 | Other perfluorooctane sulphonamides | 5.0% |
| | 2935.90 | Other | 5.0% |
| | | | |
| 29.36 | | Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. | |
| | | Vitamins and their derivatives, unmixed : | |
| | 2936.21 | Vitamins A and their derivatives | 5.0% |
| | 2936.22 | Vitamin B1 and its derivatives | 5.0% |
| | 2936.23 | Vitamin B2 and its derivatives | 5.0% |
| | 2936.24 | D- or DL- Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives | 5.0% |
| | 2936.25 | Vitamin B6 and its derivatives | 5.0% |
| | 2936.26 | Vitamin B12 and its derivatives | 5.0% |
| | 2936.27 | Vitamin C and its derivatives | 5.0% |
| | 2936.28 | Vitamin E and its derivatives | 5.0% |
| | 2936.29 | Other vitamins and their derivatives | 5.0% |
| | 2936.90 | Other, including natural concentrates | 5.0% |
| | | | |
| 29.37 | | Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones. | |
| | | Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues : | |
| | 2937.11 | Somatotropin, its derivatives and structural analogues | 5.0% |
| | | Steroidal hormones, their derivatives and structural analogues : | |
| | 2937.21 | Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone) | 5.0% |
| | 2937.23 | Oestrogens and progestogens | 5.0% |

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| | 2937.50 | Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues | 5.0% |
| 29.38 | | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. | |
| | 2938.90 | Other | 5.0% |
| 29.39 | | Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. | |
| | | Alkaloids of opium and their derivatives; salts thereof : | |
| | 2939.11 | 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), thebacoine (INN) and thebaine; salts thereof | 5.0% |
| | | Ephedrine and its salts : | |
| | 2939.41 | Ephedrine and its salts 2.5% 2939.42 2.5% 2939.43 2.5% 2939.44 2.5% 2939.49 | 5.0% |
| | 2939.42 | Pseudoephedrine (INN) and its salts | 5.0% |
| | 2939.43 | Cathine (INN) and its salts | 5.0% |
| | 2939.44 | Norephedrine and its salts | 5.0% |
| | 2939.49 | Other | 5.0% |
| | | Theophylline and aminophylline (theophylline-ethylendiamine) and their derivatives; salts thereof : | |
| | 2939.51 | Fenetylline (INN) and its salts | 5.0% |
| | 2939.59 | Other | 5.0% |
| | | Alkaloids of rye ergot and their derivatives; salts thereof : | |
| | 2939.61 | Ergometrine (INN) and its salts | 5.0% |
| | 2939.62 | Ergotamine (INN) and its salts | 5.0% |
| | 2939.63 | Lysergic acid and its salts | 5.0% |
| | | Other, of vegetal origin : | |
| | 2939.71 | Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate: salts, esters and other derivatives thereof | 5.0% |
| | 2939.79 | Other | 5.0% |
| | 2939.80 | Other | 5.0% |
| 29.40 | 2940.00 | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar ester and their salts, other than products of heading 29.37, 29.38 or 29.39. | 5.0% |
| 29.41 | | Antibiotics. | |
| | 2941.10 | Penicillins and their derivatives with a penicillanic acid structure; salts thereof | 5.0% |
| | 2941.50 | Erythromycin and its derivatives; salts thereof | 5.0% |
| | 2941.90 | Other | 5.0% |
| 29.42 | 2942.00 | Other organic compounds. | 5.0% |
| 34.02 | | Organic surface-active agents (other than soap); surface-active reparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. | |
| | | Organic surface-active agents, whether or not put up for the retail sale : | |

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| | 3402.11 | Anionic 2.5% 3402.12 2.5% 3402. 2.5% 3402.19 Other | 5.0% |
| | 3402.12 | Cationic | 5.0% |
| | 3402.13 | Non-ionic | 5.0% |
| | 3402.19 | Other | 5.0% |
| | | | |
| 39.20 | | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. | |
| | 3920.30 | Of polymers of styrene : | |
| | 3920.30.10 | Of a thickness not exceeding 2 mm | 5.0% |
| | | | |
| 39.26 | | Other articles of plastics and articles of other materials of headings 39.01 to 39.14. | |
| | 3926.90 | Other : | |
| | 3926.90.80 | Hardened gelatin capsules | 5.0% |
| | | | |
| 48.04 | | Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03. | |
| | | Other kraft paper and paperboard weighing 150 g/m ² or less : | |
| | 4804.31 | Unbleached | 5.0% |
| | 4804.39 | Other | 5.0% |
| | | | |
| 72.07 | | Semi-finished products of iron or non-alloy steel. | |
| | | Containing by weight less than 0.25% of carbon : | |
| | 7207.11 | Of rectangular (including square) crosssection, the width measuring less than twice the thickness : | |
| | 7207.11.10 | Billets | 5.0% |
| | | | |
| 72.10 | | Flat-rolled products of iron or nonalloy steel, of a width of 600 mm or more, clad, plated or coated. | |
| | 7210.30 | Electrolytically plated or coated with zinc | 5.0% |
| | | | |
| 72.12 | | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated. | |
| | 7212.40 | Painted, varnished or coated with plastics | 5.0% |
| | | | |
| 72.25 | | Flat-rolled products of other alloy steel, of a width of 600 mm or more. | |
| | 7225.92 | Otherwise plated or coated with zinc | 5.0% |
| | | | |
| 74.11 | | Copper tubes and pipes. | |
| | 7411.10 | Of refined copper | 5.0% |
| | | | |
| 78.01 | | Unwrought lead. | |
| | 7801.10 | Refined lead | 5.0% |
| | | | |
| 84.02 | | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers. | |
| | | Steam or other vapour generating boilers : | |
| | 8402.11 | Watertube boilers with a steam production exceeding 45 t per hour | 5.0% |
| | 8402.12 | Water tube boilers with a steam production not exceeding 45 ton per hour | 5.0% |
| | 8402.19 | Other vapour generating boilers, including hybrid boilers | 5.0% |

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| | 8402.20 | Super-heated water boilers | 5.0% |
| | 8402.90 | Parts | 5.0% |
| 84.03 | | Central heating boilers other than those of heading 84.02. | |
| | 8403.10 | Boilers | 5.0% |
| | 8403.90 | Parts | 5.0% |
| 84.04 | | Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units. | |
| | 8404.10 | Auxiliary plant for use with boilers of heading 84.02 or 84.03 | 5.0% |
| | 8404.20 | Condensers for steam or other vapour power units | 5.0% |
| | 8404.90 | Parts | 5.0% |
| 84.05 | | Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers. | |
| | 8405.10 | Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers | 5.0% |
| | 8405.90 | Parts | 5.0% |
| 84.06 | | Steam turbines and other vapour turbines. | |
| | 8406.82 | Of an output not exceeding 40 MW | 5.0% |
| | 8406.90 | Parts | 5.0% |
| 84.07 | | Spark-ignition reciprocating or rotary internal combustion piston engines. | |
| | 8407.10 | Aircraft engines | 5.0% |
| | | Marine propulsion engines : | |
| | 8407.21 | Outboard motors | 5.0% |
| | 8407.29 | Other : | 5.0% |
| | | 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 : | |
| | 8407.31.20 | Other, used | 5.0% |
| | 8407.31.90 | Other | 5.0% |
| | 8407.32 | Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc : | |
| | 8407.32.20 | Other, used | 5.0% |
| | 8407.32.90 | Other | 5.0% |
| | 8407.33 | Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc : | |
| | 8407.33.20 | Other, used | 5.0% |
| | 8407.33.90 | Other | 5.0% |
| | 8407.34 | Of a cylinder capacity exceeding 1,000 cc : | |
| | 8407.34.90 | Other | 5.0% |
| | 8407.90 | Other engines : | |
| | 8407.90.10 | More than ten years old | 5.0% |
| | 8407.90.90 | Other | 5.0% |
| 84.08 | | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines). | |
| | 8408.10 | Marine propulsion engines | 5.0% |
| | | Engines of a kind used for the propulsion of vehicles of Chapter 87 : | |
| | 8408.20.10 | Used | 5.0% |

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| | 8408.20.90 | Other | 5.0% |
| | 8408.90.10 | Used | 5.0% |
| | 8408.90.90 | Other | 5.0% |
| 84.09 | | Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08. | |
| | | Other : | |
| | 8409.91 | Suitable for use solely or principally with sparkignition internal combustion piston engines : | |
| | 8409.91.10 | Engine blocks, and cylinder heads for two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers) | 5.0% |
| | 8409.91.90 | Other | 5.0% |
| 84.10 | | Hydraulic turbines, water wheels, and regulators therefor. | |
| | | Hydraulic turbines and water wheels : | |
| | 8410.11 | Of a power not exceeding 1,000 kW | 5.0% |
| | 8410.12 | Of a power exceeding 1,000 kW but not exceeding 10,000 kW | 5.0% |
| | 8410.13 | Of a power exceeding 10,000 kW | 5.0% |
| | 8410.90 | Parts, including regulators | 5.0% |
| 84.11 | | Turbo-jets, turbo-propellers and other gas turbines. | |
| | | Turbo-jets : | |
| | 8411.11 | Of a thrust not exceeding 25 kN | 5.0% |
| | 8411.12 | Of a thrust exceeding 25 kN | 5.0% |
| | 8411.21 | Of a power not exceeding 1,100 kW | 5.0% |
| | | Parts : | |
| | 8411.99 | Other | 5.0% |
| 84.12 | | Other engines and motors. | |
| | | Hydraulic power engines and motors : | |
| | 8412.21 | Linear acting (cylinders) | 5.0% |
| | 8412.29 | Other | 5.0% |
| | | Pneumatic power engines and motors : | |
| | 8412.31 | Linear acting (cylinders) | 5.0% |
| | 8412.39 | Other | 5.0% |
| | 8412.80 | Other | 5.0% |
| | 8412.90 | Parts | 5.0% |
| 84.14 | | Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters. | |
| | 8414.30 | Compressors of a kind used in refrigerating equipment | 5.0% |
| | | Fans : | |
| | 8414.51 | Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W | 5.0% |
| | 8414.80 | Other | 5.0% |
| | 8414.90 | Parts: | |
| | 8414.90.10 | Parts of subheading 8414.51 and national subdivision 8414.59 | 5.0% |
| 84.15 | | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. | |
| | 8415.10 | Of a kind designed to be fixed to a window, wall, ceiling or floor, | |

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| | | self-contained or "split system" : | |
| | | "Split system" | |
| | 8415.10.21 | Of a capacity not exceeding 9,000 BTU | 5.0% |
| | 8415.10.22 | Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU | 5.0% |
| | 8415.10.23 | Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU | 5.0% |
| | 8415.10.24 | Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU | 5.0% |
| | 8415.10.25 | Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU | 5.0% |
| | | Self-contained : | |
| | 8415.10.31 | Of a capacity not exceeding 9,000 BTU | 5.0% |
| | 8415.10.32 | Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU | 5.0% |
| | 8415.10.33 | Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU | 5.0% |
| | 8415.10.34 | Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU | 5.0% |
| | 8415.10.35 | Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU | 5.0% |
| | 8415.90 | Parts : | |
| | 8415.90.90 | Other | 5.0% |
| 84.16 | | Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances. | |
| | 8416.10 | Furnace burners for liquid fuel | 5.0% |
| | 8416.20 | Other furnace burners, including combination burners | 5.0% |
| | 8416.30 | Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | 5.0% |
| | 8416.90 | Parts | 5.0% |
| 84.17 | | Industrial or Laboratory furnaces and ovens, including incinerators, non-electric. | |
| | 8417.10 | Furnances and ovens for the roasting, melting or other heat - treatment or ovens purifesor of metals | 5.0% |
| | 8417.20 | Bakery ovens, including biscuit ovens | 5.0% |
| | 8417.80 | Other | 5.0% |
| | 8417.90 | Parts | 5.0% |
| 84.18 | | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. | |
| | 8418.10 | Combined refrigerator-freezers, fitted with separate external doors : | |
| | 8418.10.90 | Other | 5.0% |
| | | Refrigerators, household type : | |
| | 8418.21 | Compression-type : | |
| | 8418.21.90 | Other | 5.0% |
| | 8418.29.20 | Other absorption-type, electrical | 5.0% |
| | 8418.30 | Freezers of the chest type, not exceeding 800 l capacity : | |
| | 8418.30.20 | Other, not exceeding 566 l | 5.0% |
| | 8418.40 | Freezers of the upright type, not exceeding 900 l capacity : | |
| | 8418.40.20 | Other, not exceeding 566 l | 5.0% |
| | | Other refrigerating or freezing equipment; heat pumps : | |
| | 8418.69 | Other : | |
| | 8418.69.20 | Other, cabinet and chest type refrigerators exceeding 566 l and below 850 l | 5.0% |
| | 8418.69.40 | Other, blast-freezers for preserving poultry meat | 5.0% |
| | | Parts : | |
| | 8418.91 | Furniture designed to receive refrigerating or freezing equipment : | |
| | 8418.91.10 | Cabinets for refrigerators | 5.0% |

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| | 8418.91.20 | Other cabinets | 5.0% |
| | 8418.99 | Other | 5.0% |
| | | | |
| 84.19 | | Machinery, Plants or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling rectifying, 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. | |
| | | Other machinery, plant and equipment : | |
| | 8419.89 | Other : | |
| | 8419.89.90 | Other | 5.0% |
| | | | |
| 84.20 | | Calendaring or other rolling machines, other than for metals or glass, and cylinder therefor. | |
| | 8420.10 | Calendaring or other rolling machines | 5.0% |
| | | | |
| 84.21 | | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases. | |
| | | Centrifuges, including centrifugal dryers : | |
| | 8421.11 | Cream separators | 5.0% |
| | 8421.12 | Clothes-dryers | 5.0% |
| | 8421.19 | Other : | |
| | 8421.19.10 | Centrifuges for testing of milk including milk-fat | 5.0% |
| | 8421.19.90 | Other | 5.0% |
| | | Filtering or purifying machinery and apparatus for liquids : | |
| | 8421.21 | For filtering or purifying water : | |
| | 8421.21.10 | Household, candle type | 5.0% |
| | 8421.22 | For filtering or purifying beverages other than water | 5.0% |
| | 8421.29 | Other : | |
| | 8421.29.10 | Disposable sterilized dialyzer | 5.0% |
| | 8421.29.90 | Other | 5.0% |
| | | Filtering or purifying machinery and apparatus for gases : | |
| | 8421.31 | Intake air filters for internal combustion engines | 5.0% |
| | 8421.39 | Other | 5.0% |
| | | Parts : | |
| | 8421.91 | Of centrifuges, including centrifugal dryers | 5.0% |
| | | Other : | |
| | 8421.99.10 | Replacement oil filter cartridges (elements) for internal combustion engines | 5.0% |
| | 8421.99.20 | Replacement air filter cartridges (elements) for internal combustion engines | 5.0% |
| | 8421.99.90 | Other | 5.0% |
| | | | |
| 84.22 | | Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or rapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages (+). | |
| | | Dish washing machines : | |
| | 8422.11 | Of the household type | 5.0% |

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| | | Dish washing machines : | |
| | 8422.19 | Other | 5.0% |
| | 8422.20 | Machinery for cleaning or drying bottles or other containers | 5.0% |
| | 8422.30 | Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages : | |
| | 8422.30.90 | Other | 5.0% |
| | 8422.40 | Other packing or wrapping machinery (including heat-shrink wrapping machinery) | 5.0% |
| | 8422.90 | Parts | 5.0% |
| | | | |
| 84.23 | | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines ; weighing machine weights of kinds. | |
| | 8423.20 | Scales for continuous weighing of goods on conveyors | 5.0% |
| | | | |
| 84.24 | | Mechanical appliances (whether or not hand- operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines(+). | |
| | 8424.10 | Fire extinguishers, whether or not charged | 5.0% |
| | 8424.20 | Spray guns and similar appliances | 5.0% |
| | 8424.30 | Steam or sand blasting machines and similar jet projecting machines | 5.0% |
| | | Agricultural or horticultural sprayers : | |
| | 8424.41 | Portable sprayers | 5.0% |
| | 8424.49 | Other | 5.0% |
| | | Other appliances : | |
| | 8424.82 | Agricultural or horticultural | 5.0% |
| | 8424.89 | Other | 5.0% |
| | | | |
| 84.25 | | Pulley tackle and hoists other than skip hoists; winches and capstans; jacks. | |
| | | Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles : | |
| | 8425.11 | Powered by electric motor | 5.0% |
| | 8425.19 | Other | 5.0% |
| | | Winches; capstans : | |
| | 8425.31 | Powered by electric motor | 5.0% |
| | 8425.39 | Other | 5.0% |
| | | Jacks; hoists of a kind used for raising vehicles : | |
| | 8425.41 | Built-in Jacking systems of a type used in garages | 5.0% |
| | 8425.42 | Other jacks and hoists, hydraulic | 5.0% |
| | 8425.49 | Other | 5.0% |
| | | | |
| 84.26 | | Ships' 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 | Overhead travelling cranes on fixed support | 5.0% |
| | 8426.12 | Mobile lifting frames on tyres and straddle carriers | 5.0% |
| | 8426.19 | Other | 5.0% |

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| | 8426.20 | Tower cranes | 5.0% |
| | 8426.30 | Portal or pedestal jib cranes | 5.0% |
| | | Other machinery, self-propelled : | |
| | 8426.41 | On tyres | 5.0% |
| | 8426.49 | Other | 5.0% |
| | | Other machinery : | |
| | 8426.91 | Designed for mounting on road vehicles | 5.0% |
| | 8426.99 | Other | 5.0% |
| | | | |
| 84.27 | | Fork-lift trucks; other work trucks fitted with lifting or handling equipment. | |
| | 8427.10 | Self-propelled trucks powered by an electric motor | 5.0% |
| | | Other trucks | |
| | 8427.90.10 | Hand operated pallet truck with hydraulic jack | 5.0% |
| | 8427.90.90 | Other | 5.0% |
| | | | |
| 84.28 | | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). | |
| | 8428.20 | Pneumatic elevators and conveyors | 5.0% |
| | | Other continuous-action elevators and conveyors, for goods or materials : | |
| | 8428.32 | Other, bucket type | 5.0% |
| | 8428.33 | Other, belt type | 5.0% |
| | 8428.39 | Other | 5.0% |
| | 8428.40 | Escalators and moving walkways | 5.0% |
| | 8428.60 | Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars | 5.0% |
| | 8428.90 | Other machinery | 5.0% |
| | | | |
| 84.29 | | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers. | |
| | | Bulldozers and angle dozers : | |
| | 8429.11 | Track laying | 5.0% |
| | 8429.19 | Other | 5.0% |
| | 8429.20 | Graders and levelers | 5.0% |
| | 8429.40 | Tamping machines and road rollers | 5.0% |
| | | | |
| 84.30 | | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snowploughs and snow-blowers. | |
| | 8430.10 | Pile-drivers and pile-extractors | 5.0% |
| | | Snow-ploughs and snow-blowers : | |
| | 8430.39 | Other | 5.0% |
| | | Other machinery, not self-propelled : | |
| | 8430.61 | Tamping or compacting machinery | 5.0% |
| | 8430.69 | Other | 5.0% |
| | | | |
| 84.31 | | Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30. | |
| | 8431.10 | Of machinery of heading 84.25 | 5.0% |
| | 8431.20 | Of machinery of heading 84.27 | 5.0% |
| | | Of machinery of heading 84.28 : | |
| | 8431.31 | Of lifts, skip hoists or escalators | 5.0% |

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| | 8431.39 | Other | 5.0% |
| | | Of machinery of heading 84.26, 84.29 or 84.30 : | |
| | 8431.41 | Buckets, shovels, grabs and grips | 5.0% |
| | 8431.42 | Bulldozer or angle dozer blades | 5.0% |
| | 8431.43 | Parts for boring or sinking machinery of subheading 8430.41 or 8430.49 | 5.0% |
| | | | |
| 84.32 | | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers. | |
| | 8432.90 | Parts : | |
| | 8432.90.90 | Other | 5.0% |
| | | | |
| 84.33 | | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37. | |
| | | Mowers for lawns, parks or sports-grounds : | |
| | 8433.19 | Other | 5.0% |
| | | Other mowers, including cutter bars for tractor mounting : | |
| | 8433.59 | Other | 5.0% |
| | 8433.90 | Parts : | |
| | 8433.90.90 | Other | 5.0% |
| | | | |
| 84.35 | | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages. | |
| | 8435.10 | Machinery | 5.0% |
| 84.36 | | Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders. | |
| | | Parts : | |
| | 8436.99 | Other | 5.0% |
| | | | |
| 84.37 | | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery. | |
| | 8437.90 | Parts | 5.0% |
| | | | |
| 84.38 | | Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils. | |
| | 8438.10 | Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products | 5.0% |
| | 8438.20 | Machinery for the manufacture of confectionery, cocoa or chocolate | 5.0% |
| | 8438.30 | Machinery for sugar manufacture | 5.0% |
| | 8438.40 | Brewery machinery | 5.0% |
| | 8438.50 | Machinery for the preparation of meat or poultry | 5.0% |
| | 8438.90 | Parts | 5.0% |
| | | | |
| 84.40 | | Book-binding machinery, including book-sewing machines. | |
| | 8440.10 | Machinery | 5.0% |

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| 84.41 | | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds. | |
| | 8441.10 | Cutting machines | 5.0% |
| | 8441.20 | Machines for making bags, sacks or envelopes | 5.0% |
| | 8441.30 | Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding | 5.0% |
| | 8441.40 | Machines for moulding articles in paper pulp, paper or paperboard | 5.0% |
| | 8441.80 | Other machinery | 5.0% |
| | 8441.90 | Parts | 5.0% |
| 84.42 | | Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished). | |
| | 8442.30 | Machinery, apparatus and equipment | 5.0% |
| | 8442.50 | Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | 5.0% |
| 84.43 | | Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof (+). | |
| | | Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 : | |
| | 8443.11 | Offset printing machinery, reel-fed | 5.0% |
| | 8443.12 | Offset printing machinery, sheet-fed, officer type (using sheets with one side not exceeding 22cm and the other side not exceeding 36 cm in the unfolded state) | 5.0% |
| | 8443.13 | Other offset printing machinery | 5.0% |
| | 8443.14 | Letterpress printing machinery, reelfed, excluding flexographic printing | 5.0% |
| | 8443.15 | Letterpress printing machinery, reelfed, excluding flexographic printing | 5.0% |
| | 8443.16 | Flexographic printing machinery | 5.0% |
| | 8443.17 | Gravure printing machinery | 5.0% |
| | 8443.19 | Other : | |
| | 8443.19.10 | For textile fabrics | 5.0% |
| | 8443.19.90 | Other | 5.0% |
| | | Other printers, copying machines and facsimile machines, whether or not combined : | |
| | 8443.31 | Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network : | |
| | 8443.31.10 | Combined with multi-colour copying machines | 5.0% |
| | | Other, capable of connecting to an automatic data processing machine or to a network : | |
| | 8443.32.10 | Multi-colour copying machines | 5.0% |
| | 8443.32.30 | Printers for textile fabrics | 5.0% |
| | 8443.32.90 | Other | 5.0% |

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| | | Other : | |
| | 8443.39.10 | Multi-colour copying machines, whether or not combined with printers and / or facsimile machines | 5.0% |
| | 8443.39.20 | Printers for textile fabrics | 5.0% |
| | 8443.39.30 | Other printers | 5.0% |
| | 8443.39.90 | Other | 5.0% |
| | | Parts and accessories : | |
| | 8443.91 | Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 | 5.0% |
| | 8443.99 | Other : | |
| | 8443.99.10 | Parts and accessories of copying machines | 5.0% |
| | 8443.99.20 | [Parts and accessories of facsimile machines or teleprinter | 5.0% |
| | | | |
| 84.45 | | Machines for preparing textile fibers; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47. | |
| | 8445.30 | Textile doubling or twisting machines | 5.0% |
| | | | |
| 84.46 | | Weaving machines (looms). | |
| | | For weaving fabrics of a width exceeding 30 cm, shuttle type : | |
| | 8446.21 | Power looms 2.5% 8446.29 Other 2.5% 8446.30 | 5.0% |
| | 8446.29 | Other | 5.0% |
| | 8446.30 | For weaving fabrics of a width exceeding 30 cm, shuttleless type | 5.0% |
| | | | |
| 84.47 | | Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting. | |
| | | Circular knitting machines : | |
| | 8447.12 | With cylinder diameter exceeding 165 mm | 5.0% |
| | 8447.20 | Flat knitting machines; stitch-bonding machines | 5.0% |
| | 8447.90 | Other | 5.0% |
| | | | |
| 84.48 | | Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles). | |
| | | Parts and accessories of machines of heading 84.47 or of their auxiliary machinery : | |
| | 8448.51 | Sinkers, needles and other articles used in forming stitches | 5.0% |
| | | | |
| 84.50 | | Household or laundry-type washing machines, including machines which both wash and dry (+). | |
| | | Machines, each of a dry linen capacity not exceeding 10 kg : | |
| | | Fully-automatic machines : | |
| | 8450.11.10 | Unassembled in completely knocked down form | 5.0% |
| | | Other, top loading : | |
| | 8450.11.31 | Of a dry linen capacity less than 4 kg | 5.0% |
| | 8450.11.32 | Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg | 5.0% |
| | 8450.11.33 | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg | 5.0% |

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| | 8450.11.34 | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg | 5.0% |
| | 8450.11.39 | Other | 5.0% |
| | | Other, front loading : | |
| | 8450.11.41 | Of a dry linen capacity less than 4 kg | 5.0% |
| | 8450.11.42 | Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg | 5.0% |
| | 8450.11.43 | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg | 5.0% |
| | 8450.11.44 | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg | 5.0% |
| | 8450.11.49 | Other | 5.0% |
| | 8450.90 | Parts : | |
| | 8450.90.10 | Cabinets with or without other components | 5.0% |
| | 8450.90.90 | Other | 5.0% |
| | | | |
| 84.51 | | Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics. | |
| | 8451.30 | Ironing machines and presses (including fusing presses) | 5.0% |
| | 8451.40 | Washing, bleaching or dyeing machines : | 5.0% |
| | 8451.50 | Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | 5.0% |
| | 8451.80 | Other machinery : | |
| | 8451.80.10 | For finishing textile fabrics | 5.0% |
| | 8451.90 | Parts | 5.0% |
| | | | |
| 84.52 | | Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles. | |
| | | Other sewing machines : | |
| | 8452.21 | Automatic units | 5.0% |
| | 8452.29 | Other | 5.0% |
| | 8452.30 | Sewing machine needles | 5.0% |
| | 8452.90 | Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines : | |
| | 8452.90.10 | Furniture, bases and covers for sewing machines and parts thereof | 5.0% |
| | 8452.90.90 | Other parts of sewing machines | 5.0% |
| | | | |
| 84.55 | | Metal-rolling mills and rolls therefor. | |
| | 8455.10 | Tube mills | 5.0% |
| | | Other rolling mills : | |
| | 8455.21 | Hot or combination hot and cold | 5.0% |
| | 8455.22 | Cold | 5.0% |
| | 8455.30 | Rolls for rolling mills | 5.0% |
| | 8455.90 | Other parts | 5.0% |
| | | | |
| 84.56 | | Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines. | |
| | | Operated by laser or other light or photon beam processes : | |

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| | 8456.11 | Operated by laser | 5.0% |
| | 8456.12 | Operated by other light or photon beam processes | 5.0% |
| | 8456.20 | Operated by ultrasonic processes | 5.0% |
| | 8456.30 | Operated by electro-discharge processes | 5.0% |
| | 8456.40 | Operated by plasma arc processes | 5.0% |
| | 8456.50 | Water-jet cutting machines | 5.0% |
| | 8456.90 | Other | 5.0% |
| 84.57 | | Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal. | |
| | 8457.10 | Machining centres | 5.0% |
| | 8457.30 | Multi-station transfer machines | 5.0% |
| 84.58 | | Lathes (including turning centres) for removing metal (+). | |
| | | Horizontal lathes : | |
| | 8458.11 | Numerically controlled | 5.0% |
| | 8458.19 | Other | 5.0% |
| | | Other lathes : | |
| | 8458.91 | Numerically controlled | 5.0% |
| | 8458.99 | Other | 5.0% |
| 84.59 | | Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58 (+). | |
| | | Other drilling machines : | |
| | 8459.29 | Other | 5.0% |
| | | Other boring machines : | |
| | 8459.41 | Numerically controlled | 5.0% |
| | | Milling machines, knee-type : | |
| | 8459.59 | Numerically controlled | 5.0% |
| | | Other milling machines : | |
| | 8459.61 | Numerically controlled | 5.0% |
| | 8459.69 | Other | 5.0% |
| | 8459.70 | Other threading or tapping machines | 5.0% |
| 84.60 | | Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61. | |
| | | Other grinding machines : | |
| | 8460.22 | Centre less grinding machines, numerically controlled | 5.0% |
| | 8460.23 | Other cylindrical grinding machines, numerically controlled | 5.0% |
| | 8460.24 | Other, numerically controlled | 5.0% |
| | 8460.29 | Other | 5.0% |
| | | Sharpening (tool or cutter grinding) machines : | |
| | 8460.39 | Other | 5.0% |
| | 8460.90 | Other | 5.0% |
| 84.61 | | Machine-tools for planning, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included. | |

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| | 8461.50 | Sawing or cutting-off machines | 5.0% |
| | 8461.90 | Other | 5.0% |
| 84.62 | | Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above(+). | |
| | 8462.10 | Forging or die-stamping machines (including presses) and hammers | 5.0% |
| | | Bending, folding, straightening or flattening machines (including presses) : | |
| | 8462.21 | Numerically controlled | 5.0% |
| | 8462.29 | Other | 5.0% |
| | | Shearing machines (including presses), other than combined punching and shearing machines : | |
| | 8462.31 | Numerically controlled | 5.0% |
| | 8462.39 | Other | 5.0% |
| | | Punching or notching machines (including presses), including combined punching and shearing machines : | |
| | 8462.41 | Numerically controlled | 5.0% |
| | 8462.49 | Other | 5.0% |
| | | Other : | |
| | 8462.91 | Hydraulic presses | 5.0% |
| | 8462.99 | Other | 5.0% |
| 84.63 | | Other machine-tools for working metal or cermets, without removing material. | |
| | 8463.90 | Other | 5.0% |
| 84.65 | | Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials. | |
| | 8465.10 | Machines which can carry out different types of machining operations without tool change between such operations | 5.0% |
| | 8465.20 | Machining centres | 5.0% |
| | | Other : | |
| | 8465.91 | Sawing machines | 5.0% |
| | 8465.92 | Planing, milling or moulding (by cutting) machines | 5.0% |
| | 8465.93 | Grinding, sanding or polishing machines | 5.0% |
| | 8465.94 | Bending or assembling machines | 5.0% |
| | 8465.95 | Drilling or morticing machines | 5.0% |
| | 8465.96 | Splitting, slicing or paring machines | 5.0% |
| | 8465.99 | Other | 5.0% |
| 84.66 | | Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand. | |
| | 8466.10 | Tool holders and self-opening dieheads | 5.0% |
| | 8466.20 | Work holders | 5.0% |
| | 8466.30 | Dividing heads and other special attachments for machines | 5.0% |

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| | | Other : | |
| | 8466.91 | For machines of heading 84.64 | 5.0% |
| | 8466.92 | For machines of heading 84.65 | 5.0% |
| | 8466.93 | For machines of headings 84.56 to 84.61 | 5.0% |
| | 8466.94 | For machines of heading 84.62 or 84.63 | 5.0% |
| 84.67 | | 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) | 5.0% |
| | 8467.19 | Other | 5.0% |
| | | With self-contained electric motor : | |
| | 8467.21 | Drills of all kinds | 5.0% |
| | 8467.22 | Saws | 5.0% |
| | 8467.29 | Other | 5.0% |
| | | Other tools : | |
| | 8467.81 | Chain saws | 5.0% |
| | 8467.89 | Other | 5.0% |
| | | Parts : | |
| | 8467.91 | Of chain saws | 5.0% |
| | 8467.92 | Of pneumatic tools | 5.0% |
| | 8467.99 | Other | 5.0% |
| 84.68 | | Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances. | |
| | 8468.20 | Other gas-operated machinery and apparatus | 5.0% |
| | 8468.80 | Other machinery and apparatus | 5.0% |
| | 8468.90 | Parts | 5.0% |
| 84.70 | | Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers. | |
| | 8470.10 | Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions | 5.0% |
| 84.71 | | 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 (+). | |
| | 8471.30 | Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display : | |
| | 8471.30.90 | Other | 5.0% |
| | | Other automatic data processing machines : | |
| | 8471.41 | Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined : | |
| | 8471.41.90 | Other | 5.0% |
| | 8471.49 | Other, presented in the form of systems : | |
| | 8471.49.90 | Other | 5.0% |
| | 8471.50 | Processing units other than those of subheading 8471.41 or 8471.49, | |

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| | | whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units : | |
| | 8471.50.90 | Other | 5.0% |
| | | | |
| 84.72 | | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines). | |
| | 8472.10 | Duplicating machines | 5.0% |
| | 8472.30 | Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or canceling postage stamps | 5.0% |
| | | | |
| 84.73 | | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 84.70 to 84.72. | |
| | 8473.30 | Parts and accessories of the machines of heading 84.71 : | |
| | 8473.30.90 | Other | 5.0% |
| | | | |
| 84.74 | | Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form ; machinery or agglomerating, shaping or moulding solid mineral fules, 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 | 5.0% |
| | 8474.20 | Crushing or grinding machines | 5.0% |
| | | Mixing kneading machines : | |
| | 8474.31 | Concrete or mortor mixers | 5.0% |
| | 8474.32 | Machines for mixing mineral substances with bitumen | 5.0% |
| | 8474.39 | Other | 5.0% |
| | 8474.80 | Other machinery | 5.0% |
| | 8474.90 | Parts | 5.0% |
| | | | |
| 84.75 | | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware. | |
| | | Machines for manufacturing or hot working glass or glassware : | |
| | 8475.29 | Other | 5.0% |
| | 8475.90 | Parts | 5.0% |
| | | | |
| 84.76 | | Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines. | |
| | | Other machines : | |
| | 8476.89 | Other | 5.0% |
| | 8476.90 | Parts | 5.0% |
| | | | |
| 84.77 | | Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter. | |
| | 8477.10 | Injection-moulding machines | 5.0% |

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| | 8477.20 | Extruders | 5.0% |
| | 8477.30 | Blow moulding machines | 5.0% |
| | 8477.40 | Vaccum moulding machines and other thermoforming machines | 5.0% |
| | | Other machinery for moulding or otherwise forming : | |
| | 8477.51 | For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes | 5.0% |
| | 8477.59 | Other | 5.0% |
| | 8477.80 | Other machinery | 5.0% |
| | 8477.90 | Parts | 5.0% |
| | | | |
| 84.79 | | Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. | |
| | | Other machines and mechanical appliances : | |
| | 8479.82 | Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines | 5.0% |
| | 8479.89 | Other : | |
| | 8479.89.90 | Other | 5.0% |
| | | | |
| 84.80 | | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. | |
| | 8480.10 | Moulding boxes for metal foundry | 5.0% |
| | 8480.20 | Mould bases | 5.0% |
| | 8480.30 | Moulding patterns | 5.0% |
| | | Moulds for metal or metal carbides : | |
| | 8480.41 | Injection or compression types | 5.0% |
| | 8480.49 | Other | 5.0% |
| | 8480.50 | Moulds for glass | 5.0% |
| | 8480.60 | Moulds for mineral materials | 5.0% |
| | | Moulds for rubber or plastics : | |
| | 8480.71 | Injection or compression types | 5.0% |
| | 8480.79 | Other | 5.0% |
| | | | |
| 84.81 | | Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves. | |
| | 8481.10 | Pressure-reducing valves | 5.0% |
| | 8481.20 | Valves for oleohydraulic or pneumatic transmissions | 5.0% |
| | 8481.30 | Check (nonreturn) valves | 5.0% |
| | 8481.40 | Safety or relief valves | 5.0% |
| | 8481.80 | Other appliances : | |
| | 8481.80.10 | Copper alloy body piston valves for less than 2" for float operated valves for cisterns | 5.0% |
| | 8481.80.20 | Copper alloy body diaphragm valves less than 2" for float operated valves for cisterns | 5.0% |
| | 8481.80.30 | Plastic body diaphragm valves for float operated valves for cisterns | 5.0% |
| | 8481.80.40 | Taps,cocks and valves less than 2" made of copper alloy for domestic water supply | 5.0% |
| | 8481.80.50 | Taps,cocks and valves less than 2" made of other metal alloy for domestic water supply | 5.0% |
| | 8481.80.60 | Taps,cocks and valves less than 2" made of PVC or other plastic for domestic water supply | 5.0% |
| | 8481.90 | Parts : | |

| | | | |
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| | 8481.90.10 | Plastic body compact unit for water closet for float operated valves for cisterns | 5.0% |
| | 8481.90.20 | Copper alloy body for float operated valves for cisterns | 5.0% |
| | 8481.90.30 | Plastic parts for float operated valves for cisterns | 5.0% |
| | 8481.90.90 | Other | 5.0% |
| | | | |
| 84.83 | | Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints). | |
| | 8483.50 | Flywheels and pulleys, including pulley blocks | 5.0% |
| | | | |
| 84.84 | | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals. | |
| | 8484.10 | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal | 5.0% |
| | 8484.20 | Mechanical seals | 5.0% |
| | 8484.90 | Other | 5.0% |
| | | | |
| 84.86 | | Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules of wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories. | |
| | 8486.20 | Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits | 5.0% |
| | 8486.30 | Machines and apparatus for the manufacture of flat panel displays | 5.0% |
| | 8486.40 | Machines and apparatus specified in Note 9 (C) to this Chapter | 5.0% |
| | 8486.90 | Parts and accessories | 5.0% |
| | | | |
| 84.87 | | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter. | |
| | 8487.10 | Ships' or boats' propellers and blades therefor | 5.0% |
| | 8487.90 | Other | 5.0% |
| | | | |
| 85.01 | | Electric motors and generators (excluding generating sets). | |
| | 8501.10 | Motors of an output not exceeding 37.5 W : | |
| | 8501.10.10 | DC Motors | 5.0% |
| | 8501.10.90 | Other | 5.0% |
| | 8501.20 | Universal AC/DC motors of an output exceeding 37.5 W | 5.0% |
| | | Other DC motors; DC generators : | |
| | 8501.31 | Of an output not exceeding 750 W : | |
| | 8501.31.90 | Other | 5.0% |
| | 8501.32 | Of an output exceeding 750 W but not exceeding 75 kW | 5.0% |
| | 8501.33 | Of an output exceeding 75 kW but not exceeding 375 kW | 5.0% |
| | 8501.34 | Of an output exceeding 375 kW | 5.0% |
| | 8501.40 | Other AC motors, single-phase : | |

| | | | |
|--------------|------------|---|------|
| | 8501.40.10 | Induction motors 200/250 V exceeding 0.185 kW | 5.0% |
| | 8501.40.20 | Motors for fans of heading 8414.51 | 5.0% |
| | 8501.40.90 | Other | 5.0% |
| | | Other AC motors, multi-phase : | |
| | 8501.51 | Of an output not exceeding 750 W : | |
| | 8501.51.10 | Induction motors 350/450 V 3 phase exceeding 0.185 kW and exceeding 750 RPM | 5.0% |
| | 8501.51.90 | Other | 5.0% |
| | 8501.52 | Of an output exceeding 750 W but not exceeding 75 kW : | |
| | 8501.52.10 | Induction motors 350/450 V 3 phase exceeding 750 W but not exceeding 25 kW and exceeding 750 RPM | 5.0% |
| | 8501.52.90 | Other | 5.0% |
| | 8501.53 | Of an output exceeding 75 kW | 5.0% |
| | | | |
| 85.02 | | Electric generating sets and rotary converters. | |
| | 8502.20 | Generating sets with spark-ignition internal combustion piston engines | 5.0% |
| | | Other generating sets : | |
| | 8502.31 | Wind-powered | 5.0% |
| | 8502.39 | Other | 5.0% |
| | | | |
| 85.03 | 8503.00 | Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02 : | |
| | 8503.00.10 | Wound stators for electric motors of single phase | 5.0% |
| | 8503.00.20 | Parts suitable for use solely or principally with electric generators | 5.0% |
| | 8503.00.90 | Other | 5.0% |
| | | | |
| 85.04 | | Electrical transformers, static converters (for example, rectifiers) and inductors. | |
| | 8504.10 | Ballasts for discharge lamps or tubes : | |
| | 8504.10.10 | Contaminated with or containing Polychlorinated biphenyls (PCB) | 5.0% |
| | 8504.10.90 | Other | 5.0% |
| | | Liquid dielectric transformers : | |
| | 8504.21 | Having a power handling capacity not exceeding 650 kVA : | |
| | 8504.21.10 | Contaminated with or containing Polychlorinated biphenyls (PCB) | 5.0% |
| | 8504.21.90 | Other | 5.0% |
| | 8504.22 | Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA : | |
| | 8504.22.10 | Contaminated with or containing Polychlorinated biphenyls (PCB), not exceeding 5000 kVA | 5.0% |
| | 8504.22.20 | Other, not exceeding 5000 kVA | 5.0% |
| | 8504.22.30 | Other, contaminated with or containing Polychlorinated biphenyls (PCB) | 5.0% |
| | 8504.23 | Having a power handling capacity exceeding 10,000 kVA : | |
| | 8504.23.90 | Other | 5.0% |
| | | Other transformers : | |
| | 8504.31 | Having a power handling capacity not exceeding 1 kVA : | |
| | 8504.31.10 | Contaminated with or containing Polychlorinated biphenyls (PCB) | 5.0% |
| | 8504.31.90 | Other | 5.0% |
| | 8504.32 | Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA : | |
| | 8504.32.10 | Contaminated with or containing Polychlorinated biphenyls (PCB) | 5.0% |
| | 8504.32.90 | Other | 5.0% |
| | 8504.33 | Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA : | |

| | | | |
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| | 8504.33.10 | Contaminated with or containing Polychlorinated biphenyls (PCB) | 5.0% |
| | 8504.33.90 | Other | 5.0% |
| | 8504.34 | Having a power handling capacity exceeding 500 kVA : | |
| | 8504.34.10 | Contaminated with or containing Polychlorinated biphenyls (PCB) | 5.0% |
| | 8504.34.90 | Other | 5.0% |
| | 8504.40 | Static converters : | |
| | 8504.40.10 | Uninterruptible power supplies, contaminated with or containing Polychlorinated biphenyls (PCB) | 5.0% |
| | 8504.40.30 | Other, contaminated with or containing Polychlorinated biphenyls (PCB) | 5.0% |
| | 8504.50 | Other inductors : | |
| | 8504.50.10 | Contaminated with or containing Polychlorinated biphenyls (PCB) | 5.0% |
| | 8504.50.90 | Other | 5.0% |
| | 8504.90 | Parts : | |
| | 8504.90.10 | Contaminated with or containing Polychlorinated biphenyls (PCB) | 5.0% |
| | 8504.90.90 | Other | 5.0% |
| | | | |
| 85.05 | | 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 couplings, clutches and brakes; electro-magnetic lifting heads. | |
| | | Permanent magnets and articles intended to become permanent magnets after magnetization : | |
| | 8505.11 | Of metal | 5.0% |
| | 8505.19 | Other | 5.0% |
| | 8505.20 | Electro-magnetic couplings, clutches and brakes | 5.0% |
| | 8505.90 | Other, including parts | 5.0% |
| | | | |
| 85.06 | | Primary cells and primary batteries. | |
| | 8506.10 | Manganese dioxide : | |
| | 8506.10.10 | Size "D" | 5.0% |
| | 8506.10.90 | Other | 5.0% |
| | 8506.50 | Lithium | 5.0% |
| | 8506.80 | Other primary cells and primary batteries | 5.0% |
| | 8506.90 | Parts | 5.0% |
| | | | |
| 85.07 | | Electric accumulators, including separators therefor, whether or not rectangular (including square). | |
| | 8507.10 | Lead-acid, of a kind used for starting piston engines : | |
| | 8507.10.90 | Other | 5.0% |
| | 8507.20 | Other lead-acid accumulators | 5.0% |
| | 8507.30 | Nickel-cadmium | 5.0% |
| | 8507.40 | Nickel-iron | 5.0% |
| | 8507.50 | Nickel-metal hydride | 5.0% |
| | 8507.60 | Lithium-ion | 5.0% |
| | 8507.80 | Other accumulators | 5.0% |
| | 8507.90 | Parts | 5.0% |
| | | | |
| 85.08 | | Vacuum cleaners. | |
| | | With self-contained electric motor : | |
| | 8508.11 | Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l | 5.0% |

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| | 8508.60 | Other vacuum cleaners | 5.0% |
| 85.09 | | Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08. | |
| | 8509.40 | Food grinders and mixers; fruit or vegetable juice extractors | 5.0% |
| 85.10 | | Shavers, hair clippers and hair-removing appliances, with selfcontained electric motor. | |
| | 8510.10 | Shavers | 5.0% |
| 85.14 | | Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss. | |
| | 8514.10 | Resistance heated furnaces and ovens | 5.0% |
| | 8514.20 | Furnaces and ovens functioning by induction or dielectric loss | 5.0% |
| | 8514.30 | Other furnaces and ovens | 5.0% |
| | 8514.40 | Other equipment for the heat treatment of materials by induction or dielectric loss | 5.0% |
| | 8514.90 | Parts | 5.0% |
| 85.15 | | Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma are 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 | Soldering irons and guns | 5.0% |
| | 8515.19 | Other | 5.0% |
| | | Machines and apparatus for resistance welding of metal : | |
| | 8515.21 | Fully or partly automatic | |
| | 8515.29 | Other | 5.0% |
| | | Machines and apparatus for arc (including plasma arc) welding of metals : | |
| | 8515.31 | Fully or partly automatic | 5.0% |
| | 8515.39 | Other | 5.0% |
| | 8515.80 | Other machines and apparatus | 5.0% |
| | 8515.90 | Parts | 5.0% |
| 85.16 | | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45. | |
| | 8516.10 | Electric instantaneous or storage water heaters and immersion heaters | 5.0% |
| | | Electric space heating apparatus and electric soil heating apparatus : | |
| | 8516.21 | Storage heating radiators | 5.0% |
| | 8516.29 | Other | 5.0% |
| | | Electro-thermic hair-dressing or hand-drying apparatus : | |
| | 8516.31 | Hair dryers | 5.0% |
| | 8516.32 | Other hair-dressing apparatus | 5.0% |
| | 8516.33 | Hand-drying apparatus | 5.0% |

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| | 8516.40 | Electric smoothing irons : | 5.0% |
| | 8516.50 | Microwave ovens | 5.0% |
| | 8516.60 | Other ovens; cookers, cooking plates, boiling rings, grillers and roasters : | |
| | 8516.60.10 | Rice cookers | 5.0% |
| | 8516.60.90 | Other | 5.0% |
| | | Other electro-thermic appliances : | |
| | 8516.71 | Coffee or tea makers | 5.0% |
| | 8516.72 | Toasters | 5.0% |
| | 8516.79 | Other : | |
| | 8516.79.10 | Heaters for diffusing insecticides/ repellents, and equipment for destroying insects | 5.0% |
| | 8516.79.20 | Electric kettles | 5.0% |
| | 8516.79.90 | Other | 5.0% |
| | 8516.80 | Electric heating resistors | 5.0% |
| | 8516.90 | Parts | |
| | 8516.90.10 | Of rice cookers | 5.0% |
| | 8516.90.90 | Other | 5.0% |
| | | | |
| 85.17 | | Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. | |
| | | Telephone sets, including telephones for cellular networks or for other wireless networks : | |
| | 8517.12 | Telephones for cellular networks or for other wireless networks : | |
| | 8517.12.20 | Other, cellular mobile telephones | 5.0% |
| | | | |
| 85.25 | | Transmission apparatus for radio broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders. | |
| | 8525.50 | Transmission apparatus | 5.0% |
| | 8525.60 | Transmission apparatus incorporating reception apparatus | 5.0% |
| | 8525.80 | Television cameras, digital cameras and video camera recorders : | |
| | 8525.80.10 | Television cameras | 5.0% |
| | 8525.80.90 | Digital cameras and video camera recorders | 5.0% |
| | | | |
| 85.26 | | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus. | |
| | 8526.10 | Radar apparatus | 5.0% |
| | | Other : | |
| | 8526.91 | Radio navigational aid apparatus | 5.0% |
| | 8526.92 | Radio remote control apparatus | 5.0% |
| | | | |
| 85.27 | | Reception apparatus for radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock. | |
| | | Radio-broadcast receivers capable of operating without an external source of power : | |
| | 8527.13 | Other apparatus combined with sound recording or reproducing apparatus | 5.0% |

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| | | Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles : | |
| | 8527.21 | Combined with sound recording or reproducing apparatus | 5.0% |
| | | Other : | |
| | 8527.91 | Combined with sound recording or reproducing apparatus | 5.0% |
| | 8527.92 | Not combined with sound recording or reproducing apparatus but combined with a clock | 5.0% |
| | | | |
| 85.28 | | Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. | |
| | | Cathode-ray tube monitors : | |
| | 8528.42 | Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71 | 5.0% |
| | 8528.49 | Other : | |
| | 8528.49.90 | Other | 5.0% |
| | | Other monitors : | |
| | 8528.52 | Capable of directly connecting to designed for use with an automatic data processing machine of heading 84.71 | 5.0% |
| | 8528.59 | Other : | |
| | 8528.59.90 | Other | 5.0% |
| | | Projectors : | |
| | 8528.62 | Capable of directly connecting to designed for use with an automatic data processing machine of heading 84.71 | 5.0% |
| | 8528.69 | Other | 5.0% |
| | | Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus : | |
| | 8528.71 | Not designed to incorporate a video display or screen : | |
| | 8528.71.10 | Used / reconditioned | 5.0% |
| | 8528.71.20 | Other, colour | 5.0% |
| | 8528.71.90 | Other | 5.0% |
| | 8528.72 | Other, colour : | |
| | | Other, with cathode ray tube : | |
| | 8528.72.39 | Other | 5.0% |
| | | Other, with LCD : | |
| | 8528.72.41 | Having a screen of not exceeding 32 inches 2.5% | 5.0% |
| | 8528.72.49 | Other | 5.0% |
| | 8528.72.91 | Having a screen of not exceeding 32 inches | 5.0% |
| | 8528.73 | Other, monochrome | |
| | 8528.73.30 | Other, used / reconditioned | 5.0% |
| | 8528.73.90 | Other | 5.0% |
| | | | |
| 85.30 | | Electrical signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08). | |
| | 8530.10 | Equipment for railways or tramways | 5.0% |
| | 8530.80 | Other equipment | 5.0% |
| | 8530.90 | Parts | 5.0% |
| | | | |
| 85.31 | | Electric sound or visual signaling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30. | |

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| | 8531.10 | Burglar or fire alarms and similar apparatus | 5.0% |
| | 8531.20 | Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED) | 5.0% |
| | | Other apparatus : | |
| | 8531.80.10 | Electric Call Bells | 5.0% |
| | 8531.80.90 | Other | 5.0% |
| | 8531.90 | Parts | 5.0% |
| 85.32 | | Electrical capacitors, fixed, variable or adjustable (pre-set). | |
| | 8532.10 | Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) : | |
| | 8532.10.10 | Contaminated with or containing Polychlorinated biphenyls (PCB) | 5.0% |
| | 8532.10.90 | Other | 5.0% |
| | | Other fixed capacitors : | |
| | 8532.22 | Aluminium electrolytic : | |
| | 8532.22.90 | Other | 5.0% |
| | 8532.25 | Dielectric of paper or plastics : | |
| | 8532.25.90 | Other | 5.0% |
| | 8532.29 | Other : | |
| | 8532.29.90 | Other | 5.0% |
| | 8532.30 | Variable or adjustable (pre-set) capacitors : | |
| | 8532.30.90 | Other | 5.0% |
| | 8532.90 | Parts : | |
| | 8532.90.90 | Other | 5.0% |
| 85.33 | | Electrical resistors (including rheostats and potentiometers), other than heating resistors. | |
| | | Other fixed resistors : | |
| | 8533.29 | Other | 5.0% |
| | 8533.40 | Other variable resistors, including rheostats and potentiometers | 5.0% |
| 85.34 | 8534.00 | Printed circuits. | 5.0% |
| 85.35 | | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts. | |
| | 8535.10 | Fuses | 5.0% |
| | | Automatic circuit breakers : | |
| | 8535.21 | For a voltage of less than 72.5 kV | 5.0% |
| | 8535.29 | Other | 5.0% |
| | 8535.30 | Isolating switches and make-and-break switches | 5.0% |
| | 8535.40 | Lightning arresters, voltage limiters and surge suppressors | 5.0% |
| | 8535.90 | Other | 5.0% |
| 85.39 | | Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps. | |
| | 8539.10 | Sealed beam lamp units | 5.0% |
| | | Other filament lamps, excluding ultra-violet or infra-red lamps : | |
| | 8539.21 | Tungsten halogen | 5.0% |
| | 8539.22 | Other, of a power not exceeding 200 W and for a voltage exceeding | 5.0% |

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| | | 100 V | |
| | 8539.29 | Other | 5.0% |
| | | Discharge lamps, other than ultra-violet lamps : | |
| | 8539.31 | Fluorescent, hot cathode : | |
| | 8539.31.10 | Energy efficient AC compact fluorescent lamps | 5.0% |
| | 8539.31.90 | Other | 5.0% |
| | 8539.32 | Mercury or sodium vapour lamps; metal halide lamps | 5.0% |
| | 8539.39 | Other | 5.0% |
| | | Ultra-violet or infra-red lamps; arc-lamps : | |
| | 8539.41 | Arc-lamps | 5.0% |
| | 8539.49 | Other | 5.0% |
| | 8539.50 | Light-emitting diode (LED) lamps | 5.0% |
| | 8539.90 | Parts | 5.0% |
| 85.40 | | Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes). | |
| | | Cathode-ray television picture tubes, including video monitor cathode-ray tubes : | |
| | 8540.11 | Colour : | |
| | 8540.11.10 | Used / reconditioned | 5.0% |
| | 8540.11.90 | Other | 5.0% |
| | 8540.12 | Monochrome : | |
| | 8540.12.10 | Used / reconditioned | 5.0% |
| | 8540.12.90 | Other | 5.0% |
| | | Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes : | |
| | 8540.71 | Magnetrons | 5.0% |
| | | Other valves and tubes : | |
| | 8540.81 | Receiver or amplifier valves and tubes | 5.0% |
| | 8540.89 | Other | 5.0% |
| 85.41 | | Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals. | |
| | | Transistors, other than photosensitive transistors : | |
| | 8541.29 | Other | 5.0% |
| | 8541.30 | Thyristors, diacs and triacs, oter than photosensitive devices | 5.0% |
| 85.42 | | Electronic integrated circuits. | |
| | | Electronic integrated circuits : | |
| | 8542.31 | Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits | 5.0% |
| | 8542.32 | Memories | 5.0% |
| | 8542.33 | Amplifiers | 5.0% |
| | 8542.39 | Other | 5.0% |
| | 8542.90 | Parts | 5.0% |
| 85.43 | | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. | |
| | 8543.20 | Signal generators | 5.0% |

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| | 8543.70 | Other machines and apparatus : | |
| | 8543.70.20 | Equipment for destroying or repelling pests | 5.0% |
| | 8543.70.90 | Other | 5.0% |
| | 8543.90 | Parts | 5.0% |
| 85.45 | | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes. | |
| | 8545.20 | Brushes | 5.0% |
| | 8545.90 | Other | 5.0% |
| 85.46 | | Electrical Insulators of any material. | |
| | 8546.10 | Of glass | 5.0% |
| | 8546.20 | Of ceramics | 5.0% |
| | 8546.90 | Other | 5.0% |
| 85.47 | | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material. | |
| | 8547.10 | Insulating fittings of ceramics | 5.0% |
| | 8547.20 | Insulating fittings of plastics | 5.0% |
| | 8547.90 | Other | 5.0% |
| 85.48 | | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter. | |
| | 8548.10 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators : | |
| | 8548.10.10 | Waste and scrap of primary cells, primary batteries and electric accumulators | 5.0% |
| | 8548.10.20 | Spent primary cells, spent primary batteries and spent electric accumulators | 5.0% |
| | 8548.90 | Other | 5.0% |
| 90.23 | 9023.00 | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses. | 5.0% |
| 90.29 | | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes. | |
| | 9029.20 | Speed indicators and tachometers; stroboscopes | 5.0% |
| 90.30 | | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations. | |

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| | | Other instruments and apparatus, for measuring or checking voltage, current, resistance or power : | |
| | 9030.31 | Multimeters without a recording device | 5.0% |
| | 9030.33 | Other, without a recording device | 5.0% |
| | 9030.39 | Other, with a recording device | 5.0% |
| | | Other instruments and apparatus : | |
| | 9030.89 | Other | 5.0% |
| | | | |
| 90.31 | | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors. | |
| | 9031.80 | Other instruments, appliances and machines | 5.0% |
| | | | |
| 90.32 | | Automatic regulating or controlling instruments and apparatus. | |
| | 9032.10 | Thermostats | 5.0% |
| | | Other instruments and apparatus : | |
| | 9032.81 | Hydraulic or pneumatic | 5.0% |
| | 9032.90 | Parts and accessories | 5.0% |
| | | | |
| 96.02 | 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 of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked unhardened gelatine (except gelatine of heading 35.03) and articles of unhardened gelatine : | |
| | 9602.00.10 | Capsules used in the manufacture of pharmaceutical products | 5.0% |

SCHEDULE II

| I. H. S. Headings | II. H. S. Code | III. Description | IV. Concessionary Rate |
|----------------------------------|---------------------------|---|---------------------------------------|
| 27.10 | | Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils. | |
| | | Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils : | |
| | 2710.12 | Light oils and preparations : | |
| | | Petrol : | |
| | 2710.12.21 | Petrol having Octane number of 92 | 7.5% |
| | 2710.12.22 | Petrol having Octane number of 95 | 7.5% |
| | 2710.12.29 | Other | 7.5% |
| | 2710.12.30 | Motor spirit other than petrol | 7.5% |
| | 2710.12.40 | Spirit type jet fuel | 7.5% |
| | 2710.12.90 | Other | 7.5% |
| | 2710.19 | Other : | |
| | 2710.19.30 | Other medium oils and preparations | 7.5% |

| | | | |
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| | | Gas oil / Diesel : | |
| | 2710.19.41 | Super Diesel that contains sulphur not exceeding 10 mg/kg (ppm) | 7.5% |
| | 2710.19.42 | Other Diesel that contains sulphur exceeding 10 mg/kg (ppm) but not exceeding 500mg/ kg (ppm) | 7.5% |
| | 2710.19.49 | Other | 7.5% |
| | 2710.19.50 | Narrow boiling range oils of distillation range not exceeding a span of 500 C and the flash point above 70 °C | 7.5% |
| | 2710.19.60 | Fuel oil | 7.5% |
| | 2710.19.90 | Other | 7.5% |
| | 2710.20 | Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils | 7.5% |
| | | Waste oils : | |
| | 2710.99 | Other | 7.5% |
| 27.11 | | Petroleum gases and other gaseous hydrocarbons. | |
| | | Liquefied : | |
| | 2711.19 | Other : | |
| | 2711.19.10 | Liquefied Petroleum Gas | 7.5% |
| 31.02 | | Mineral or chemical fertilisers, nitrogenous. | |
| | 3102.10 | Urea, whether or not in aqueous solution | 7.5% |
| | | Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate : | |
| | 3102.21 | Ammonium sulphate | 7.5% |
| | 3102.29 | Other | 7.5% |
| | 3102.30 | Ammonium nitrate, whether or not in aqueous solution | 7.5% |
| | 3102.40 | Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances | 7.5% |
| | 3102.60 | Double salts and mixtures of calcium nitrate and ammonium nitrate | 7.5% |
| | 3102.90 | Other, including mixtures not specified in the foregoing sub headings | 7.5% |
| 31.03 | | Mineral or chemical fertilisers, phosphatic. | |
| | | Superphosphates : | |
| | 3103.11 | Containing by weight 35% or more of diphosphorus pentoxide (P ₂ O ₅) | 7.5% |
| | 3103.19 | Other | 7.5% |
| 31.04 | | Mineral or chemical fertilisers, potassic. | |
| | 3104.20 | Potassium chloride | 7.5% |
| | 3104.30 | Potassium sulphate | 7.5% |
| | 3104.90 | Other | 7.5% |
| 31.05 | | Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg. | |
| | 3105.10 | Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg | 7.5% |
| | 3105.20 | Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium | 7.5% |
| | 3105.30 | Diammonium hydrogenorthophosphate (diammonium phosphate) | 7.5% |
| | 3105.40 | Ammonium dihydrogenorthophosphate (monoammonium phosphate) | 7.5% |

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| | | and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) | |
| | | Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus : | |
| | 3105.51 | Containing nitrates and phosphates | 7.5% |
| | 3105.59 | Other | 7.5% |
| | 3105.60 | Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium | 7.5% |
| | 3105.90 | Other | 7.5% |
| 44.03 | | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared(+). | |
| | | Treated with paint, stains, creosote or other preservatives : | |
| | 4403.11 | Coniferous | 7.5% |
| | 4403.12 | Non-coniferous | 7.5% |
| | | Other, coniferous : | |
| | 4403.21 | Of pine (Pinus spp.), of which any cross-sectional dimension is 15 cm or more | 7.5% |
| | 4403.22 | Of pine (Pinus spp.), other | 7.5% |
| | 4403.23 | Of fir (Abies spp.) and spruce (Picea spp.), of which any cross sectional dimension is 15 cm or more | 7.5% |
| | 4403.24 | Of fir (Abies spp .) and spruce (Picea spp.), other | 7.5% |
| | 4403.25 | Other, of which any cross-sectional dimension is 15 cm or more | 7.5% |
| | 4403.26 | Other | 7.5% |
| | | Other, of tropical wood : | |
| | 4403.41 | Dark Red Meranti, Light Red Meranti and Meranti Bakau | 7.5% |
| | 4403.49 | Other | 7.5% |
| | | Other : | |
| | 4403.91 | Of oak (Quercus spp.) | 7.5% |
| | 4403.93 | Of beech (Fagus spp.), of which any cross-sectional dimension is 15 cm or more | 7.5% |
| | 4403.94 | Of beech (Fagus spp.), other | 7.5% |
| | 4403.95 | Of birch (Betula spp.), of which any cross-sectional dimension is 15 cm or more | 7.5% |
| | 4403.96 | Of birch (Betula spp.), other | 7.5% |
| | 4403.97 | Of poplar and aspen (Populus spp.) | 7.5% |
| | 4403.98 | Of eucalyptus (Eucalyptus spp .) | 7.5% |
| | 4403.99 | Other | 7.5% |
| 84.09 | | Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08. | |
| | 8409.99 | Other | 7.5% |
| 84.13 | | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators (+). | |
| | | Pumps fitted or designed to be fitted with a measuring device : | |
| | 8413.11 | Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages | 7.5% |
| | 8413.19 | Other | 7.5% |
| | 8413.20 | Hand pumps, other than those of subheading 8413.11 or 8413.19 | 7.5% |
| | 8413.30 | Fuel, lubricating or cooling medium pumps for internal combustion piston engines | 7.5% |
| | 8413.40 | Concrete pumps | 7.5% |
| | 8413.50 | Other reciprocating positive displacement pumps | 7.5% |

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| | 8413.60 | Other rotary positive displacement pumps | 7.5% |
| | 8413.70 | Other centrifugal pumps : | |
| | | Water pumps except submersible pumps, having an inlet and outlet of an internal diameter not exceeding 15 cm : | |
| | 8413.70.19 | Other | 7.5% |
| | | Other : | |
| | 8413.70.99 | Other | 7.5% |
| | 8413.81 | Pumps | 7.5% |
| | 8413.82 | Liquid elevators | 7.5% |
| | | Parts : | |
| | 8413.91 | Of pumps : | |
| | 8413.91.10 | Housings | 7.5% |
| | 8413.91.90 | Other | 7.5% |
| | 8413.92 | Of liquid elevators | 7.5% |
| | | | |
| 84.14 | | Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters. | |
| | 8414.90 | Parts: | |
| | 8414.90.90 | Other | 7.5% |
| | | | |
| 84.15 | | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated (+). | |
| | 8415.10 | Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split system" : | |
| | | "Split system" : | |
| | 8415.10.29 | Other | 7.5% |
| | | Self-contained : | |
| | 8415.10.39 | Other | 7.5% |
| | 8415.20 | Of a kind used for persons, in motor vehicles : | |
| | 8415.20.90 | Other | 7.5% |
| | | Other : | |
| | 8415.81 | Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) : | |
| | 8415.81.90 | Other | 7.5% |
| | 8415.82 | Other, incorporating a refrigerating unit : | |
| | 8415.82.90 | Other | 7.5% |
| | 8415.83 | Not incorporating a refrigerating unit : | |
| | 8415.83.90 | Other | 7.5% |
| | 8415.90 | Parts: | |
| | 8415.90.10 | Outdoor units of split type air conditioning machines: | |
| | 8415.90.19 | Other | 7.5% |
| | 8415.90.20 | Indoor units of split type air conditioning machines: | |
| | 8415.90.29 | Other | 7.5% |
| | | | |
| 84.18 | | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. | |
| | | Other refrigerating or freezing equipment; heat pumps : | |
| | 8418.69 | Other : | |
| | 8418.69.90 | Other | 7.5% |
| | | | |

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| 84.19 | | Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, 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. | |
| | 8419.40 | Distilling or rectifying plant | 7.5% |
| 84.21 | | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases. | |
| | | Filtering or purifying machinery and apparatus for liquids | |
| | 8421.21 | For filtering or purifying water : | |
| | 8421.21.90 | Other | 7.5% |
| 84.23 | | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds (+). | |
| | 423.10 | Personal weighing machines, including baby scales; household scales : | |
| | 8423.10.10 | Personal weighing machines, including baby scales | 7.5% |
| | 8423.10.20 | Household scales | 7.5% |
| | 8423.30 | Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales | 7.5% |
| | | Other weighing machinery : | |
| | 8423.81 | Having a maximum weighing capacity not exceeding 30 kg | 7.5% |
| | 8423.82 | Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg | 7.5% |
| | 8423.89 | Other | 7.5% |
| | 8423.90 | Weighing machine weights of all kinds; parts of weighing machinery : | |
| | 8423.90.10 | Weights | 7.5% |
| | 8423.90.90 | Parts | 7.5% |
| 84.27 | | Fork-lift trucks; other work trucks fitted with lifting or handling equipment. | |
| | 8427.20 | Other self-propelled trucks | 7.5% |
| 84.29 | | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers. | |
| | | Mechanical shovels, excavators and shovel loaders : | |
| | 8429.51 | Front-end shovel loaders | 7.5% |
| | 8429.52 | Machinery with a 3600 revolving superstructure | 7.5% |
| | 8429.59 | Other | 7.5% |
| 84.30 | | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers. | |
| | | Other boring or sinking machinery : | |
| | 8430.41 | Self-propelled | 7.5% |
| | 8430.49 | Other | 7.5% |
| | | Other machinery, not self-propelled : | |

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| 84.31 | | Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30. | |
| | | Of machinery of heading 84.26, 84.29 or 84.30 : | |
| | 8431.49 | Other | 7.5% |
| 84.38 | | Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils. | |
| | 8438.80 | Other machinery : | |
| | 8438.80.90 | Other | 7.5% |
| 84.43 | | Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof (+). | |
| | | Other printers, copying machines and facsimile machines, whether or not combined : | |
| | 8443.31 | Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network : | |
| | 8443.31.90 | Other | 7.5% |
| | 8443.32 | Other, capable of connecting to an automatic data processing machine or to a network : | |
| | 8443.32.40 | Other printers | 7.5% |
| | | Parts and accessories : | |
| | 8443.99 | Other : | |
| | 8443.99.30 | Parts and accessories of printers of national subdivision 8443.32.40 | 7.5% |
| | 8443.99.90 | Other | 7.5% |
| 84.50 | | Household or laundry-type washing machines, including machines which both wash and dry(+). | |
| | | Machines, each of a dry linen capacity not exceeding 10 kg : | |
| | 8450.12 | Other machines, with built-in centrifugal drier : | |
| | 8450.12.10 | Unassembled in completely knocked-down form | 7.5% |
| | | Other : | |
| | 8450.12.31 | Of a dry linen capacity less than 4 kg | 7.5% |
| | 8450.12.32 | Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg | 7.5% |
| | 8450.12.33 | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg | 7.5% |
| | 8450.12.34 | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg | 7.5% |
| | 8450.12.39 | Other | 7.5% |
| | 8450.19 | Other : | |
| | 8450.19.10 | Unassembled in completely knocked-down form | 7.5% |
| | | Other : | |
| | 8450.19.31 | Of a dry linen capacity less than 4 kg | 7.5% |
| | 8450.19.32 | Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg | 7.5% |
| | 8450.19.33 | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg | 7.5% |
| | 8450.19.34 | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg | 7.5% |
| | 8450.19.39 | Other | 7.5% |
| | 8450.20 | Machines, each of a dry linen capacity exceeding 10 kg | 7.5% |
| 84.51 | | Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or | |

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| | | 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 | 7.5% |
| | | Drying machines : | |
| | 8451.21 | Each of a dry linen capacity not exceeding 10 kg | 7.5% |
| | 8451.29 | Other | 7.5% |
| | 8451.80 | Other machinery : | |
| | 8451.80.90 | Other | 7.5% |
| | | | |
| 84.52 | | Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles(+). | |
| | 8452.10 | Sewing machines of the household type : | |
| | 8452.10.10 | Completely knocked-down, excluding furniture and stands | 7.5% |
| | 8452.10.90 | Other | 7.5% |
| | | | |
| 84.71 | | 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. | |
| | 8471.70 | Storage units | 7.5% |
| | | | |
| 84.81 | | Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves. | |
| | 8481.80 | Other appliances : | |
| | 8481.80.90 | Other | 7.5% |
| | | | |
| 84.83 | | Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints). | |
| | 8483.10 | Transmission shafts (including cam shafts and crank shafts) and cranks | 7.5% |
| | 8483.20 | Bearing housings, incorporating ball or roller bearings | 7.5% |
| | 8483.30 | Bearing housings, not incorporating ball or roller bearings; plain shaft bearings | 7.5% |
| | 8483.40 | Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters | 7.5% |
| | | | |
| 84.86 | | Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules of wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories. | |
| | 8486.10 | Machines and apparatus for the manufacture of boules or wafers | 7.5% |
| | | | |
| 89.03 | | Yachts and other vessels for pleasure or sports; rowing boats and canoes. | |
| | | Other : | |

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| | 8903.91 | Sailboats, with or without auxiliary motor | 7.5% |
| 94.05 | | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included. | |
| | 9405.10 | Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares: | |
| | 9405.10.10 | Mounted with LEDs (light emitting diodes) | 7.5% |
| | | Electric table, desk, bedside or floor-standing lamps: | |
| | 9405.20.10 | Mounted with LEDs (light emitting diodes) | 7.5% |
| | | Other electric lamps and lighting fittings : | |
| | 9405.40.30 | Mounted with LEDs (light emitting diodes) | 7.5% |

SCHEDULE III

| I. H. S. Headings | II. H. S. Code | III. Description | IV. Concessionary Rate |
|----------------------------------|---------------------------|---|---------------------------------------|
| 01.01 | | Live horses, asses, mules and hinnies (+). | |
| | | Horses : | |
| | 0101.21 | Pure-bred breeding animals | Exempt |
| | 0101.29 | Other | Exempt |
| | 0101.30 | Asses | Exempt |
| | 0101.90 | Other | Exempt |
| 01.02 | | Live bovine animals (+). | |
| | | Cattle : | |
| | 0102.21 | Pure-bred breeding animals | Exempt |
| | 0102.29 | Other | Exempt |
| | | Buffalo : | |
| | 0102.31 | Pure-bred breeding animals | Exempt |
| | 0102.39 | Other | Exempt |
| | 0102.90 | Other | Exempt |
| 01.03 | | Live Swine (+). | |
| | 0103.10 | Pure-bred breeding animals | Exempt |
| | | Other : | |
| | 0103.91 | Weighing less than 50 kg | Exempt |
| | 0103.92 | Weighing 50 kg or more | Exempt |
| 01.04 | | Live sheep and goats. | |
| | 0104.10 | Sheep : | |
| | 0104.10.10 | Pure-bred breeding animals | Exempt |
| | 0104.10.90 | Other | Exempt |
| | 0104.20 | Goats : | |
| | 0104.20.10 | Pure-bred breeding animals | Exempt |
| | 0104.20.90 | Other | Exempt |
| 01.05 | | Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls (+). | |

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| | | Weighing not more than 185 g : | |
| | 0105.11 | Fowls of the species <i>Gallus domesticus</i> : | |
| | 0105.11.10 | Day-old chicks for breeding | Exempt |
| | 0105.11.20 | Other Day-old chicks | Exempt |
| | 0105.11.90 | Other | Exempt |
| | 0105.12 | Turkeys : | |
| | 0105.12.10 | Less than 2 weeks old, for breeding | Exempt |
| | 0105.12.90 | Other Exempt | Exempt |
| | 0105.13 | Ducks : | |
| | 0105.13.10 | For Breeding | Exempt |
| | 0105.13.90 | Other | Exempt |
| | 0105.14 | Geese : | |
| | 0105.14.10 | For Breeding | Exempt |
| | 0105.14.90 | Other | Exempt |
| | 0105.15 | Guinea fowls : | |
| | 0105.15.10 | For Breeding | Exempt |
| | 0105.15.90 | Other | Exempt |
| | | Other : | |
| | 0105.94 | Fowls of the species <i>Gallus domesticus</i> | Exempt |
| | 0105.99 | Other | Exempt |
| | | | |
| 01.06 | | Other live animals. | |
| | | Mammals : | |
| | 0106.12 | Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia) | Exempt |
| | 0106.13 | Camels and other camelids (<i>Camelidae</i>) | Exempt |
| | 0106.14 | Rabbits and hares | Exempt |
| | 0106.19 | Other : | |
| | 0106.19.10 | Elephants other than tuskers | Exempt |
| | 0106.19.20 | Tuskers | Exempt |
| | 0106.19.90 | Other | Exempt |
| | 0106.20 | Reptiles (including snakes and turtles) | Exempt |
| | | Birds : | |
| | 0106.31 | Birds of prey | Exempt |
| | 0106.32 | Psittaciformes (including parrots, parakeets, macaws and cockatoos) | Exempt |
| | 0106.33 | Ostriches; emus (<i>Dromaius novaehollandiae</i>) | Exempt |
| | 0106.39 | Other | Exempt |
| | | Insects : | |
| | 0106.41 | Bees | Exempt |
| | 0106.49 | Other | Exempt |
| | 0106.90 | Other | Exempt |
| | | | |
| 05.01 | 0501.00 | Human hair, unworked, whether or not washed or scoured; waste of human hair. | |
| | 0501.00.10 | Waste human hair Exempt | Exempt |
| | 0501.00.90 | Other | Exempt |
| | | | |
| 05.02 | | Pigs', Hogs' or boars' bristles and hair, badger hair and other brush making hair; waste of such bristles or hair. | |
| | 0502.90 | Other | Exempt |
| | | | |
| 05.04 | 0504.00 | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or | Exempt |

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| | | smoked. | |
| 05.05 | | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers(+). | |
| | 0505.10 | Feathers of a kind used for stuffing; down | Exempt |
| | 0505.90 | Other | Exempt |
| 05.07 | | Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products. | |
| | 0507.10 | Ivory; ivory powder and waste : | |
| | 0507.10.10 | Shark teeth | Exempt |
| | 0507.10.90 | Other | Exempt |
| | 0507.90 | Other | Exempt |
| 05.08 | 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 | Chunks | Exempt |
| | 0508.00.20 | Conch shells other than chunks | Exempt |
| | 0508.00.90 | Other | Exempt |
| 05.10 | 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 | Ambergris | Exempt |
| | 0510.00.90 | Other | Exempt |
| 05.11 | | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption. | |
| | 0511.10 | Bovine semen | Exempt |
| | | Other : | |
| | 0511.91 | Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 : | |
| | 0511.91.10 | Fish waste | Exempt |
| | 0511.91.20 | Artemia eggs | Exempt |
| | 0511.99 | Other : | |
| | 0511.99.10 | Fellmongery waste | Exempt |
| | 0511.99.20 | Swine semen | Exempt |
| | 0511.99.40 | Embryos | Exempt |
| | 0511.99.50 | Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material | Exempt |
| | 0511.99.60 | Natural sponges of animal origin | Exempt |
| | 0511.99.90 | Other | Exempt |
| 06.01 | | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12. | |

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| | 0601.10 | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant | Exempt |
| | 0601.20 | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots : | |
| | 0601.20.10 | Chicory roots | Exempt |
| | 0601.20.90 | Other | Exempt |
| | | | |
| 06.02 | | Other live plants (including their roots), cuttings and slips; mushroom spawn. | |
| | 0602.10 | Unrooted cuttings and slips | Exempt |
| | 0602.20 | Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts | Exempt |
| | 0602.30 | Rhododendrons and azaleas, grafted or not | Exempt |
| | 0602.40 | Roses, grafted or not | Exempt |
| | 0602.90 | Other : | |
| | 0602.90.10 | Tea | Exempt |
| | 0602.90.20 | Aquatic plants | Exempt |
| | | | |
| 06.04 | | Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. | |
| | 0604.20 | Fresh | Exempt |
| | 0604.90 | Other | Exempt |
| | | | |
| 07.09 | | Other vegetables, fresh or chilled. | |
| | | Other : | |
| | 0709.99 | Other : | |
| | | Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>), whether or not on the cob : | |
| | 0709.99.11 | Sweet corn certified for sowing and rendered inedible by chemical treatment | Exempt |
| | | | |
| 07.13 | | Dried leguminous vegetables, shelled, whether or not skinned or split (+). | |
| | | Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) : | |
| | 0713.31 | Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vignaradiata</i> (L.) Wilczek : | |
| | | Green gram (moong) : | |
| | 0713.31.11 | Beans certified for sowing and rendered inedible by chemical treatment | Exempt |
| | | Black gram : | |
| | 0713.31.21 | Beans certified for sowing and rendered inedible by chemical | Exempt |
| | 0713.32 | Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vignaangularis</i>) : | |
| | 0713.32.10 | Beans certified for sowing and rendered inedible by chemical treatment | Exempt |
| | 0713.33 | Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>) : | |
| | 0713.33.10 | Beans certified for sowing and rendered inedible by chemical treatment | Exempt |
| | 0713.34 | Bambara beans (<i>Vignasubterranea</i> or <i>Voandzeiasubterranea</i>) : | |
| | 0713.34.10 | Beans certified for sowing and rendered inedible by chemical treatment | Exempt |
| | 0713.35 | Cow peas (<i>Vignaunguiculata</i>) : | |
| | 0713.35.10 | Beans certified for sowing and rendered inedible by chemical treatment | Exempt |
| | 0713.39 | Other : | |

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| | 0713.39.10 | 0713.39.10 Beans certified for sowing and rendered inedible by chemical treatment | Exempt |
| 08.02 | | Other nuts, fresh or dried, whether or not shelled or peeled. | |
| | | Hazelnuts or filberts (<i>Corylus spp.</i>) : | |
| | 0802.21 | In shell : | |
| | 0802.21.90 | Other | Exempt |
| | 0802.22 | Shelled | Exempt |
| | | Walnuts : | |
| | 0802.31 | In shell : | |
| | 0802.31.90 | Other | Exempt |
| | 0802.32 | Shelled | Exempt |
| 08.10 | | Other fruit, fresh. | |
| | 0810.20 | Raspberries, blackberries, mulberries and loganberries | Exempt |
| | 0810.30 | Black, white or red currants and gooseberries | Exempt |
| | 0810.40 | Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> | Exempt |
| | 0810.50 | Kiwifruit | Exempt |
| 12.02 | | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken (+). | |
| | 1202.30 | Seed | Exempt |
| 12.04 | 1204.00 | Linseed, whether or not broken. | Exempt |
| 12.05 | | Rape or colza seeds, whether or not broken. | |
| | 1205.10 | Low erucic acid rape or colza seeds | Exempt |
| | 1205.90 | Other | Exempt |
| 12.06 | 1206.00 | Sunflower seeds, whether or not broken. | Exempt |
| 12.07 | | Other oil seeds and oleaginous fruits, whether or not broken (+). | |
| | 1207.10 | Palm nuts and kernels : | |
| | 1207.10.10 | Palm nuts certified and rendered inedible by chemical treatment | Exempt |
| | | Cotton seeds : | |
| | 1207.21 | Seed | Exempt |
| | 1207.29 | Other | Exempt |
| | 1207.30 | Castor oil seeds | Exempt |
| | 1207.50 | Mustard seeds | Exempt |
| | 1207.60 | Safflower (<i>Carthamus tinctorius</i>) seeds | Exempt |
| | 1207.70 | Melon seeds | Exempt |
| | | Other : | |
| | 1207.91 | Poppy seeds | Exempt |
| | 1207.99 | Other : | |
| | 1207.99.10 | Tea seeds | Exempt |
| | 1207.99.90 | Other | Exempt |
| 12.09 | | Seed, fruits and spores, of a kind used for sowing. | |
| | 1209.10 | Sugar beet seeds | Exempt |
| | | Seeds of forage plants : | |
| | 1209.21 | Lucerne (<i>alfalfa</i>) seeds | Exempt |
| | 1209.22 | Clover (<i>Trifolium spp.</i>) seeds | Exempt |
| | 1209.23 | Fescue seeds | Exempt |
| | 1209.24 | Kentucky blue grass (<i>Poa pratensis</i> L.) seeds | Exempt |

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| | 1209.25 | Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds | Exempt |
| | 1209.29 | Other | Exempt |
| | 1209.30 | Seeds of herbeaceous plants cultivated principally for their flowers | Exempt |
| 12.14 | | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets. | |
| | 1214.10 | Lucerne (alfalfa) meal and pellets | Exempt |
| 15.02 | | Fats of bovine animals, sheep or goats, other than those of heading 15.03 : | |
| | 1502.10 | Tallow | Exempt |
| 24.02 | | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes. | |
| | 2402.10 | Cigars, cheroots and cigarillos, containing tobacco | Exempt |
| | 2402.20 | Cigarettes containing tobacco : | |
| | 2402.20.20 | Cigarettes, each not exceeding 60 mm in length | Exempt |
| | 2402.20.30 | Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length | Exempt |
| | 2402.20.40 | Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length | Exempt |
| | 2402.20.50 | Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length | Exempt |
| | 2402.20.60 | Cigarettes, each exceeding 84 mm in length | Exempt |
| 24.03 | | Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences. | |
| | | Smoking tobacco, whether or not containing tobacco substitutes in any proportion : | |
| | 2403.19 | Other : | |
| | 2403.19.10 | Pipe tobacco | Exempt |
| | | Other : | |
| | 2403.91 | "Homogenized" or 'reconstituted" tobacco : | |
| | 2403.91.10 | Pipe tobacco | Exempt |
| | 2403.99 | Other : | |
| | 2403.99.10 | Pipe tobacco | Exempt |
| 25.02 | 2502.00 | Unroasted iron pyrites. | Exempt |
| 25.04 | | Natural graphite. | |
| | 2504.90 | Other : | |
| | 2504.90.90 | Other | Exempt |
| 25.05 | | Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26. | |
| | 2505.10 | Silica sands and quartz sands : | |
| | 2505.10.10 | Waste | Exempt |
| | | Other : | |
| | 2505.10.91 | Silica sands and quartz sands from rivers | Exempt |
| 25.08 | | Other clays (not including expanded clays of heading 68.06), and alusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths (+). | |
| | 2508.50 | Andalusite, kyanite and sillimanite | Exempt |

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| | 2508.60 | Mullite | Exempt |
| | 2508.70 | Chamotte or dinas earths | Exempt |
| 25.10. | | Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk. | |
| | 2510.20 | Ground : | |
| | 2510.20.90 | Other | Exempt |
| 25.11 | | Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16. | |
| | 2511.10 | Natural barium sulphate (barytes) | Exempt |
| 25.15 | | Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. | |
| | | Marble and travertine : | |
| | 2515.11 | Crude or roughly trimmed | Exempt |
| | 2515.20 | Ecaussine and other calcareous monumental or building stone; alabaster | Exempt |
| 25.16 | | Granite, prophyry, 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 (+). | |
| | 2516.20 | Sandstone | Exempt |
| 25.18 | | Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix. | |
| | 2518.10 | Dolomite not calcined or sintered | Exempt |
| | 2518.20 | Calcined or sintered dolomite | Exempt |
| | 2518.30 | Dolomite ramming mix | Exempt |
| 25.25 | | Mica, including splittings; mica waste. | |
| | 2525.10 | Crude mica and mica rifted into sheets or splittings | Exempt |
| 25.28 | 2528.00 | Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H₃BO₃. calculated on the dry weight. | |
| | 2528.00.10 | Natural sodium borates and concentrates thereof (whether or not calcined) | Exempt |
| | 2528.00.90 | Other | Exempt |
| 25.30 | | Mineral substances not elsewhere specified or included. | |
| | 2530.90 | Other : | |
| | 2530.90.20 | Broken concrete | Exempt |
| 26.01 | | Iron ores and concentrates, including roasted iron pyrites. | |
| | | Iron ores and concentrates, other than roasted iron pyrites : | |

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| | 2601.11 | Non-agglomerated | Exempt |
| 26.02 | 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. | Exempt |
| 26.04 | 2604.00 | Nickel ores and concentrates. | Exempt |
| 26.08 | 2608.00 | Zinc ores and concentrates. | Exempt |
| 26.15 | | Niobium, tantalum, vanadium or zirconium ores and concentrates. | |
| | 2615.90 | Other | Exempt |
| 26.17 | | Other ores and concentrates. | |
| | 2617.10 | Antimony ores and concentrates | Exempt |
| | 2617.90 | Other | Exempt |
| 26.20 | | Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds. | |
| | | Containing mainly zinc : | |
| | 2620.11 | Hard zinc spelter | Exempt |
| | | Other : | |
| | 2620.99 | Other : | |
| | 2620.99.90 | Other | Exempt |
| 27.01 | | Coal; briquettes, ovoids and similar solid fuels manufactured from coal. | |
| | | Coal, whether or not pulverized, but not agglomerated : | |
| | 2701.11 | Anthracite | Exempt |
| | 2701.12 | Bituminous coal | Exempt |
| | 2701.19 | Other coal | Exempt |
| | 2701.20 | Briquettes, ovoids and similar solid fuels manufactured from coal | Exempt |
| 27.05 | 2705.00 | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons. | Exempt |
| 27.07 | | Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents. | |
| | 2707.20 | Toluol (toluene) | Exempt |
| 27.08 | | Pitch and pitch coke, obtained from coal tar or from other mineral tars. | |
| | 2708.10 | Pitch | Exempt |
| 27.10 | | Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils. | |
| | | Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils | |

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| | | obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils : | |
| | 2710.12 | Light oils and preparations : | |
| | 2710.12.10 | Aviation spirit | Exempt |
| | 2710.19 | Other : | |
| | 2710.19.10 | Kerosene other than kerosene type jet fuel | Exempt |
| | 2710.19.20 | Kerosene type jet fuel | Exempt |
| | | Waste oils : | |
| | 2710.91 | Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | Exempt |
| 27.11 | | Petroleum gases and other gaseous hydrocarbons. | |
| | | Liquefied : | |
| | 2711.12 | Propane | Exempt |
| | 2711.19 | Other : | |
| | 2711.19.90 | Other | Exempt |
| | | In gaseous state : | |
| | 2711.29 | Other | Exempt |
| 27.13 | | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals. | |
| | 2713.20 | Petroleum bitumen | Exempt |
| | 2713.90 | Other residues of petroleum oils or of oils obtained from bituminous minerals | Exempt |
| 27.14 | | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks (+). | |
| | 2714.10 | Bituminous or oil shale and tar sands | Exempt |
| | 2714.90 | Other | Exempt |
| 27.16 | 2716.00 | Electrical energy. (optional heading) | Exempt |
| 28.01 | | Flourine, chlorine, bromine and iodine. | |
| | 2801.30 | Flourine; bromine | Exempt |
| 28.02 | 2802.00 | Sulphur, sublimed or precipitated; colloidal Sulphur. | Exempt |
| 28.04 | | Hydrogen, rare gases and other non-metals. | |
| | 2804.40 | Oxygen | Exempt |
| | 2804.50 | Boron; tellurium : | |
| | 2804.50.90 | Other | Exempt |
| | | Silicon : | |
| | 2804.61 | Containing by weight not less than 99.99% of silicon | Exempt |
| | 2804.80 | Arsenic | Exempt |
| | 2804.90 | Selenium : | |
| | 2804.90.10 | Waste and scrap | Exempt |
| 28.05 | | Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury. | |
| | | Alkali or alkaline-earth metals : | |
| | 2805.12 | Calcium | Exempt |
| | 2805.19 | Other | Exempt |

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| 28.06 | | Hydrogen chloride (hydrochloric acid); chlorosulphuric acid. | |
| | 2806.20 | Chlorosulphuric acid | Exempt |
| 28.09 | | Diphosphoruspentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined. | |
| | 2809.10 | Diphosphoruspentoxide | Exempt |
| 28.11 | | Other inorganic acids and other inorganic oxygen compounds of non-metals. | |
| | | Other inorganic acids : | |
| | 2811.11 | Hydrogen fluoride (hydrofluoric acid) | Exempt |
| | 2811.12 | Hydrogen cyanide (hydrocyanic acid) | Exempt |
| | | Other inorganic oxygen compounds of nonmetals : | |
| | 2811.29 | Other : | |
| | 2811.29.20 | Sulphur dioxide | Exempt |
| 28.12 | | Halides and halide oxides of non-metals. | |
| | | Chlorides and chloride oxides : | |
| | 2812.19 | Other | Exempt |
| | 2812.90 | Other | Exempt |
| 28.13 | | Sulphides of non-metals; commercial phosphorus trisulphide. | |
| | 2813.10 | Carbon disulphide | Exempt |
| 28.15 | | Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium. | |
| | 2815.30 | Peroxides of sodium or potassium | Exempt |
| 28.19 | | Chromium oxides and hydroxides. | |
| | 2819.90 | Other | Exempt |
| 28.20 | | Manganese oxides. | |
| | 2820.90 | Other | Exempt |
| 28.22 | 2822.00 | Cobalt oxides and hydroxides; commercial cobalt oxides. | Exempt |
| 28.24 | | Lead oxides; red lead and orange lead. | |
| | 2824.10 | Lead monoxide (litharge, massicot) | Exempt |
| | 2824.90 | Other | Exempt |
| 28.25 | | 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 | Exempt |
| | 2825.20 | Lithium oxide and hydroxide | Exempt |
| | 2825.30 | Vanadium oxides and hydroxides | Exempt |
| | 2825.40 | Nickel oxides and hydroxides | Exempt |
| | 2825.50 | Copper oxides and hydroxides | Exempt |
| | 2825.70 | Molybdenum oxides and hydroxides | Exempt |
| | 2825.80 | Antimony oxides | Exempt |
| 28.26 | | Fluorides; fluorosilicates, fluoroaluminates and other complexfluorine salts. | |
| | 2826.30 | Sodium hexafluoroaluminate (synthetic cryolite) | Exempt |

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| 28.27 | | Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides. | |
| | | Other chlorides : | |
| | 2827.31 | Of magnesium | Exempt |
| | 2827.35 | Of nickel | Exempt |
| | | Chloride oxides and chloride hydroxides : | |
| | 2827.41 | Of copper | Exempt |
| 28.29 | | Chlorates and perchlorates; bromates and perbromates; iodates and periodates. | |
| | | Chlorates : | |
| | 2829.11 | Of sodium | Exempt |
| 28.30 | | Sulphides; polysulphides, whether or not chemically defined. | |
| | 2830.90 | Other | Exempt |
| 28.31 | | Dithionites and sulphyoxylates. | |
| | 2831.90 | Other | Exempt |
| 28.33 | | Sulphates; alums; peroxosulphates (persulphates). | |
| | | Other sulphates : | |
| | 2833.29 | Other : | |
| | 2833.29.10 | Thallium sulphate | Exempt |
| 28.34 | | Nitrites; nitrates. | |
| | 2834.10 | Nitrites | Exempt |
| 28.35 | | Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined. | |
| | | Phosphates : | |
| | 2835.24 | Of potassium | Exempt |
| 28.36 | | Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate. | |
| | 2836.60 | Barium carbonate | Exempt |
| | | Other : | |
| | 2836.91 | Lithium carbonates | Exempt |
| | 2836.92 | Strontium carbonate | Exempt |
| 28.37 | | Cyanides, cyanide oxides and complex cyanides. | |
| | | Cyanides and cyanide oxides : | |
| | 2837.11 | Of sodium | Exempt |
| | 2837.19 | Other | Exempt |
| | 2837.20 | Complex cyanides | Exempt |
| 28.40 | | Borates; peroxoborates (perborates). | |
| | | Disodium tetraborate (refined borax) : | |
| | 2840.11 | Anhydrous | Exempt |
| 28.41 | | Salts of oxometallic or peroxometallic acids. | |
| | 2841.30 | Sodium dichromate | Exempt |
| | 2841.80 | Tungstates (wolframates) | Exempt |
| 28.42 | | Other salts of inorganic acids or peroxy acids (including | |

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| | | aluminosilicates whether or not chemically defined), other than azides. | |
| | 2842.90 | Other : | |
| | 2842.90.10 | Arsenates | Exempt |
| | 2842.90.20 | Arsenites | Exempt |
| | 2842.90.30 | Fulminates, cyanates and thiocyanates | Exempt |
| 28.43 | | Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals. | |
| | 2843.10 | Colloidal precious metals Exempt | Exempt |
| | | Silver compounds : | |
| | 2843.29 | Other | Exempt |
| | 2843.30 | Gold compounds | Exempt |
| 28.45 | | Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined. | |
| | 2845.10 | Heavy water (deuterium oxide) | Exempt |
| 28.46 | | Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals. | |
| | 2846.10 | Cerium compounds | Exempt |
| 28.49 | | Carbides, whether or not chemically defined. | |
| | 2849.90 | Other | Exempt |
| 28.50 | 2850.00 | Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49. | Exempt |
| 28.52 | | Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams. | |
| | 2852.10 | Chemically defined | Exempt |
| | 2852.90 | Other | Exempt |
| 28.53 | | Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals. | |
| | 2853.10 | Cyanogen chloride (Chlorcyan) | Exempt |
| | 2853.90 | Other | Exempt |
| 29.01 | | Acyclic hydrocarbons. | |
| | | Unsaturated : | |
| | 2901.22 | Propene (propylene) | Exempt |
| | 2901.23 | Butene (butylene) and isomers thereof | Exempt |
| | 2901.24 | Buta-1, 3-diene and isoprene | Exempt |
| | 2901.29 | Other | Exempt |
| 29.02 | | Cyclic hydrocarbons. | |
| | | Cyclanes, cyclenes and cycloterpenes : | |
| | 2902.11 | Cyclohexane | Exempt |

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| | 2902.20 | Benzene | Exempt |
| | | Xylenes : | |
| | 2902.42 | <i>m</i> -Xylene | Exempt |
| | 2902.43 | <i>p</i> -Xylene | Exempt |
| | 2902.60 | Ethylbenzene | Exempt |
| 29.03 | | Halogenated derivatives of hydrocarbons. | |
| | | Saturated chlorinated derivatives of acyclic hydrocarbons : | |
| | 2903.13 | Chloroform (trichloromethane) | Exempt |
| | 2903.19 | Other : | |
| | 2903.19.10 | 1,1,1-Trichloroethane (methyl chloroform) | Exempt |
| | | Unsaturated chlorinated derivatives of acyclic hydrocarbons : | |
| | 2903.22 | Trichloroethylene | Exempt |
| | 2903.29 | Other : | |
| | 2903.29.10 | Dichloropropene | Exempt |
| | | Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons : | |
| | 2903.82 | Aldrin (ISO), chlordane (ISO) and heptachlor (ISO) | Exempt |
| | | Halogenated derivatives of aromatic hydrocarbons : | |
| | 2903.99 | Other : | |
| | 2903.99.90 | Other | Exempt |
| 29.04 | | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated. | |
| | 2904.20 | Derivatives containing only nitro or only nitroso groups : | |
| | 2904.20.10 | Nitrated derivatives of aromatic hydrocarbon | Exempt |
| | 2904.20.90 | Other | Exempt |
| 29.05 | | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. | |
| | | Saturated monohydric alcohols : | |
| | 2905.16 | Octanol (octyl alcohol) and isomers thereof | Exempt |
| | 2905.19 | Other : | |
| | 2905.19.10 | Pentanol (amyl alcohol) and isomers thereof | Exempt |
| | | Unsaturated monohydric alcohols : | |
| | 2905.29 | Other | Exempt |
| | | Other polyhydric alcohols : | |
| | 2905.43 | Mannitol | Exempt |
| | 2905.49 | Other | Exempt |
| | | Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols : | |
| | 2905.59 | Other | Exempt |
| 29.06 | | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. | |
| | | Cyclanic, cyclenic or cycloterpenic : | |
| | 2906.12 | Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols | Exempt |
| | 2906.13 | Sterols and inositols | Exempt |
| 29.07 | | Phenols; phenol-alcohols. | |
| | | Monophenols : | |
| | 2907.15 | Naphthols and their salts | Exempt |
| | | Polyphenols; phenol-alcohols : | |
| | 2907.21 | Resorcinol and its salts | Exempt |

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| | 2907.23 | 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts | Exempt |
| | 2907.29 | Other | Exempt |
| 29.08 | | Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols. | |
| | | Derivatives containing only halogen substituents and their salts : | |
| | 2908.19 | Other : | |
| | 2908.19.10 | Pentachlorophenol salts (ISO) | Exempt |
| | 2908.19.90 | Other | Exempt |
| | | Other : | |
| | 2908.99 | Other : | |
| | 2908.99.10 | Nitrated derivatives | Exempt |
| | 2908.99.90 | Other | Exempt |
| 29.09 | | Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives. | |
| | | Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives : | |
| | 2909.19 | Other : | |
| | 2909.19.90 | Other | Exempt |
| | 2909.20 | Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives : | |
| | 2909.20.90 | Other | Exempt |
| | 2909.30 | Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives : | |
| | 2909.30.10 | Nitrated derivatives | Exempt |
| | | Other : | |
| | 2909.30.99 | Other | Exempt |
| | | Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives : | |
| | 2909.41 | 2,2'-Oxydiethanol (diethylene glycol, digol) : | |
| | 2909.41.10 | Nitrated derivatives | Exempt |
| | 2909.49 | Other : | |
| | 2909.49.10 | Nitrated derivatives | Exempt |
| | 2909.50 | Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives : | |
| | 2909.50.10 | Nitrated derivatives | Exempt |
| | 2909.60 | Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives : | |
| | 2909.60.10 | Nitrated derivatives | Exempt |
| 29.10 | | Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | |
| | 2910.10 | Oxirane (ethylene oxide) | Exempt |
| | 2910.20 | Methyloxirane (propylene oxide) | Exempt |
| | 2910.30 | 1-Chloro-2,3-epoxypropane (epichlorohydrin) | Exempt |
| | 2910.40 | Dieldrin (ISO, INN) | Exempt |
| | 2910.50 | Endrin (ISO) | Exempt |
| 29.11 | 2911.00 | Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or | Exempt |

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| | | nitrosated derivatives. | |
| | | | |
| 29.12 | | Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde. | |
| | | Acyclic aldehydes without other oxygen function : | |
| | 2912.12 | Ethanal (acetaldehyde) | Exempt |
| | | Cyclic aldehydes without other oxygen function : | |
| | 2912.21 | Benzaldehyde | Exempt |
| | | Aldehyde-alcohols, aldehyde-ethers, aldehydephenols and aldehydes with other oxygen function : | |
| | 2912.49 | Other | Exempt |
| | 2912.50 | Cyclic polymers of aldehydes : | |
| | 2912.50.90 | Other | Exempt |
| | | | |
| 29.13 | 2913.00 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12. | Exempt |
| | | | |
| 29.14 | | Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | |
| | | Acyclic ketones without other oxygen function : | |
| | 2914.19 | Other | Exempt |
| | | Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function : | |
| | 2914.23 | Ionones and methylionones | Exempt |
| | | Quinones : | |
| | 2914.61 | Anthraquinone | Exempt |
| | 2914.62 | Coenzyme Q10 (ubidecarenone (INN)) | Exempt |
| | | Halogenated, sulphonated, nitrated or nitrosated derivatives : | |
| | 2914.71 | Chlordecone (ISO) | Exempt |
| | 2914.79 | Other | Exempt |
| | | | |
| 29.15 | | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | |
| | | Formic acid, its salts and esters : | |
| | 2915.13 | Esters of formic acid | Exempt |
| | | Acetic acid and its salts; acetic anhydride : | |
| | 2915.24 | Acetic anhydride | Exempt |
| | 2915.40 | Mono-, di- or trichloroacetic acids, their salts and esters | Exempt |
| | | | |
| 29.16 | | Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | |
| | | Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives : | |
| | 2916.15 | Oleic, linoleic or linolenic acids, their salts and esters | Exempt |
| | | Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives : | |
| | 2916.20 | | |
| | 2916.20.10 | D-allethrin (Pynamine forte) | Exempt |
| | 2916.20.20 | D-trans allethrin (Esbiothrin) | Exempt |
| | 2916.20.50 | Permethrin | Exempt |
| | 2916.20.90 | Other | Exempt |
| | | Aromatic monocarboxylic acids, their anhydrides, halides, | |

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| | | peroxides,peroxiacids and their derivatives : | |
| | 2916.34 | Phenylacetic acid and its salts | Exempt |
| | 2916.39 | Other | Exempt |
| | | | |
| 29.17 | | Polycarboxylic acids, their anhydrides, halides, peroxides and peroxiacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | |
| | | Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives : | |
| | 2917.12 | Adipic acid, its salts and esters | Exempt |
| | 2917.13 | Azelaic acid, sebacic acid, their salts and esters | Exempt |
| | | Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxacids and their derivatives : | |
| | 2917.33 | Dinonyl or didecyl orthophthalates | Exempt |
| | 2917.36 | Terephthalic acid and its salts | Exempt |
| | | | |
| 29.18 | | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | |
| | | Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives : | |
| | 2918.12 | Tartaric acid | Exempt |
| | 2918.13 | Salts and esters of tartaric acid | Exempt |
| | 2918.17 | 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid) | Exempt |
| | 2918.19 | Other | Exempt |
| | | Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives : | |
| | 2918.22 | <i>O</i> -Acetylsalicylic acid, its salts and esters | Exempt |
| | 2918.30 | Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives | Exempt |
| | | Other : | |
| | 2918.91 | 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters | Exempt |
| | 2918.99 | Other : | |
| | 2918.99.10 | (2,4-dichlorophenoxy) acetic acid (2,4-D) | Exempt |
| | | | |
| 29.19 | | Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives. | |
| | 2919.10 | Tris(2,3-dibromopropyl) phosphate | Exempt |
| | 2919.90 | Other : | |
| | 2919.90.10 | Dichlorvos (DDVP) | Exempt |
| | 2919.90.90 | Other | Exempt |
| | | | |
| 29.20 | | Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives. | |
| | | Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives : | |
| | 2920.19 | Other : | |
| | 2920.19.90 | Other | Exempt |
| | | Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives : | |
| | 2920.21 | Dimethyl phosphate | Exempt |

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| | 2920.22 | Diethyl phosphate | Exempt |
| 29.21 | | Amine -function compounds (+). | |
| | | Acyclic polyamines and their derivatives; salts thereof : | |
| | 2921.22 | Hexamethylenediamine and its salts | Exempt |
| | 2921.30 | Cyclanic, cyclenic or cyclosterpenic mono- or polyamines, and their derivatives; salts thereof | Exempt |
| | | Aromatic monoamines and their derivatives; salts thereof : | |
| | 2921.42 | Aniline derivatives and their salts | Exempt |
| | 2921.43 | Toluidines and their derivatives; salts thereof | Exempt |
| | 2921.44 | Diphenylamine and its derivatives; salts thereof | Exempt |
| | 2921.45 | 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof | Exempt |
| | 2921.49 | Other | Exempt |
| 29.22 | | Oxygen-function amino-compounds (+). | |
| | | Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof : | |
| | 2922.17 | Methyldiethanolamine and ethyldiethanolamine | Exempt |
| | 2922.19 | Other | Exempt |
| | | Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof : | |
| | 2922.21 | Aminohydroxynaphthalenesulphonic acids and their salts | Exempt |
| | 2922.29 | Other : | |
| | 2922.29.10 | Anisidines, dianisidines, phenetidines, and their salts | Exempt |
| | 2922.29.90 | Other | Exempt |
| | | Amino-aldehydes, amino-ketones and aminoquinones, other than those containing more than one kind of oxygen function; salts thereof : | |
| | 2922.39 | Other | Exempt |
| | | Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof : | |
| | 2922.44 | Tilidine (INN) and its salts | Exempt |
| 29.24 | | Carboxamide-function compounds; amide-function compounds of carbonic acid. | |
| | | Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof : | |
| | 2924.23 | 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts : | |
| | 2924.23.10 | 2-Acetamidobenzoic acid (N-acetylanthranilic acid) | Exempt |
| | 2924.23.20 | Salts of 2-Acetamidobenzoic acid (N-acetylanthranilic acid) | Exempt |
| 29.26 | | Nitrile-function compounds. | |
| | 2926.10 | Acrylonitrile | Exempt |
| | 2926.20 | 1-Cyanoguanidine(dicyandiamide) | Exempt |
| | 2926.90 | Other | Exempt |
| 29.30 | | Organo-sulphur compounds. | |
| | 2930.20 | Thiocarbamates and dithiocarbamates : | |
| | 2930.20.10 | Thiobencarb | Exempt |
| | 2930.20.90 | Other | Exempt |
| | 2930.90 | Other : | |
| | 2930.90.10 | Malathion | Exempt |

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| | 2930.90.20 | Edifenphos | Exempt |
| | 2930.90.40 | Fenthion | Exempt |
| 29.31 | | Other organo-inorganic compounds. | |
| | | Other organo-phosphorous derivatives: | |
| | 2931.31 | Dimethyl methylphosphonate | Exempt |
| | 2931.32 | Dimethyl propylphosphonate | Exempt |
| | 2931.34 | Sodium 3-(trihydroxysilyl)propyl methylphosphonate | Exempt |
| | 2931.36 | (5-Ethyl-2- methyl-2-oxido- 1,3,2-dioxaphosphinan5-yl)methyl methyl methylphosphonate | Exempt |
| | 2931.37 | Bis[(5-ethyl-2-methyl-2-oxido-1,3,2dioxaphosphinan-5-yl)methyl] methylphosphonate | Exempt |
| | 2931.38 | Salt of methylphosphonic acid and (aminoiminomethyl) urea (1:1) | Exempt |
| | 2931.39 | Other | Exempt |
| 29.32 | | Heterocyclic compounds with oxygen hetero-atom(s) only (+). | |
| | | Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure : | |
| | 2932.11 | Tetrahydrofuran | Exempt |
| | 2932.12 | 2-Furaldehyde (furfuraldehyde) | Exempt |
| | 2932.13 | Furfuryl alcohol and tetrahydrofurfuryl alcohol | Exempt |
| | 2932.14 | Sucralose | Exempt |
| | 2932.20 | Lactones : | |
| | 2932.20.10 | Coumatetralyl | Exempt |
| | 2932.20.90 | Other | Exempt |
| | | Other : | |
| | 2932.93 | Piperonal | Exempt |
| | 2932.94 | Safrole | Exempt |
| | 2932.99 | Other : | |
| | 2932.99.10 | Carbofuran | Exempt |
| 29.33 | | Heterocyclic compounds with nitrogen hetero-atom(s) only (+). | |
| | | Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure : | |
| | 2933.11 | Phenazone (antipyrin) and its derivatives | Exempt |
| | | Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure : | |
| | 2933.32 | Piperidine and its salts | Exempt |
| | 2933.33 | Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl(INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidin (INN), intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), piprodrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof | Exempt |
| | 2933.39 | Other : | |
| | 2933.39.20 | 3-Quinuclidinyl benzilate (1-azabicyclo[2.2.2]oct-3yl hydroxy(diphenyl)acetate) | Exempt |
| | | Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused : | |
| | 2933.49 | Other | Exempt |
| | | Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure : | |
| | 2933.52 | Malonylurea (barbituric acid) and its salts | Exempt |

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| | 2933.54 | Other derivatives of malonylurea (barbituric acid); salts thereof | Exempt |
| | 2933.59 | Other : | |
| | 2933.59.10 | Diazinon | Exempt |
| | | Lactams : | |
| | 2933.79 | Other lactams | Exempt |
| | | Other : | |
| | 2933.99 | Other : | |
| | 2933.99.10 | Bitertnol | Exempt |
| | | | |
| 29.34 | | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds. | |
| | 2934.10 | Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure | Exempt |
| | | Other : | |
| | 2934.91 | Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN), and sufentanil (INN); salts thereof | Exempt |
| | | | |
| 29.37 | | Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones (+). | |
| | | Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues : | |
| | 2937.12 | Insulin and its salts | Exempt |
| | 2937.19 | Other | Exempt |
| | | Steroidal hormones, their derivatives and structural analogues : | |
| | 2937.22 | Halogenated derivatives of corticosteroidal hormones | Exempt |
| | 2937.29 | Other | Exempt |
| | 2937.90 | Other | Exempt |
| | | | |
| 29.38 | | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. | |
| | 2938.10 | Rutoside (rutin) and its derivatives | Exempt |
| | | | |
| 29.39 | | Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. | |
| | | Alkaloids of opium and their derivatives; salts thereof : | |
| | 2939.19 | Other | Exempt |
| | 2939.20 | Alkaloids of cinchona and their derivatives; salts thereof | Exempt |
| | 2939.30 | Caffeine and its salts | Exempt |
| | | Alkaloids of rye ergot and their derivatives; salts thereof : | |
| | 2939.69 | Other | Exempt |
| | | | |
| 29.41 | | Antibiotics. | |
| | 2941.20 | Streptomycins and their derivatives; salts thereof | Exempt |
| | 2941.30 | Tetracyclines and their derivatives; salts thereof | Exempt |
| | 2941.40 | Chloramphenicol and its derivatives; salts thereof | Exempt |
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| 30.01 | | Glands and other organs for organotherapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included. | |
| | 3001.20 | Extracts of glands or other organs or of their secretions | Exempt |
| | 3001.90 | Other | Exempt |
| | | | |
| 30.02 | | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. | |
| | | Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes : | |
| | 3002.11 | Malaria diagnostic test kits | Exempt |
| | 3002.12 | Antisera and other blood fractions | Exempt |
| | 3002.13 | Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale | Exempt |
| | 3002.14 | Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale | Exempt |
| | 3002.15 | Immunological products, put up in measured doses or in forms or packings for retail sale | Exempt |
| | 3002.19 | Other | Exempt |
| | 3002.20 | Vaccines for human medicine | Exempt |
| | 3002.30 | Vaccines for veterinary medicine | Exempt |
| | 3002.90 | Other : | |
| | 3002.90.10 | Saxitoxin ([[(4R)-10,10-dihydroxy-2,6diiminoctahydro-1H,8H-pyrrolo[1,2c]purin-4-yl]methyl carbamate) | Exempt |
| | 3002.90.90 | Other | Exempt |
| | | | |
| 30.03 | | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. | |
| | 3003.10 | Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives | Exempt |
| | 3003.20 | Other, containing antibiotics | Exempt |
| | | Other, containing hormones or other products of heading 29.37 : | |
| | 3003.31 | Containing insulin | Exempt |
| | 3003.39 | Other | Exempt |
| | | Other, containing alkaloids or derivatives thereof : | |
| | 3003.41 | Containing ephedrine or its salts | Exempt |
| | 3003.42 | Containing pseudoephedrine (INN) or its salts | Exempt |
| | 3003.43 | Containing norephedrine or its salts | Exempt |
| | 3003.49 | Other | Exempt |
| | 3003.60 | Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter | Exempt |
| | 3003.90 | Other : | |
| | | Ayurveda / Herbal preparations : | |
| | 3003.90.11 | Schedule 01 preparations certified by the Commissioner of Ayurveda | Exempt |
| | 3003.90.14 | Schedule 04 preparations certified by the Commissioner of Ayurveda | Exempt |

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| | 3003.90.90 | Other | Exempt |
| 30.04 | | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. | |
| | 3004.10 | Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives | Exempt |
| | 3004.20 | Other, containing antibiotics | Exempt |
| | | Other, containing hormones or other products of heading 29.37 : | |
| | 3004.31 | Containing insulin | Exempt |
| | 3004.32 | Containing corticosteroid hormones, their derivatives or structural analogues | Exempt |
| | 3004.39 | Other | Exempt |
| | | Other, containing alkaloids or derivatives thereof : | |
| | 3004.41 | Containing ephedrine or its salts | Exempt |
| | 3004.42 | Containing pseudoephedrine (INN) or its salts | Exempt |
| | 3004.43 | Containing norephedrine or its salts | Exempt |
| | 3004.49 | Other | Exempt |
| | 3004.50 | Other, containing vitamins or other products of heading 29.36 | Exempt |
| | 3004.60 | Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter | Exempt |
| | 3004.90 | Other : | |
| | | Ayurveda / Herbal preparations : | |
| | 3004.90.11 | Schedule 01 preparations certified by the Commissioner of Ayurveda | Exempt |
| | 3004.90.12 | Schedule 02 preparations certified by the Commissioner of Ayurveda | Exempt |
| | 3004.90.13 | Schedule 03 preparations certified by the Commissioner of Ayurveda | Exempt |
| | 3004.90.14 | Schedule 04 preparations certified by the Commissioner of Ayurveda | Exempt |
| | 3004.90.15 | Schedule 05 preparations certified by the Commissioner of Ayurveda | Exempt |
| | 3004.90.19 | Other | Exempt |
| | 3004.90.20 | Antineoplastics and immunosuppressives | Exempt |
| | 3004.90.90 | Other | Exempt |
| 30.06 | | Pharmaceutical goods specified in Note 4 to this Chapter. | |
| | 3006.10 | Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable | Exempt |
| | 3006.20 | Blood-grouping reagents | Exempt |
| | 3006.30 | Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient | Exempt |
| | 3006.40 | Dental cement and other dental fillings; bone reconstruction cements | Exempt |
| | 3006.50 | First-aid boxes and kits | Exempt |
| | 3006.60 | Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides | Exempt |
| | 3006.70 | 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 | Exempt |
| | | Other : | |
| | 3006.91 | Appliances identifiable for ostomy use | Exempt |

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| | 3006.92 | Waste pharmaceuticals | Exempt |
| 31.02 | | Mineral or chemical fertilisers, nitrogenous. | |
| | 3102.50 | Sodium nitrate | Exempt |
| | 3102.80 | Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution | Exempt |
| 31.03 | | Mineral or chemical fertilisers, phosphatic. | |
| | 3103.90 | Other | Exempt |
| 32.01 | | Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives. | |
| | 3201.10 | Quebracho extract | Exempt |
| | 3201.90 | Other | Exempt |
| 33.01 | | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils. | |
| | 3301.30 | Resinoids | Exempt |
| 33.07 | | Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties. | |
| | 3307.90 | Other : | |
| | 3307.90.10 | Contact lens solutions | Exempt |
| 35.02 | | Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives. | |
| | 3502.90 | Other | Exempt |
| 35.07 | | Enzymes; prepared enzymes not elsewhere specified or included. | |
| | 3507.90 | Other : | |
| | 3507.90.10 | Papain | Exempt |
| 36.04 | | Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles. | |
| | 3604.10 | Fireworks | Exempt |
| 36.05 | 3605.00 | Matches, other than pyrotechnic articles of heading 36.04. | Exempt |
| 36.06 | | Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter. | |
| | 3606.10 | 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 | Exempt |
| | 3606.90 | Other | Exempt |
| 37.01 | | Photographic plates and film in the flat, sensitised, unexposed, of | |

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| | | nay material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs. | |
| | 3701.20 | Instant print film | Exempt |
| 37.02 | | Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed. | |
| | | Other film, without perforations, of a width not exceeding 105 mm : | |
| | 3702.31 | For colour photography (polychrome) : | |
| | 3702.31.10 | Instant print film | Exempt |
| | 3702.32 | Other, with silver halide emulsion | Exempt |
| | 3702.39 | Other | Exempt |
| | | Other film, for colour photography (polychrome) : | |
| | 3702.53 | Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides : | |
| | 3702.53.90 | Other | Exempt |
| | 3702.54 | Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides | Exempt |
| | | Other : | |
| | 3702.96 | Of a width not exceeding 35 mm and of a length not exceeding 30 mm : | |
| | 3702.96.20 | Cine film of a width of 35 mm | Exempt |
| | 3702.96.90 | Other | Exempt |
| | 3702.97 | Of a width not exceeding 35 mm and of a length exceeding 30 mm : | |
| | 3702.97.20 | Cine film of a width of 35 mm | Exempt |
| 37.04 | 3704.00 | Photographic plates, film, paper, paperboard and textiles, exposed but not developed : | |
| | 3704.00.10 | Sensitised plates and film exposed but not developed, negative or positive | Exempt |
| 37.06 | | Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track. | |
| | 3706.90 | Other | Exempt |
| 38.01 | | Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures. | |
| | 3801.20 | Colloidal or semi-collodial graphite | Exempt |
| 38.02 | | Activated carbon; activated natural mineral products; animal black, including spent animal black. | |
| | | Other : | |
| | 3802.10.31 | Granular | Exempt |
| | 3802.10.32 | Powdered | Exempt |
| 38.06 | | Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums. | |
| | 3806.20 | Salts of rosin, of resin acids or derivatives of rosin or resin acids, other than salts of rosin adducts | Exempt |
| 38.07 | 3807.00 | Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, | |

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| | | resin acids or on vegetable pitch. | |
| | 3807.00.10 | Composite solvents and thinners for varnish | Exempt |
| | | | |
| 38.09 | | Finishing agents, dye carriers to accelerate the dyeing or fixing of 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 | With a basis of amylaceous substances | Exempt |
| | | | |
| 38.11 | | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquid used for the same purposes as mineral oils. | |
| | | Anti-knock preparations : | |
| | 3811.11 | Based on lead compounds | Exempt |
| | | | |
| 38.13 | 3813.00 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades : | |
| | 3813.00.10 | Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes | Exempt |
| | | | |
| 38.14 | 3814.00 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers : | |
| | 3814.00.20 | Containing methane, ethane or propanehydrochlorofluorocarbon (HCFCs) but not containing chlorofluorocarbon (CFCs) , | Exempt |
| | 3814.00.30 | Containing carbon tetrachloride, bromochloromethane or 1,1,1 – trichloroethane (methyl chloroform) | Exempt |
| | | | |
| 38.15 | | Reaction initiator, reaction accelerators and catalytic preparations, not elsewhere specified or included. | |
| | | Supported catalysts : | |
| | 3815.12 | With precious metal or precious metal compounds as the active substance | Exempt |
| | | | |
| 38.17 | 3817.00 | Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading 27.07 or 29.02 : | |
| | 3817.00.20 | Mixed alkyl naphthalenes | Exempt |
| | | | |
| 38.18 | 3818.00 | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics. | Exempt |
| | | | |
| 38.24 | | Prepared binders for foundry moulds or cores; chemical products and preparation of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. | |
| | 3824.30 | Non-agglomerated metal carbides mixed together or with metallic binders | Exempt |
| | | Mixtures containing halogenated derivatives of methane, ethane or propane : | |
| | 3824.75 | Containing carbon tetrachloride | Exempt |
| | 3824.79 | Other | Exempt |
| | | | |
| 38.25 | | Residual products of the chemical or allied industries, not | |

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| | | elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter. | |
| | 3825.50 | Waste of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids | Exempt |
| | | | |
| 38.26 | 3826.00 | Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals. | Exempt |
| | | | |
| 39.04 | | Polymers of vinyl chloride or of other halogenated olefins, in primary forms. | |
| | | Fluoro-polymers : | |
| | 3904.61 | Polytetrafluoroethylene | Exempt |
| | 3904.69 | Other | Exempt |
| | | | |
| 39.07 | | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. | |
| | 3907.70 | Poly(lactic acid) | Exempt |
| | | | |
| 39.12 | | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms. | |
| | | Cellulose acetates : | |
| | 3912.11 | Non-plasticised | Exempt |
| | | | |
| 40.11 | | New pneumatic tyres, of rubber. | |
| | 4011.30 | Of a kind used on aircraft | Exempt |
| | | | |
| 40.12 | | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber. | |
| | | Retreaded tyres : | |
| | 4012.13 | Of a kind used on aircraft | Exempt |
| | | | |
| 41.01 | | Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split. | |
| | 4101.20 | Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved | Exempt |
| | 4101.50 | Whole hides and skins, of a weight exceeding 16 kg | Exempt |
| | | | |
| 41.02 | | Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter. | |
| | 4102.10 | With wool on | Exempt |
| | | Without wool on : | |
| | 4102.21 | Pickled | Exempt |
| | 4102.29 | Other | Exempt |
| | | | |
| 41.03 | | Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than | |

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| | | those excluded by Note 1 (b) or 1 (c) to this Chapter. | |
| | 4103.20 | Of reptiles | Exempt |
| | 4103.90 | Other : | |
| | 4103.90.10 | Of sharks | Exempt |
| | 4103.90.90 | Other | Exempt |
| 41.04 | | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared. | |
| | | In the wet state (including wet-blue) : | |
| | 4104.11 | Full grains, unsplit; grain splits : | |
| | 4104.11.90 | Other | Exempt |
| | 4104.19 | Other : | |
| | 4104.19.10 | Wet blue chrome-tanned | Exempt |
| | 4104.19.90 | Other | Exempt |
| | | In the dry state (crust) : | |
| | 4104.41 | Full grains, unsplit; grain splits | Exempt |
| | 4104.49 | Other | Exempt |
| 41.05 | | Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared. | |
| | 4105.10 | In the wet state (including wet-blue) | Exempt |
| | 4105.30 | In the dry state (crust) | Exempt |
| 41.06 | | Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared. | |
| | | Of goats or kids : | |
| | 4106.21 | In the wet state (including wet-blue) | Exempt |
| | 4106.22 | In the dry state (crust) | Exempt |
| | | Of swine : | |
| | 4106.31 | In the wet state (including wet-blue) | Exempt |
| | 4106.32 | In the dry state (crust) | Exempt |
| | 4106.40 | Of reptiles : | |
| | 4106.40.10 | Crocodile skins other than vegetable pre-tanned | Exempt |
| | 4106.40.90 | Other | Exempt |
| | | Other : | |
| | 4106.91 | In the wet state (including wet-blue) | Exempt |
| | 4106.92 | In the dry state (crust) | Exempt |
| 41.12 | 4112.00 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14. | Exempt |
| 41.13 | | Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14. | |
| | 4113.20 | Of swine | Exempt |
| | 4113.30 | Of reptiles : | |
| | 4113.30.10 | Crocodile skins | Exempt |
| | 4113.30.90 | Other | Exempt |
| 41.14 | | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather. | |
| | 4114.10 | Chamois (including combination chamois) leather | Exempt |

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| | 4114.20 | Patent leather and patent laminated leather; metallised leather | Exempt |
| 42.06 | 4206.00 | Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons. | Exempt |
| 43.01 | | Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03. | |
| | 4301.10 | Of mink, whole, with or without head, tail or paws | Exempt |
| | 4301.30 | 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 | Exempt |
| | 4301.60 | Of fox, whole, with or without head, tail or paws | Exempt |
| | 4301.80 | Other furskins, whole, with or without head, tail or paws | Exempt |
| | 4301.90 | Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | Exempt |
| 43.02 | | Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03. | |
| | | Whole skins, with or without head, tail or paws, not assembled : | |
| | 4302.11 | Of mink | Exempt |
| | 4302.19 | Other : | |
| | 4302.19.10 | Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb | Exempt |
| | 4302.19.90 | Other | Exempt |
| | 4302.20 | Heads, tails, paws and other pieces or cuttings, not assembled | Exempt |
| | 4302.30 | Whole skins and pieces or cuttings thereof, assembled | Exempt |
| 43.03 | | Articles of apparel, clothing accessories and other articles of fur skin. | |
| | 4303.10 | Articles of apparel and clothing accessories | Exempt |
| | 4303.90 | Other | Exempt |
| 43.04 | 4304.00 | Artificial fur and articles thereof. | Exempt |
| 44.01 | | Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms. | |
| | | Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms : | |
| | 4401.11 | Coniferous | Exempt |
| | 4401.12 | Non-coniferous | Exempt |
| | | Wood in chips or particles : | |
| | 4401.21 | Coniferous | Exempt |
| | 4401.22 | Non-coniferous | Exempt |
| | | Sawdust and wood waste and scrap, agglomerated, in logs, briquettes, pellets or similar forms : | |
| | 4401.31 | Wood pellets | Exempt |
| | 4401.39 | Other | Exempt |
| 44.02 | | Wood charcoal (including shell or nut charcoal), whether or not agglomerated. | |

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| | 4402.10 | Of bamboo | Exempt |
| | 4402.90 | Other : | |
| | 4402.90.10 | Coconut shell charcoal | Exempt |
| | 4402.90.90 | Other | Exempt |
| | | | |
| 44.04 | | Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like. | |
| | 4404.10 | Coniferous | Exempt |
| | 4404.20 | Non-coniferous | Exempt |
| | | | |
| 44.06 | | Railway or tramway sleepers (cross-ties) of wood. | |
| | | Not impregnated : | |
| | 4406.11 | Coniferous | Exempt |
| | 4406.12 | Non-coniferous | Exempt |
| | | | |
| 44.07 | | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. | |
| | | Other : | |
| | 4407.99 | Other : | |
| | 4407.99.10 | Of rubber | Exempt |
| | | | |
| 44.12 | | Plywood, veneered panels and similar laminated wood. | |
| | 4412.39 | Other , with both outer plies of coniferous wood: | |
| | 4412.39.10 | Plywood panels either side not exceeding 600 mm in dimension consisting 6 pieces per set for the assembly of tea chests | Exempt |
| | | | |
| 44.13 | 4413.00 | Densified wood, in blocks, plates, strips or profile shapes. | |
| | 4413.00.10 | Of rubber wood | Exempt |
| | | | |
| 44.18 | | Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. | |
| | 4418.40 | Shuttering for concrete constructional work | Exempt |
| | 4418.50 | Shingles and shakes | Exempt |
| | | | |
| 45.01 | | Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork. | |
| | 4501.10 | Natural cork, raw or simply prepared | Exempt |
| | 4501.90 | Other | Exempt |
| | | | |
| 45.02 | 4502.00 | Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers). | Exempt |
| | | | |
| 45.03 | | Articles of natural cork. | |
| | 4503.10 | Corks and stoppers | Exempt |
| | 4503.90 | Other | Exempt |
| | | | |
| 45.04 | | 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 | Exempt |

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| | 4504.90 | Other | Exempt |
| 47.01 | 4701.00 | Mechanical wood pulp. | Exempt |
| 47.02 | 4702.00 | Chemical wood pulp, dissolving grades. | Exempt |
| 47.03 | | Chemical wood pulp, soda or sulphate, other than dissolving grades. | |
| | | Unbleached : | |
| | 4703.11 | Coniferous | Exempt |
| | 4703.19 | Non-coniferous | Exempt |
| | | Semi-bleached or bleached : | |
| | 4703.21 | Coniferous | Exempt |
| | 4703.29 | Non-coniferous | Exempt |
| 47.04 | | Chemical wood pulp, sulphite, other than dissolving grades. | |
| | | Unbleached : | |
| | 4704.11 | Coniferous | Exempt |
| | 4704.19 | Non-coniferous | Exempt |
| 47.06 | | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material. | |
| | 4706.10 | Cotton linters pulp | Exempt |
| | 4706.20 | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard | Exempt |
| | 4706.30 | Other, of bamboo | Exempt |
| | | Other : | |
| | 4706.91 | Mechanical | Exempt |
| | 4706.92 | Chemical | Exempt |
| | 4706.93 | Obtained by a combination of mechanical and chemical processes | Exempt |
| 47.07 | | Recovered (waste and scrap) paper or paperboard. | |
| | 4707.10 | Unbleached kraft paper or paperboard or corrugated paper or paperboard | Exempt |
| | 4707.20 | Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | Exempt |
| | 4707.30 | Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) | Exempt |
| | 4707.90 | Other, including unsorted waste and scrap | Exempt |
| 48.02 | | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard. | |
| | 4802.10 | Hand-made paper and paperboard | Exempt |
| | 4802.20 | Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard | Exempt |
| | 4802.40 | Wallpaper base | Exempt |
| | | Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres: | |
| | 4802.54 | Weighing less than 40 g/m ² : | |
| | 4802.54.20 | Carbonising base paper | Exempt |

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| | 4802.55 | Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls : | |
| | 4802.55.10 | Carbonising base paper | Exempt |
| | 4802.56 | Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state : | |
| | 4802.56.10 | Carbonising base paper | Exempt |
| | 4802.57 | Other, weighing 40 g/m ² or more but not more than 150 g/m ² : | |
| | 4802.57.10 | Carbonising base paper | Exempt |
| | 4802.58 | Weighing more than 150 g/m ² : | |
| | 4802.58.20 | Carbonising base paper | Exempt |
| | | Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process : | |
| | 4802.61 | In rolls : | |
| | 4802.61.10 | Box board | Exempt |
| | 4802.62 | In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state : | |
| | 4802.62.10 | Box board | Exempt |
| | 4802.62.20 | Carbonising base paper | Exempt |
| | 4802.62.90 | Other | Exempt |
| 48.04 | | Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03. | |
| | | Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² : | |
| | 4804.41 | Unbleached | Exempt |
| | 4804.49 | Other | Exempt |
| | | Other kraft paper and paperboard weighing 225 g/m ² or more : | |
| | 4804.51 | Unbleached | Exempt |
| | | | |
| 48.05 | | Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter. | |
| | | Fluting paper : | |
| | 4805.12 | Straw fluting paper | Exempt |
| | 4805.30 | Sulphite wrapping paper | Exempt |
| | 4805.50 | Felt paper and paperboard | Exempt |
| | | Other : | |
| | 4805.91 | Weighing 150 g/m ² or less | Exempt |
| | 4805.92 | Weighing more than 150 g/m ² but less than 225 g/m ² : | |
| | 4805.92.10 | Box Board | Exempt |
| | 4805.92.90 | Other | Exempt |
| | 4805.93 | Weighing 225 g/m ² or more : | |
| | 4805.93.10 | Box Board | Exempt |
| | | | |
| 48.06 | | Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets. | |
| | 4806.20 | Greaseproof papers | Exempt |
| | | | |
| 48.08 | | Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03. | |
| | 4808.40 | Kraft paper, creped or crinkled, whether or not embossed or | |

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| | | perforated : | |
| | 4808.40.10 | Sack craft paper | Exempt |
| | | | |
| 48.10 | | Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size (+). | |
| | | Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres : | |
| | 4810.13 | In rolls : | |
| | 4810.13.10 | Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m ² | Exempt |
| | 4810.14 | In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state : | |
| | 4810.14.10 | Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m ² | Exempt |
| | | Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes : | |
| | 4810.31 | Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less | Exempt |
| | 4810.32 | Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² | Exempt |
| | 4810.39 | Other | Exempt |
| | | | |
| 48.11 | | Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10. | |
| | 4811.10 | Tarred, bituminised or asphalted paper and paperboard | Exempt |
| | | | |
| 48.12 | 4812.00 | Filter blocks, slabs and plates, of paper pulp. | Exempt |
| | | | |
| 48.13 | | Cigarette paper, whether or not cut to size or in the form of booklets or tubes. | |
| | 4813.10 | In the form of booklets or tubes | Exempt |
| | | | |
| 48.18 | | Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres. | |
| | 4818.50 | Articles of apparel and clothing accessories : | |
| | 4818.50.10 | Sterilised hospital clothing | Exempt |
| | | | |
| 48.22 | | Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened). | Exempt |
| | 4822.10 | Of a kind used for winding textile yarn | Exempt |

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| 49.01 | | Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. | |
| | 4901.10 | In single sheets, whether or not folded | Exempt |
| | | Other : | |
| | 4901.91 | Dictionaries and encyclopedias, and serial instalments thereof | Exempt |
| | 4901.99 | Other : | |
| | 4901.99.10 | Printed books | Exempt |
| | 4901.99.20 | Telephone and trade directories | Exempt |
| 49.02 | | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material. | |
| | 4902.10 | Appearing at least four times a week : | |
| | | Magazines and Journals: | |
| | 4902.10.11 | Containing information of the running of the race horses or greyhound races meeting | Exempt |
| | 4902.10.19 | Other | Exempt |
| | | Other : | |
| | 4902.10.91 | Containing information of the running of the race horses or greyhound races meeting | Exempt |
| | 4902.10.99 | Other | Exempt |
| | 4902.90 | Other : | |
| | | Magazines and Journals : | |
| | 4902.90.11 | Containing information of the running of the race horses or greyhound races meeting | Exempt |
| | 4902.90.19 | Other | Exempt |
| | | Other : | |
| | 4902.90.91 | Containing information of the running of the race horses or greyhound races meeting | Exempt |
| | 4902.90.99 | Other | Exempt |
| 49.03 | 4903.00 | Children's picture, drawing or colouring books. | Exempt |
| 49.04 | | Music, printed or in manuscript, whether or not bound or illustrated : | |
| | 4904.00.10 | In book form | Exempt |
| | 4904.00.90 | Other | Exempt |
| 49.05 | | Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed. | Exempt |
| | 4905.10 | Globes | Exempt |
| 49.07 | 4907.00 | Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; bank notes; cheque forms; stock, share or bond certificates and similar documents of title : | |
| | 4907.00.10 | Cheque leaves and cheque books other than travellers'cheques in any form | Exempt |
| | 4907.00.20 | Unused postage and revenue stamps of the Government of the Democratic Socialist Republic of Sri Lanka or of a Provincial Council | Exempt |
| | 4907.00.30 | Stamped envelopes | Exempt |
| | 4907.00.40 | Foreign currency notes | Exempt |
| 49.11 | | Other printed matter, including printed pictures and | |

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| | | photographs. | |
| | | Other : | |
| | 4911.91 | Pictures, designs and photographs : | |
| | 4911.91.30 | Designs | Exempt |
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| 50.01 | 5001.00 | Silk-worm cocoons suitable for reeling. | Exempt |
| | | | |
| 50.02 | 5002.00 | Raw silk (not thrown). | Exempt |
| | | | |
| 50.03 | 5003.00 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock). | Exempt |
| | | | |
| 50.04 | 5004.00 | Silk yarn (other than yarn spun from silk waste) not put up for retail sale. | Exempt |
| | | | |
| 50.06 | 5006.00 | Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut. | Exempt |
| | | | |
| 50.07 | | Woven fabric of silk or of silk waste. | Exempt |
| | | | |
| 51.01 | | Wool, not carded or combed. | Exempt |
| | | | |
| 51.02 | | Fine or coarse animal hair, not carded or combed. | Exempt |
| | | | |
| 51.03 | | Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock. | Exempt |
| | | | |
| 51.04 | 5104.00 | Garnetted stock of wool or of fine or coarse animal hair. | Exempt |
| | | | |
| 51.05 | | Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments). | Exempt |
| | | | |
| 51.06 | | Yarn of carded wool, not put up for retail sale. | Exempt |
| | | | |
| 51.07 | | Yarn of combed wool, not put up for retail sale. | Exempt |
| | | | |
| 51.08 | | Yarn of fine animal hair (carded or combed), not put up for retail sale. | Exempt |
| | | | |
| 51.09 | | Yarn of wool or of fine animal hair, put up for retail sale. | Exempt |
| | | | |
| 51.10 | 5110.00 | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale. | Exempt |
| | | | |
| 51.11 | | Woven fabric of carded wool or carded fine animal hair. | Exempt |
| | | | |
| 51.12 | | Woven fabrics of combed wool or of combed fine animal hair. | Exempt |
| | | | |
| 51.13 | 5113.00 | Woven fabrics of coarse animal hair or of horsehair. | Exempt |
| | | | |
| 52.01 | | Cotton, not carded or combed. | Exempt |
| | | | |
| 52.02 | | Cotton waste (including yarn waste and garnetted stock). | |
| | 5202.10 | Yarn waste (including thread waste) | Exempt |

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| 52.03 | | Cotton, carded or combed. | Exempt |
| 52.05 | | Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale. | Exempt |
| 52.06 | | Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale. | Exempt |
| 52.07 | | Cotton yarn (other than sewing thread) put up for retail sale. | |
| | 5207.90 | Other | Exempt |
| 52.08 | | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2. | Exempt |
| 52.09 | | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2. | Exempt |
| 52.10 | | Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2. | Exempt |
| 52.11 | | Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2. | Exempt |
| 52.12 | | Other woven fabrics of cotton. | Exempt |
| 53.01 | | Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock). | Exempt |
| 53.02 | | True hemp (<i>Cannabis sativa</i> L.) raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock). | Exempt |
| 53.03 | | Jute and other textile bastfibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock). | Exempt |
| 53.05 | | Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock) : | |
| | | Other : | |
| | 5305.00.93 | Other of sisal and other textile fibres of the genus <i>Agava</i> | Exempt |
| 53.06 | | Flax yarn. | Exempt |
| 53.07 | | Yarn of jute or of other textile bastfibres of heading 53.03. | Exempt |
| 53.08 | | Yarn of other vegetable textile fibres; paper yarn. | |
| | 5308.10 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn : | Exempt |

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| 53.09 | | Woven fabrics of flax. | Exempt |
| 53.10 | | Woven fabrics of jute or of other textile bastfibres of heading 53.03. | Exempt |
| 53.11 | 5311.00 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn : | |
| | 5311.00.90 | Other | Exempt |
| 54.02 | | Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex (+). | Exempt |
| 54.03 | | Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex. | Exempt |
| 54.04 | | Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm. | Exempt |
| 54.06 | 5406.00 | Man-made filament yarn (other than sewing thread), put up for retail sale. | Exempt |
| 54.07 | | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04. | Exempt |
| 54.08 | | Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05. | Exempt |
| 55.01 | | Synthetic filament tow. | Exempt |
| 55.02 | | Artificial filament tow. | Exempt |
| 55.03 | | Synthetic staple fibres, not carded, combed or otherwise processed for spinning. | Exempt |
| 55.04 | | Artificial staple fibres, not carded, combed or otherwise processed for spinning. | Exempt |
| 55.06 | | Synthetic staple fibres, carded, combed or otherwise processed for spinning. | Exempt |
| 55.07 | | Artificial staple fibres, carded, combed or otherwise processed for spinning. | Exempt |
| 55.09 | | Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale. | Exempt |
| 55.10 | | Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale. | Exempt |
| 55.11 | | Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale. | Exempt |
| 55.12 | | Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres. | Exempt |

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| 55.13 | | Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2. | Exempt |
| 55.14 | | Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2 | Exempt |
| 55.15 | | Other woven fabrics of synthetic staple fibres. | Exempt |
| 55.16 | | Woven fabrics of artificial staple fibres. | Exempt |
| 56.04 | | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics. | Exempt |
| 56.05 | | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal. | Exempt |
| 56.06 | | Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn. | Exempt |
| 56.07 | | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics. | |
| | | Of sisal or other textile fibres of the genus Agave : | |
| | 5607.29 | Other | Exempt |
| 56.08 | | Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials. | |
| | | Of man-made textile materials : | |
| | 5608.11 | Made up fishing nets : | |
| | 5608.11.10 | Of monofilament | Exempt |
| 57.02 | | Carpets and other textile floor coverings, woven, not tufted or flopped, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs. | |
| | | Other, of file construction, not made up : | |
| | 5702.39 | Of other textile materials : | |
| | 5702.39.10 | Jute carpets | Exempt |
| | | Other, of file construction, made up : | |
| | 5702.42 | Of man-made textile materials | Exempt |
| | 5702.50 | Other, not of pile construction, not made up : | |
| | 5702.50.20 | Of man-made textile materials | Exempt |
| | 5702.50.90 | Of other textile materials | Exempt |
| | | Other, not of pile construction, made up : | |
| | 5702.99 | Of other textile materials | Exempt |
| 57.04 | | Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up. | |
| | 5704.90 | Other : | |
| | 5704.90.10 | Jute carpets | Exempt |
| 58.01 | | Woven pile fabrics and chemille fabrics, other than fabrics of | Exempt |

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| | | heading 58.02 or 58.06. | |
| 58.02 | | Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03. | Exempt |
| 58.04 | | Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02 to 60.06 (+). | Exempt |
| | | Mechanically made lace : | |
| | 5804.21 | Of man-made fibres | Exempt |
| | 5804.29 | Of other textile materials | Exempt |
| | 5804.30 | Hand-made lace | Exempt |
| 58.06 | | Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs). | Exempt |
| 58.09 | 5809.00 | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included. | Exempt |
| 58.11 | 5811.00 | Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10. Quilted textile products in the piece, composed of one or more. | Exempt |
| 59.06 | | Rubberised textile fabrics, other than those of heading 59.02. | |
| | | Other : | |
| | 5906.91 | Knitted or crocheted | Exempt |
| 59.08 | 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 therefore, whether or not impregnated. | Exempt |
| 59.11 | | Textile products and articles, for technical uses, specified in Note 7 to this Chapter (+). | |
| | | Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) : | |
| | 5911.31 | Weighing less than 650 g/m ² | Exempt |
| 60.01 | | Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted. | Exempt |
| 60.02 | | Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01. | Exempt |
| 60.03 | | Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02. | Exempt |
| 60.04 | | Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01. | Exempt |

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| 60.05 | | Warp knit fabrics (including those made on gallow knitting machines), other than those of headings 60.01 to 60.04. | Exempt |
| 60.06 | | Other knitted or crocheted fabrics. | Exempt |
| 61.01 | | Men's or boys' overcoats, carcoats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03. | Exempt |
| 61.02 | | Women's or girls' overcoats, carcoats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04. | Exempt |
| 61.03 | | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. | Exempt |
| 61.04 | | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. | Exempt |
| 61.05 | | Men's or boys' shirts, knitted or crocheted. | Exempt |
| 61.06 | | Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted. | Exempt |
| 61.07 | | Men's or boy's underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted. | Exempt |
| 61.08 | | Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted. | Exempt |
| 61.09 | | T-shirts, singlets and other vests, knitted or crocheted. | Exempt |
| 61.10 | | Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted (+). | Exempt |
| 61.11 | | Babies' garments and clothing accessories, knitted or crocheted. | Exempt |
| 61.12 | | Track suits, ski suits and swimwear, knitted or crocheted. | Exempt |
| 61.13 | 6113.00 | Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07. | Exempt |
| 61.14 | | Other garments, knitted or crocheted. | Exempt |
| 61.15 | | Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted. | Exempt |
| 61.16 | | Gloves, mittens and mitts, knitted or crocheted. | Exempt |

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| 61.17 | | Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories. | Exempt |
| 62.01 | | Men's or boys' overcoats, carcoats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, other than those of heading 62.03. | Exempt |
| 62.02 | | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04. | Exempt |
| 62.03 | | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear). | Exempt |
| 62.04 | | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear). | Exempt |
| 62.05 | | Men's or boys' shirts. | Exempt |
| 62.06 | | Women's or girls' blouses, shirts and shirt-blouses. | Exempt |
| 62.07 | | Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles. | Exempt |
| 62.08 | | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles. | Exempt |
| 62.09 | | Babies' garments and clothing accessories. | Exempt |
| 62.10 | | Garments, made up of fabrics of heading 56.02, 56.03, 59.06 or 59.07. | Exempt |
| 62.11 | | Track suits, ski suits and swimwear; other garments. | Exempt |
| 62.12 | | Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted. | Exempt |
| 62.13 | | Handkerchiefs. | Exempt |
| 62.14 | | Shawls, scarves, mufflers, mantillas, veils and the like. | Exempt |
| 62.16 | 6216.00 | Gloves, mittens and mitts. | Exempt |
| 63.01 | | Blankets and travelling rugs. | Exempt |
| 63.02 | | Bed linen, table linen, toilet linen and kitchen linen. | Exempt |
| 63.03 | | Curtains (including drapes) and interior blinds; curtain or bed valances. | Exempt |
| 63.04 | | Other furnishing articles, excluding those of heading 94.04. | Exempt |
| 64.01 | | Waterproof footwear with outer soles and uppers of rubber or of | Exempt |

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| | | plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes. | |
| 64.02 | | Other footwear with outer soles and uppers of rubber or plastics. | Exempt |
| 64.03 | | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather. | Exempt |
| 64.04 | | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials. | Exempt |
| 64.05 | | Other footwear. | Exempt |
| 66.02 | 6602.00 | Walking-sticks, seat-sticks, whips, riding-crops and the like : | |
| | 6602.00.10 | White canes for the blind | Exempt |
| | 6602.00.90 | Other | Exempt |
| 67.03 | 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. | Exempt |
| 67.04 | | Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included. | |
| | | Of synthetic textile materials : | |
| | 6704.11 | Complete wigs | Exempt |
| | 6704.19 | Other | Exempt |
| | 6704.20 | Of human hair | Exempt |
| | 6704.90 | Of other materials | Exempt |
| 68.01 | 6801.00 | Setts, curbstones and flagstones, of natural stone (except slate). | Exempt |
| 69.01 | | Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths. | |
| | 6901.00.10 | Magnesite and magnesite chrome bricks | Exempt |
| 70.01 | 7001.00 | Cullet and other waste and scrap of glass; glass in the mass. | |
| | 7001.00.90 | Other | Exempt |
| 70.02 | | Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked. | |
| | 7002.10 | Balls | Exempt |
| | 7002.20 | Rods | Exempt |
| | | Tubes : | |
| | 7002.31 | Of fused quartz or other fused silica | Exempt |
| | 7002.39 | Other | Exempt |
| 70.03 | | Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. | |
| | 7003.20 | Wired sheets | Exempt |
| | 7003.30 | Profiled | Exempt |

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| 70.10 | | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass. | |
| | 7010.10 | Ampoules | Exempt |
| | 7010.20 | Stoppers, lids and other closures | Exempt |
| 70.11 | | Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like. | |
| | 7011.20 | For cathode-ray tubes | Exempt |
| 70.14 | 7014.00 | Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked. | |
| | 7014.00.10 | Optical elements | Exempt |
| 70.15 | | Clock or watch glasses and similar glasses, glasses for noncorrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses. | |
| | 7015.10 | Glasses for corrective spectacles | Exempt |
| 70.17 | | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated. | |
| | 7017.10 | Of fused quartz or other fused silica : | |
| | 7017.10.10 | Instruments for testing of milk | Exempt |
| | 7017.20 | 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 : | |
| | 7017.20.10 | Instruments for testing of milk | Exempt |
| 70.19 | | Glass fibres (including glass wool) and articles thereof (for examples, yarn, woven fabrics) (+). | |
| | | Silvers, rovings, yarn and chopped strands : | |
| | 7019.12 | Rovings | Exempt |
| | | Other woven fabrics : | |
| | 7019.52 | Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex | Exempt |
| | 7019.90 | Other : | |
| | 7019.90.20 | For the manufacture of fibre glass fishing boats | Exempt |
| 70.20 | 7020.00 | Other articles of glass. | |
| | 7020.00.10 | Floats for fishing lines and nets | Exempt |
| | 7020.00.40 | Screen filters for computer monitors | Exempt |
| 71.01 | | Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport(+). | |
| | 7101.10 | Natural pearls Cultured pearls | Exempt |
| | | Cultured pearls : | |
| | 7101.21 | Unworked | Exempt |
| | 7101.22 | Worked | Exempt |
| 71.02 | | Diamonds, whether or not worked, but not mounted or set (+). | |
| | 7102.10 | Unsorted | Exempt |
| | | Industrial : | |

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| | 7102.21 | Unworked or simply sawn, cleaved or bruted | Exempt |
| | 7102.29 | Other Non-industrial : | Exempt |
| | | Non-industrial : | |
| | 7102.31 | Unworked or simply sawn, cleaved or bruted | Exempt |
| | 7102.39 | Other | Exempt |
| | | | |
| 71.03 | | Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semiprecious stones, temporarily strung for convenience of transport (+). | |
| | 7103.10 | Unworked or simply sawn or roughly shaped Otherwise worked : | Exempt |
| | | Otherwise worked : | |
| | 7103.91 | Rubies, sapphires and emeralds | Exempt |
| | 7103.99 | Other | Exempt |
| | | | |
| 71.04 | | Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport. | |
| | 7104.10 | Piezo-electric quartz | Exempt |
| | 7104.20 | Other, unworked or simply sawn or roughly shaped | Exempt |
| | 7104.90 | Other | Exempt |
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| 71.05 | | Dust and powder of natural or synthetic precious or semiprecious stones. | |
| | 7105.10 | Of diamonds | Exempt |
| | 7105.90 | Other | Exempt |
| | | | |
| 71.06 | | Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form. | |
| | 7106.10 | Powder Other : | Exempt |
| | | Other : | |
| | 7106.91 | Unwrought | Exempt |
| | 7106.92 | Semi-manufactured | Exempt |
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| 71.07 | 7107.00 | Base metals clad with silver, not further worked than semi-manufactured. | Exempt |
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| 71.08 | | Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form. | Exempt |
| | | Non-monetary : | Exempt |
| | 7108.11 | Powder | Exempt |
| | 7108.12 | Other unwrought forms | Exempt |
| | 7108.13 | Other semi-manufactured forms | Exempt |
| | 7108.20 | Monetary | Exempt |
| | | | |
| 71.09 | 7109.00 | Base metals or silver, clad with gold, not further worked than semi-manufactured. | Exempt |
| | | | |
| 71.10 | | Platinum, unwrought or in semi-manufactured forms, or in powder form. | |
| | | Platinum : | |
| | 7110.11 | Unwrought or in powder form | Exempt |

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| | 7110.19 | Other Palladium : | Exempt |
| | | Palladium : | |
| | 7110.21 | Unwrought or in powder form | Exempt |
| | 7110.29 | Other Palladium : | Exempt |
| | | Rhodium : | |
| | 7110.31 | Unwrought or in powder form | Exempt |
| | 7110.39 | Other Iridium, osmium and ruthenium : | Exempt |
| | | Iridium, osmium and ruthenium : | |
| | 7110.41 | Unwrought or in powder form | Exempt |
| | 7110.49 | Other | Exempt |
| | | | |
| 71.11 | 7111.00 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured. | Exempt |
| | | | |
| 71.13 | | Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal. | |
| | | Of precious metal whether or not plated or clad with precious metal : | |
| | 7113.11 | Of silver, whether or not plated or clad with other precious metal : | |
| | 7113.11.90 | Parts | Exempt |
| | 7113.20 | Of base metal clad with precious metal : | |
| | 7113.20.90 | Parts | Exempt |
| 71.14 | | Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal. | |
| | | Of precious metal whether or not plated or clad with precious metal : | |
| | 7114.11 | Of silver, whether or not plated or clad with other precious metal | Exempt |
| | 7114.20 | Of base metal clad with precious metal | Exempt |
| | | | |
| 71.16 | | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed). | |
| | 7116.10 | Of natural or cultured pearls | Exempt |
| | | | |
| 71.18 | | Coin (+). | |
| | 7118.90 | Other : | |
| | 7118.90.90 | Other | Exempt |
| | | | |
| 72.01 | | Pig iron and, Spiegeleisen in pigs, blocks or other primary forms. | |
| | 7201.20 | Non-alloy pig iron containing by weight more than 0.5% of phosphorus | Exempt |
| | | | |
| 72.02 | | Ferro-alloys. | |
| | | Ferro-manganese : | |
| | 7202.19 | Other | Exempt |
| | | Ferro-silicon : | |
| | 7202.29 | Other | Exempt |
| | | | |
| 72.04 | | Ferrous waste and scrap; remelting scrap ingots of iron or steel. | |
| | | Waste and scrap of alloy steel : | |
| | 7204.21 | Of stainless steel | Exempt |
| | | | |
| 72.05 | | Granules and powders, of pig iron, spiegeleisen, iron or steel. | |
| | | Powders : | |
| | 7205.21 | Of alloy steel | Exempt |
| | | | |
| 72.06 | | Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03). | |

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| | 7206.90 | Other | Exempt |
| 72.07 | | Semi-finished products of iron or non-alloy steel. | |
| | | Containing by weight less than 0.25% of carbon : | |
| | 7207.20.90 | Other | Exempt |
| 72.08 | | Flat-rolled products of iron or nonalloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated. | |
| | | Other, in coils, not further worked than hot-rolled, pickled : | |
| | 7208.26 | Of a thickness of 3 mm or more but less than 4.75 mm | Exempt |
| | | Other, in coils, not further worked than hot-rolled : | |
| | 7208.37 | Of a thickness of 4.75 mm or more but not exceeding 10 mm | Exempt |
| | 7208.38 | Of a thickness of 3 mm or more but less than 4.75 mm | Exempt |
| 72.18 | | Stainless steel in ingots or other primary forms; semi-finished products of stainless steel. | |
| | 7218.10 | Ingots and other primary forms | Exempt |
| | | Other : | |
| | 7218.91 | Of rectangular (other than square) cross-section | Exempt |
| | 7218.99 | Other | Exempt |
| 72.21 | 7221.00 | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel. | Exempt |
| 72.22 | | Other bars and rods of stainless steel; angles, shapes and sections of stainless steel. | |
| | | Bars and rods, not further worked than hot-rolled, hot-drawn or extruded : | |
| | 7222.11 | Of circular cross-section | Exempt |
| 72.25 | | Flat-rolled products of other alloy steel, of a width of 600 mm or more. | |
| | 7225.50 | Other, not further worked than cold-rolled (cold-reduced) | Exempt |
| | | Other : | |
| | 7225.99 | Other | Exempt |
| 72.26 | | Flat-rolled products of other alloy steel, of a width of less than 600 mm (+). | |
| | 7226.20 | Of high speed steel | Exempt |
| | | Other : | |
| | 7226.92 | Not further worked than cold-rolled (cold-reduced) | Exempt |
| 72.27 | | Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel. | |
| | 7227.10 | Of high speed steel | Exempt |
| 72.28 | | Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel. | |
| | 7228.10 | Bars and rods, of high speed steel | Exempt |
| | 7228.50 | Other bars and rods, not further worked than cold-formed or cold-finished | Exempt |
| | 7228.80 | Hollow drill bars and rods | Exempt |

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| 73.02 | | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails. | |
| | 7302.30 | Switch blades, crossing frogs, point rods and other crossing pieces | Exempt |
| 73.04 | | Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel. | |
| | | Other, of circular cross-section, of other alloy steel : | |
| | 7304.51 | Cold-drawn or cold-rolled (cold-reduced) : | |
| | 7304.51.10 | Seamless tubes and pipes | Exempt |
| 73.05 | | Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel. | |
| | | Line pipe of a kind used for oil or gas pipelines : | |
| | 7305.12 | Other, longitudinally welded : | |
| | 7305.12.90 | Other | Exempt |
| | 7305.20 | Casing of a kind used in drilling for oil or gas : | |
| | 7305.20.90 | Other | Exempt |
| | | Other, welded : | |
| | 7305.31 | Longitudinally welded : | |
| | 7305.31.90 | Other | Exempt |
| | 7305.39 | Other : | |
| | 7305.39.10 | High-pressure hydro-electric conduits of steel whether or not reinforced | Exempt |
| 73.06 | | Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel. | |
| | | Line pipe of a kind used for oil or gas pipelines : | |
| | 7306.11 | Welded, of stainless steel : | |
| | 7306.11.10 | Over 20 cm diameter | Exempt |
| | 7306.19 | Other : | |
| | 7306.19.10 | Over 20 cm diameter | Exempt |
| 73.15 | | Chain and parts thereof, of iron or steel. | |
| | 7315.20 | Skid chain | Exempt |
| 73.21 | | Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel. | |
| | | Cooking appliances and plate warmers : | |
| | 7321.19 | Other, including appliances for solid fuel | Exempt |
| | | Other appliances : | |
| | 7321.82 | For liquid fuel | Exempt |
| 73.26 | | Other articles of iron or steel. | |
| | | Forged or stamped, but not further worked : | |
| | 7326.20.10 | Bead wire rings and steel bands for tyres | Exempt |

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| 74.02 | 7402.00 | Unrefined copper; copper anodes for electrolytic refining. | Exempt |
| 74.03 | | Refined copper and copper alloys, unwrought. | |
| | | Refined copper : | |
| | 7403.12 | Wire-bars | Exempt |
| 74.04 | 7404.00 | Copper waste and scrap. | Exempt |
| 74.10 | | Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm. | |
| | | Not backed : | |
| | 7410.21 | Of refined copper | Exempt |
| | 7410.22 | Of copper alloys | Exempt |
| 74.11 | | Copper tubes and pipes. | |
| | | Of copper alloys : | |
| | 7411.22 | Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | Exempt |
| 74.19 | | Other articles of copper (+). | |
| | 7419.10 | Chain and parts thereof | Exempt |
| | | Other : | |
| | 7419.99 | Other : | |
| | 7419.99.20 | Endless bands for machinery | Exempt |
| 75.01 | | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy. | |
| | 7501.20 | Nickel oxide sinters and other intermediate products of nickel metallurgy | Exempt |
| 75.02 | | Unwrought nickel. | |
| | 7502.10 | Nickel, not alloyed | Exempt |
| | 7502.20 | Nickel, alloys | Exempt |
| 75.04 | 7504.00 | Nickel powders and flakes. | Exempt |
| 75.05 | | Nickel bars, rods, profiles and wire. | |
| | | Bars, rods and profiles : | |
| | 7505.12 | Of nickel alloys | Exempt |
| | | Wire : | |
| | 7505.21 | Of nickel, not alloyed | Exempt |
| 75.07 | | Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | |
| | 7507.20 | Tubes or pipe fittings | Exempt |
| 76.10 | | Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures. | |
| | 7610.90 | Other : | |

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| | 7610.90.10 | Day lighting devices which capture sunlight, transfer and defuse the light in a building interior | Exempt |
| 78.01 | | Unwrought lead. | |
| | | Other : | |
| | 7801.91 | Containing by weight antimony as the principal other element | Exempt |
| 78.04 | | Lead plates, sheets, strip and foil; lead powders and flakes. | |
| | 7804.20 | Powders and flakes | Exempt |
| 79.01 | | Unwrought zinc. | |
| | 7901.20 | Zinc alloys | Exempt |
| 79.05 | 7905.00 | Zinc plates, sheets, strip and foil. | Exempt |
| 80.01 | | Unwrought tin. | |
| | 8001.20 | Tin alloys | Exempt |
| 80.03 | 8003.00 | Tin bars, rods, profiles and wire. | Exempt |
| 81.02 | | Molybdenum and articles thereof, including waste and scrap. | |
| | | Other : | |
| | 8102.96 | Wire | Exempt |
| 81.03 | | Tantalum and articles thereof, including waste and scrap. | |
| | 8103.90 | Other | Exempt |
| 81.04 | | Magnesium and articles thereof, including waste and scrap. | |
| | | Unwrought magnesium : | |
| | 8104.19 | Other | Exempt |
| | 8104.30 | Raspings, turnings and granules, graded according to size; powders | Exempt |
| 81.05 | | 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 | Exempt |
| 81.06 | 8106.00 | Bismuth and articles thereof, including waste and scrap : | |
| | 8106.00.90 | Other | Exempt |
| 81.07 | | Cadmium and articles thereof, including waste and scrap. | |
| | 8107.20 | Unwrought cadmium; powders | Exempt |
| | 8107.90 | Other | Exempt |
| 81.08 | | Titanium and articles thereof, including waste and scrap. | |
| | 8108.20 | Unwrought titanium; powders | Exempt |
| 81.09 | | Zirconium and articles thereof, including waste and scrap. | |
| | 8109.20 | Unwrought zirconium; powders | Exempt |
| | 8109.90 | Other | Exempt |
| 81.11 | 8111.00 | Manganese and articles thereof, including waste and scrap. | |

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| | 8111.00.90 | Other | Exempt |
| 81.12 | | Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap. | |
| | | Chromium : | |
| | 8112.21 | Unwrought; powders | Exempt |
| | 8112.29 | Other | Exempt |
| 81.13 | 8113.00 | Cermets and articles thereof, including waste and scrap. | |
| | 8113.00.10 | Waste and scrap | Exempt |
| | 8113.00.90 | Other | Exempt |
| 82.03 | | Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools. | |
| | 8203.10 | Files, rasps and similar tools | Exempt |
| | 8203.20 | Pliers (including cutting pliers), pincers, tweezers and similar tools | Exempt |
| | 8203.30 | Metal cutting shears and similar tools | Exempt |
| 82.12 | | Razors and razor blades (including razor blade blanks in strips). | |
| | | Safety razor blades, including razor blade blanks in strips : | |
| | 8212.20.10 | Razor blade blanks | Exempt |
| 82.15 | | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware. | |
| | | Other : | |
| | 8215.91 | Plated with precious metal | Exempt |
| 84.01 | | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation. | |
| | 8401.10 | Nuclear reactors | Exempt |
| | 8401.20 | Machinery and apparatus for isotopic separation, and parts thereof | Exempt |
| | 8401.30 | Fuel elements (cartridges), non-irradiated | Exempt |
| | 8401.40 | Parts of nuclear reactors | Exempt |
| 84.06 | | Steam turbines and other vapour turbines. | |
| | 8406.10 | Turbines for marine propulsion | Exempt |
| | | Other turbines : | |
| | 8406.81 | Of an output exceeding 40 MW | Exempt |
| 84.07 | | Spark-ignition reciprocating or rotary internal combustion piston engines. | |
| | | 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 : | |
| | 8407.31.10 | Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three- wheelers) | Exempt |
| | 8407.32 | Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc : | |
| | 8407.32.10 | Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three- wheelers) | Exempt |
| | | Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc : | |
| | 8407.33.10 | Two-stroke petrol engines of a kind used for the propulsion of auto- | Exempt |

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| | | trishaws (three- wheelers) | |
| | 8407.34 | Of a cylinder capacity exceeding 1,000 cc : | |
| | 8407.34.10 | More than ten years old | Exempt |
| | | | |
| 84.09 | | Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08. | |
| | 8409.10 | For aircraft engines | Exempt |
| | | | |
| 84.11 | | Turbo-jets, turbo-propellers and other gas turbines. | |
| | | Turbo-propellers : | |
| | 8411.22 | Of a power exceeding 1,100 kW | Exempt |
| | | Other gas turbines : | |
| | 8411.81 | Of a power not exceeding 5,000 kW | Exempt |
| | 8411.82 | Of a power exceeding 5,000 kW | Exempt |
| | | Parts : | |
| | 8411.91 | Of turbo-jets or turbo-propellers | Exempt |
| | | | |
| 84.12 | | Other engines and motors. | |
| | 8412.10 | Reaction engines other than turbo-jets | Exempt |
| | | | |
| 84.18 | | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air Conditioning machines of heading 84.15. | |
| | | Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment : | |
| | 8418.50.90 | Other | Exempt |
| | | Other refrigerating or freezing equipment; heat pumps : | |
| | 8418.61 | Heat pumps other than air conditioning machines of heading 84.15 | Exempt |
| | 8418.69 | Other : | |
| | 8418.69.60 | Other, milk chilling tanks | Exempt |
| | | | |
| 84.19 | | Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, 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. | |
| | | Dryers : | |
| | 8419.31 | For agricultural products | Exempt |
| | | Other machinery, plant and equipment : | |
| | 8419.89 | Other : | |
| | 8419.89.10 | Equipment for pasteurization and sterilization of milk | Exempt |
| | | | |
| 84.21 | | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases. | |
| | | Filtering or purifying machinery and apparatus for liquids : | |
| | 8421.23 | Oil or petrol-filters for internal combustion engines : | |
| | 8421.23.10 | Energy serving ceramic filters for motor vehicles | Exempt |
| | 8421.23.90 | Other | Exempt |
| | | | |
| 84.22 | | Dish washing machines; machinery for cleaning or drying bottles | |

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| | | or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages (+). | |
| | | Dish washing machines : | |
| | 8422.30.10 | Machinery for packing of milk | Exempt |
| | 8422.30.20 | Tea bag packaging machines producing tea bags made of filter paper to accommodate up to 4 g of tea | Exempt |
| | 8422.30.30 | For canning fruit / vegetables | Exempt |
| | | | |
| 84.28 | | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). | |
| | 8428.10 | Lifts and skip hoists | Exempt |
| | | Other continuous-action elevators and conveyors, for goods or materials : | |
| | 8428.31 | Specially designed for underground use | Exempt |
| | | | |
| 84.29 | | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers. | |
| | 8429.30 | Scrapers | Exempt |
| | | | |
| 84.30 | | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers. | |
| | 8430.20 | Snow-ploughs and snow-blowers | Exempt |
| | | Coal or rock cutters and tunnelling machinery : | |
| | 8430.31 | Self-propelled | Exempt |
| | 8430.50 | Other machinery, self-propelled | Exempt |
| | | | |
| 84.32 | | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers. | |
| | 8432.10 | Ploughs | Exempt |
| | | Harrows, scarifiers, cultivators, weeders and hoes : | |
| | 8432.21 | Disc harrows | Exempt |
| | 8432.29 | Other | Exempt |
| | | Seeders, planters and transplanter : | |
| | 8432.31 | No-till direct seeders, planters and transplanter | Exempt |
| | 8432.39 | Other | Exempt |
| | | Manure spreaders and fertiliser distributors : | |
| | 8432.41 | Manure spreaders | Exempt |
| | 8432.42 | Fertiliser distributors | Exempt |
| | 8432.80 | Other machinery : | |
| | 8432.80.10 | Lawn or sports ground rollers | Exempt |
| | 8432.80.90 | Other | Exempt |
| | 8432.90 | Parts : | |
| | 8432.90.10 | For lawn or sports-ground rollers | Exempt |
| | | | |
| 84.33 | | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37. | |

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| | | Mowers for lawns, parks or sports grounds : | |
| | 8433.11 | Powered, with the cutting device rotating in a horizontal plane | Exempt |
| | 8433.20 | Other mowers, including cutter bars for tractor mounting | Exempt |
| | 8433.30 | Other haymaking machinery | Exempt |
| | 8433.40 | Straw or fodder balers, including pickup balers | Exempt |
| | | Other harvesting machinery; threshing machinery : | |
| | 8433.51 | Combine harvester-threshers | Exempt |
| | 8433.52 | Other threshing machinery | Exempt |
| | 8433.53 | Root or tuber harvesting machines | Exempt |
| | 8433.60 | Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce : | Exempt |
| | 8433.90 | Parts : | |
| | 8433.90.10 | Of machines of sub-heading 8433.11 and 8433.19 | Exempt |
| | | | |
| 84.34 | | Milking machines and dairy machinery. | |
| | 8434.10 | Milking machines | Exempt |
| | 8434.20 | Dairy machinery | Exempt |
| | 8434.90 | Parts | Exempt |
| | | | |
| 84.35 | | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages. | |
| | 8435.90 | Parts | Exempt |
| | | | |
| 84.36 | | Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders. | |
| | 8436.10 | Machinery for preparing animal feeding stuffs | Exempt |
| | | Poultry-keeping machinery; poultry incubators and brooders : | |
| | 8436.21 | Poultry incubators and brooders | Exempt |
| | 8436.80 | Other machinery | Exempt |
| | | Parts : | |
| | 8436.91 | Of poultry-keeping machinery or poultry incubators and brooders | Exempt |
| | | | |
| 84.37 | | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery. | |
| | 8437.10 | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables | Exempt |
| | 8437.80 | Other machinery | Exempt |
| | | | |
| 84.38 | | Machinery not specified or included elsewhere in this chapter, for the industrial preparation or manufactures of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils. | |
| | 8438.60 | Machinery for the preparation of fruits, nuts or vegetables | Exempt |
| | 8438.80 | Other machinery : | |
| | 8438.80.10 | C.T.C and L.T.P tea machinery | Exempt |
| | 8438.80.20 | Colour separators for the tea industry | Exempt |
| | 8438.80.30 | Vertical type, electrostatic, stalk and fibre extractor | Exempt |
| | 8438.80.40 | Other tea machinery | Exempt |
| | | | |
| 84.39 | | Machinery for making pulp of fibrous cellulosic material or for | |

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| | | making or finishing paper or paperboard. | |
| | 8439.10 | Machinery for making pulp of fibrous cellulosic material | Exempt |
| | | Parts : | |
| | 8439.91 | Of machinery for making pulp of fibrous cellulosic material | Exempt |
| | | | |
| 84.40 | | Book-binding machinery, including book-sewing machines. | |
| | 8440.90 | Parts | Exempt |
| | | | |
| 84.42 | | Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished). | |
| | 8442.40 | Parts of the foregoing machinery, apparatus or equipment | Exempt |
| | | | |
| 84.43 | | Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof (+). | |
| | | Other printers, copying machines and facsimile machines, whether or not combined : | |
| | 8443.32 | Other, capable of connecting to an automatic data processing machine or to a network : | |
| | 8443.32.20 | Teleprinters | Exempt |
| | | | |
| 84.44 | 8444.00 | Machines for extruding, drawing, texturing or cutting man-made textile materials. | Exempt |
| | | | |
| 84.45 | | Machines for preparing textile fibers; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47. | |
| | | Machines for preparing textile fibers : | |
| | 8445.11 | Carding machines | Exempt |
| | 8445.12 | Combing machines | Exempt |
| | 8445.13 | Drawing or roving machines | Exempt |
| | 8445.19 | Other | Exempt |
| | 8445.20 | Textile spinning machines | Exempt |
| | 8445.40 | Textile winding (including weft-winding) or reeling machines | Exempt |
| | 8445.90 | Other | Exempt |
| | | | |
| 84.46 | | Weaving machines (looms). | |
| | 8446.10 | For weaving fabrics of a width not exceeding 30 cm | Exempt |
| | | | |
| 84.47 | | Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting. | |
| | | Circular knitting machines : | |
| | 8447.11 | With cylinder diameter not exceeding 165 mm | Exempt |
| | | | |
| 84.48 | | Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic | |

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| | | stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles). | |
| | | Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 : | |
| | 8448.11 | Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith | Exempt |
| | 8448.19 | Other | Exempt |
| | 8448.20 | Parts and accessories of machines of heading 84.44 or of their auxiliary machinery | Exempt |
| | | Parts and accessories of machines of heading 84.45 or of their auxiliary machinery : | |
| | 8448.31 | Card clothing | Exempt |
| | 8448.32 | Of machines for preparing textile fibers, other than card clothing | Exempt |
| | 8448.33 | Spindles, spindle flyers, spinning rings and ring travellers | Exempt |
| | 8448.39 | Other | Exempt |
| | | Parts and accessories of weaving machines (looms) or of their auxiliary machinery : | |
| | 8448.42 | Reeds for looms, healds and heald-frames | Exempt |
| | | | |
| 84.54 | | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries. | |
| | 8454.10 | Converters | Exempt |
| | | | |
| 84.57 | | Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal. | |
| | 8457.20 | Unit construction machines (single station) | Exempt |
| | | | |
| 84.59 | | Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58. | |
| | 8459.10 | Way-type unit head machines | Exempt |
| | | Other drilling machines : | |
| | 8459.21 | Numerically controlled | Exempt |
| | | Other boring machines : | |
| | 8459.31 | Numerically controlled | Exempt |
| | 8459.39 | Other | Exempt |
| | | Milling machines, knee-type : | |
| | 8459.49 | Other | Exempt |
| | | Milling machines, knee-type : | |
| | 8459.51 | Numerically controlled | Exempt |
| | | | |
| 84.60 | | Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61. | |
| | | Flat-surface grinding machines : | |
| | 8460.12 | Numerically controlled | Exempt |
| | 8460.19 | Other | Exempt |
| | | Sharpening (tool or cutter grinding) machines : | |

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| | 8460.31 | Numerically controlled | Exempt |
| | 8460.40 | Honing or lapping machines | Exempt |
| | | | |
| 84.61 | | Machine-tools for planning, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included. | |
| | 8461.20 | Shaping or slotting machines | Exempt |
| | 8461.30 | Broaching machines | Exempt |
| | 8461.40 | Gear cutting, gear grinding or gear finishing machines | Exempt |
| | | | |
| 84.64 | | Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass (+). | |
| | 8464.10 | Sawing machines | Exempt |
| | 8464.20 | Grinding or polishing machines | Exempt |
| | 8464.90 | Other | Exempt |
| | | | |
| 84.68 | | Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances. | |
| | 8468.10 | Hand-held blow pipes | Exempt |
| | | | |
| 84.70 | | Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers. | |
| | 8470.30 | Other calculating machines | Exempt |
| | | | |
| 84.72 | | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines). | |
| | 8472.90 | Other : | |
| | 8472.90.10 | Braille type writers | Exempt |
| | 8472.90.90 | Other | Exempt |
| | | | |
| 84.73 | | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72. | |
| | 8473.40 | Parts and accessories of the machines of heading 84.72 : | |
| | 8473.40.10 | Parts for braille type writers | Exempt |
| | 8473.50 | Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72 : | |
| | 8473.50.10 | Parts for braille type writers | Exempt |
| | | | |
| 84.75 | | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware. | |
| | 8475.10 | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes | Exempt |
| | | Machines for manufacturing or hot working glass or glassware : | |
| | 8475.21 | Machines for making optical fibers and preforms thereof | Exempt |
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| 84.76 | | Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines. | |
| | | Automatic beverage-vending machines : | |
| | 8476.81 | Incorporating heating or refrigerating devices | Exempt |
| 84.79 | | Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. | |
| | | Other machines and mechanical appliances : | |
| | 8479.89 | Other : | |
| | 8479.89.20 | Liquid petroleum (LP) gas conversion kit for auto-trishaws | Exempt |
| | 8479.89.50 | Solar tracker without solar cells | Exempt |
| 85.01 | | Electric motors and generators (excluding generating sets). | |
| | | Other DC motors; DC generators : | |
| | 8501.31 | Of an output not exceeding 750 W : | |
| | 8501.31.10 | Solar cells assembled in modules or made up into Free panels equipped with elements mounted to facilitate output | Exempt |
| | | AC generators (alternators) : | |
| | 8501.61 | Of an output not exceeding 75 kVA : | |
| | 8501.61.10 | Solar cells assembled into modules or made up into panels and equipped with elements mounted to facilitate output | Exempt |
| | 8501.61.90 | Other | Exempt |
| | 8501.62 | Of an output exceeding 75 kVA but not exceeding 375 kVA | Exempt |
| | 8501.63 | Of an output exceeding 375 kVA but not exceeding 750 kVA | Exempt |
| | 8501.64 | Of an output exceeding 750 kVA | Exempt |
| 85.02 | | Electric generating sets and rotary converters. | |
| | 8502.40 | Electric rotary converters | Exempt |
| 85.06 | | Primary cells and primary batteries. | |
| | 8506.30 | Mercuric oxide | Exempt |
| | 8506.40 | Silver oxide | Exempt |
| | 8506.60 | Air-zinc | Exempt |
| 85.13 | | Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12. | |
| | 8513.10 | Lamps : | |
| | 8513.10.10 | 12V, DC portable solar lanterns | Exempt |
| | 8513.10.90 | Other | Exempt |
| 85.19 | | Sound recording or reproducing apparatus. | |
| | 8519.20 | Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment | Exempt |
| | 8519.30 | Turntables (record-decks) | Exempt |
| | 8519.50 | Telephone answering machines | Exempt |
| | | Other apparatus : | |
| | 8519.81 | Using magnetic, optical or semiconductor media : | |
| | 8519.81.10 | Magnetic cine sound recorders for 35 mm sprocketed films | Exempt |
| 85.22 | | Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 to 85.21. | |
| | 8522.10 | Pick-up cartridges | Exempt |

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| 85.23 | | Discs, tapes, solid–state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37. | |
| | | Magnetic media : | |
| | | Other : | |
| | 8523.29.20 | Other unrecorded magnetic tapes of a width not exceeding 4 mm | Exempt |
| | | | |
| 85.27 | | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock. | |
| | | Radio-broadcast receivers capable of operating without an external source of power : | |
| | 8527.12 | Pocket-size radio cassette-players | Exempt |
| | | | |
| 85.28 | | Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. | |
| | | Cathode-ray tube monitors : | |
| | 8528.49 | Other : | |
| | 8528.49.10 | Used / reconditioned | Exempt |
| | | Other monitors : | |
| | 8528.59 | Other : | |
| | 8528.59.10 | Used / reconditioned | Exempt |
| | | Reception apparatus for television, whether or not incorporating radiobroadcast receivers or sound or video recording or reproducing apparatus : | |
| | 8528.72 | Other, colour : | |
| | 8528.72.10 | Unassembled in completely knocked-down form | Exempt |
| | 8528.72.20 | Used / reconditioned | Exempt |
| | | Other, with cathode ray tube : | |
| | 8528.72.31 | Having a screen of less than 14 inches | Exempt |
| | 8528.72.32 | Having a screen of 14 inches and not exceeding 15 inches | Exempt |
| | 8528.72.33 | Having a screen of exceeding 15 inches and not exceeding 21 inches | Exempt |
| | 8528.72.34 | Having a screen of exceeding 21 inches and not exceeding 25 inches | Exempt |
| | 8528.72.35 | Having a screen of exceeding 25 inches and not exceeding 29 inches | Exempt |
| | 8528.72.36 | Having a screen of exceeding 29 inches and not exceeding 34 inches | Exempt |
| | 8528.73 | Other, monochrome : | |
| | 8528.73.10 | Used / reconditioned and completely knocked-down with or without cathode ray tube | Exempt |
| | 8528.73.20 | Other, completely knocked-down with or without cathode ray tube | Exempt |
| | | | |
| 85.32 | | Electrical capacitors, fixed, variable or adjustable (pre-set). | |
| | | Other fixed capacitors : | |
| | 8532.21 | Tantalum : | |
| | 8532.21.10 | Contaminated with or containing Polychlorinated biphenyls (PCB) | Exempt |
| | 8532.21.90 | Other | Exempt |
| | 8532.22 | Aluminium electrolytic : | |
| | 8532.22.10 | Contaminated with or containing Polychlorinated biphenyls (PCB) | Exempt |
| | 8532.23 | Ceramic dielectric, single layer : | |
| | 8532.23.10 | Contaminated with or containing Polychlorinated biphenyls (PCB) | Exempt |

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| | 8532.23.90 | Other | Exempt |
| | 8532.24 | Ceramic dielectric, multilayer : | |
| | 8532.24.10 | Contaminated with or containing Polychlorinated biphenyls (PCB) | Exempt |
| | 8532.24.90 | Other | Exempt |
| | 8532.25 | Dielectric of paper or plastics : | |
| | 8532.25.10 | Contaminated with or containing Polychlorinated biphenyls (PCB) | Exempt |
| | 8532.29 | Other : | |
| | 8532.29.10 | Contaminated with or containing Polychlorinated biphenyls (PCB) | Exempt |
| | 8532.30 | Variable or adjustable (pre-set) capacitors : | |
| | 8532.30.10 | Contaminated with or containing Polychlorinated biphenyls (PCB) | Exempt |
| | 8532.90 | Parts : | |
| | 8532.90.10 | Contaminated with or containing Polychlorinated biphenyls (PCB) | Exempt |
| | | | |
| 85.33 | | Electrical resistors (including rheostats and potentiometers), other than heating resistors. | |
| | 8533.10 | Fixed carbon resistors, composition or film types | Exempt |
| | | Other fixed resistors : | |
| | 8533.21 | For a power handling capacity not exceeding 20 W | Exempt |
| | | Wirewound variable resistors, including rheostats and potentiometers : | |
| | 8533.31 | For a power handling capacity not exceeding 20 W | Exempt |
| | 8533.39 | Other | Exempt |
| | 8533.90 | Parts | Exempt |
| | | | |
| 85.39 | | Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps. | |
| | | Discharge lamps, other than ultra-violet lamps : | |
| | 8539.31 | Fluorescent, hot cathode : | |
| | 8539.31.20 | 12v, DC fluorescent lamps (straight tubes as well as compact types) | Exempt |
| | | | |
| 85.40 | | Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes). | |
| | 8540.20 | Television camera tubes; image converters and intensifiers; other photo-cathode tubes | Exempt |
| | 8540.40 | Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm | Exempt |
| | 8540.60 | Other cathode-ray tubes | Exempt |
| | | Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding gridcontrolled tubes : | |
| | 8540.79 | Other | Exempt |
| | | Parts : | |
| | 8540.91 | Of cathode-ray tubes | Exempt |
| | 8540.99 | Other | Exempt |
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| 85.41 | | Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals. | |
| | 8541.10 | Diodes, other than photosensitive or light-emitting diodes | Exempt |
| | | Transistors, other than photosensitive transistors : | |
| | 8541.21 | With a dissipation rate of less than 1 W | Exempt |

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| | 8541.40 | Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes | Exempt |
| | 8541.50 | Other semiconductor devices | Exempt |
| | 8541.60 | Mounted piezo-electric crystals | Exempt |
| | 8541.90 | Parts | Exempt |
| 85.43 | | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. | |
| | 8543.10 | Particle accelerators | Exempt |
| | 8543.30 | Machines and apparatus for electroplating, electrolysis or electrophoresis | Exempt |
| | 8543.70 | Other machines and apparatus : | |
| | 8543.70.10 | Television boosters | Exempt |
| | 8543.70.90 | Other | Exempt |
| 85.44 | | Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors. | |
| | 8444.20 | Co-axial cable and other co-axial electric conductors : | |
| | 8544.20.10 | Co-axial cables | Exempt |
| 85.45 | | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes. | |
| | | Electrodes : | |
| | 8545.11 | Of a kind used for furnaces | Exempt |
| | 8545.19 | Other : | |
| | 8545.19.10 | Arc lamp carbon | Exempt |
| | 8545.19.90 | Other | Exempt |
| 86.01 | | Rail locomotives powered from an external source of electricity or by electric accumulators. | |
| | 8601.10 | Powered from an external source of electricity | Exempt |
| | 8601.20 | Powered by electric accumulators | Exempt |
| 86.02 | | Other rail locomotives; locomotive tenders. | |
| | 8602.10 | Diesel-electric locomotives | Exempt |
| | 8602.90 | Other | Exempt |
| 86.03 | | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04. | |
| | 8603.10 | Powered from an external source of electricity | Exempt |
| | 8603.90 | Other | Exempt |
| 86.05 | 8605.00 | Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04). | Exempt |
| 86.06 | | Railway or tramway goods vans and wagons, not self-propelled. | |
| | 8606.10 | Tank wagons and the like | Exempt |

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| | 8606.30 | Self-discharging vans and wagons, other than those of subheading 8606.10 | Exempt |
| | | Other : | |
| | 8606.91 | Covered and closed : | |
| | 8606.91.10 | Insulated or refrigerated vans and wagons, other than those of subheading 8606.10 | Exempt |
| | 8606.91.90 | Other | Exempt |
| | 8606.92 | Open, with non-removable sides of a height exceeding 60 cm | Exempt |
| | 8606.99 | Other | Exempt |
| | | | |
| 86.07 | | Parts of railway or tramway locomotives or rolling-stock. | |
| | | Bogies, bissel-bogies, axles and wheels, and parts thereof : | |
| | 8607.11 | Driving bogies and bissel-bogies | Exempt |
| | | | |
| 87.02 | | Motor vehicles for the transport of ten or more persons, including the driver. | |
| | 8702.10 | With only compression-ignition internal combustion piston engine (diesel or semi-diesel) : | |
| | | Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old : | |
| | 8702.10.12 | Modified vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.10.13 | Modified vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.10.19 | Other | Exempt |
| | | Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old : | |
| | 8702.10.21 | Modified vehicles of heading 87.03 | Exempt |
| | 8702.10.29 | Other | Exempt |
| | | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old : | |
| | 8702.10.32 | Modified vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.10.33 | Modified vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.10.39 | Other | Exempt |
| | | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old : | |
| | 8702.10.41 | Modified vehicles of heading 87.03 | Exempt |
| | 8702.10.49 | Other | Exempt |
| | | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old : | |
| | 8702.10.53 | Modified vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.10.54 | Modified vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.10.59 | Other | Exempt |
| | | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old : | |
| | 8702.10.61 | Modified vehicles of heading 87.03 | Exempt |
| | 8702.10.69 | Other | Exempt |
| | | Other, not more than ten years old : | |
| | 8702.10.73 | Modified vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.10.74 | Modified vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.10.79 | Other | Exempt |

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| | | Other, more than ten years old : | |
| | 8702.10.81 | Modified vehicles of heading 87.03 | Exempt |
| | 8702.10.89 | Other | Exempt |
| | 8702.20 | With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as a motors for propulsion : | |
| | | Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old : | |
| | 8702.20.11 | Modified vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.20.12 | Modified vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.20.19 | Other | Exempt |
| | | Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old : | |
| | 8702.20.21 | Modified vehicles of heading 87.03 | Exempt |
| | 8702.20.29 | Other | Exempt |
| | | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old : | |
| | 8702.20.31 | Modified vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.20.32 | Modified vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.20.39 | Other | Exempt |
| | | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old : | |
| | 8702.20.41 | Modified vehicles of heading 87.03 | Exempt |
| | 8702.20.49 | Other | Exempt |
| | | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old : | |
| | 8702.20.51 | Modified vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.20.52 | Modified vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.20.59 | Other | Exempt |
| | | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old : | |
| | 8702.20.61 | Modified vehicles of heading 87.03 | Exempt |
| | 8702.20.69 | Other | Exempt |
| | | Other, not more than ten years old : | |
| | 8702.20.71 | Modified vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.20.72 | Modified vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.20.79 | Other | Exempt |
| | | Other, more than ten years old : | |
| | 8702.20.81 | Modified vehicles of heading 87.03 | Exempt |
| | 8702.20.89 | Other | Exempt |
| | 8702.30 | With both spark-ignition internal combustion reciprocating piston engine and electric motor as a motors for propulsion: | |
| | | Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old : | |
| | 8702.30.11 | Modified vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.30.12 | Modified vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.30.19 | Other | Exempt |
| | | Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old : | |
| | 8702.30.21 | Modified vehicles of heading 87.03 | Exempt |
| | 8702.30.29 | Other | Exempt |

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| | | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old : | |
| | 8702.30.31 | Modified vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.30.32 | Modified vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.30.39 | Other | Exempt |
| | | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old : | |
| | 8702.30.41 | Modified vehicles of heading 87.03 | Exempt |
| | 8702.30.49 | Other | Exempt |
| | | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old : | |
| | 8702.30.51 | Modified vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.30.52 | Modified vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.30.59 | Other | Exempt |
| | | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old : | |
| | 8702.30.61 | Modified vehicles of heading 87.03 | Exempt |
| | 8702.30.69 | Other | Exempt |
| | | Other, not more than ten years old : | |
| | 8702.30.71 | Modified vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.30.72 | Modified vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.30.79 | Other | Exempt |
| | | Other, more than ten years old : | |
| | 8702.30.81 | Modified vehicles of heading 87.03 | Exempt |
| | 8702.30.89 | Other | Exempt |
| | 8702.40 | With only electric motor for propulsion | |
| | | Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old : | |
| | 8702.40.11 | Modified vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.40.12 | Modified vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.40.19 | Other | Exempt |
| | | Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old : | |
| | 8702.40.21 | Modified vehicles of heading 87.03 | Exempt |
| | 8702.40.29 | Other | Exempt |
| | | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old : | |
| | 8702.40.31 | Modified vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.40.32 | Modified vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.40.39 | Other | Exempt |
| | | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old : | |
| | 8702.40.41 | Modified vehicles of heading 87.03 | Exempt |
| | 8702.40.49 | Other | Exempt |
| | | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old : | |
| | 8702.40.51 | Modified vehicles of heading 87.03, not more than two years old | Exempt |

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| | 8702.40.52 | Modified vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.40.59 | Other | Exempt |
| | | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old : | |
| | 8702.40.61 | Modified vehicles of heading 87.03 | Exempt |
| | 8702.40.69 | Other | Exempt |
| | | Other, not more than ten years old : | |
| | 8702.40.71 | Modified vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.40.72 | Modified vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.40.79 | Other | Exempt |
| | | Other, more than ten years old : | |
| | 8702.40.81 | Modified vehicles of heading 87.03 | Exempt |
| | 8702.40.89 | Other | Exempt |
| | 8702.90 | Other | |
| | | Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old : | |
| | 8702.90.12 | Modified vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.90.13 | Modified vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.90.19 | Other | Exempt |
| | | Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old : | |
| | 8702.90.21 | Modified vehicles of heading 87.03 | Exempt |
| | 8702.90.29 | Other | Exempt |
| | | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old : | |
| | 8702.90.32 | Modified vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.90.33 | Modified vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.90.39 | Other | Exempt |
| | | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old : | |
| | 8702.90.41 | Modified vehicles of heading 87.03 | Exempt |
| | 8702.90.49 | Other | Exempt |
| | | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old : | |
| | 8702.90.53 | Modified vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.90.54 | Modified vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.90.59 | Other | Exempt |
| | | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old : | |
| | 8702.90.61 | Modified vehicles of heading 87.03 | Exempt |
| | 8702.90.69 | Other | Exempt |
| | | Other, not more than ten years old : | |
| | 8702.90.73 | Modified vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.90.74 | Modified vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.90.79 | Other | Exempt |
| | | Other, more than ten years old : | |
| | 8702.90.81 | Modified vehicles of heading 87.03 | Exempt |
| | 8702.90.89 | Other | Exempt |
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| 87.03 | | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. | |
| | 8703.10 | Vehicles specially designed for travelling on snow ; golf cars and similar vehicles : | |
| | | Not more than three years old : | Exempt |
| | 8703.10.11 | Electric Golf cars | Exempt |
| | 8703.10.19 | Other | Exempt |
| | | More than three years old : | |
| | 8703.10.21 | Electric Golf cars | Exempt |
| | 8703.10.29 | Other | Exempt |
| | | Other vehicles, with only spark-ignition internal combustion reciprocating piston engine : | |
| | 8703.21 | Of cylinder capacity not exceeding 1,000 cc : | |
| | 8703.21.30 | Hearses not more than three years old | Exempt |
| | 8703.21.40 | Hearses more than three years old | Exempt |
| | | Auto-trishaws : | |
| | 8703.21.51 | With two-stroke petrol engine | Exempt |
| | 8703.21.52 | Other, driven by liquefied petroleum (L.P.) gas, not more than two years old | Exempt |
| | 8703.21.53 | Other, driven by liquefied petroleum (L.P.) gas, more than two years old | Exempt |
| | 8703.21.54 | Other, not more than two years old | Exempt |
| | 8703.21.55 | Other, more than two years old | Exempt |
| | | Motor cars including station wagons and racing cars, not more than three years old : | |
| | 8703.21.63 | Other, of cylinder capacity not exceeding 300 cc including Quadricycle | Exempt |
| | 8703.21.69 | Other | Exempt |
| | | Motor cars including station wagons and racing cars, more than three years old : | |
| | 8703.21.72 | Other, of cylinder capacity not exceeding 300 cc including Quadricycle | Exempt |
| | 8703.21.79 | Other : | Exempt |
| | | Other : | |
| | 8703.21.92 | Not more than three years old | Exempt |
| | 8703.21.93 | More than three years old | Exempt |
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| | 8703.22 | Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc : | |
| | 8703.22.30 | Hearses not more than three years old | Exempt |
| | 8703.22.40 | Hearses more than three years old | Exempt |
| | 8703.22.50 | Motor cars including station wagons and racing cars, not more than three years old | Exempt |
| | 8703.22.60 | Motor cars including station wagons and racing cars, more than three years old | Exempt |
| | 8703.22.70 | Other, not more than three years old | Exempt |
| | 8703.22.80 | Other, more than three years old | Exempt |
| | 8703.23 | Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc : | |
| | 8703.23.30 | Hearses not more than three years old | Exempt |
| | 8703.23.40 | Hearses more than three years old | Exempt |
| | | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old : | |

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| | 8703.23.52 | Of a cylinder capacity not exceeding 1,600 cc | Exempt |
| | 8703.23.55 | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc | Exempt |
| | 8703.23.59 | Other | Exempt |
| | | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old : | |
| | 8703.23.62 | Of a cylinder capacity not exceeding 1,600 cc | Exempt |
| | 8703.23.65 | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc | Exempt |
| | 8703.23.69 | Other | Exempt |
| | 8703.23.70 | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old | Exempt |
| | 8703.23.80 | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old | Exempt |
| | | Other : | |
| | 8703.23.92 | Of a cylinder capacity not exceeding 2,000 cc, not more than three years old | Exempt |
| | 8703.23.94 | Of a cylinder capacity not exceeding 2,000 cc, more than three years old | Exempt |
| | 8703.23.96 | Of a cylinder capacity exceeding 2,000 cc, not more than three years old | Exempt |
| | 8703.23.98 | Of a cylinder capacity exceeding 2,000 cc, more than three years old | Exempt |
| | 8703.24 | Of a cylinder capacity exceeding 3,000 cc : | |
| | 8703.24.30 | Hearses not more than three years old | Exempt |
| | 8703.24.40 | Hearses more than three years old | Exempt |
| | 8703.24.50 | Motor cars including station wagons and racing cars, not more than three years old | Exempt |
| | 8703.24.60 | Motor cars including station wagons and racing cars, more than three years old | Exempt |
| | 8703.24.70 | Other, not more than three years old | Exempt |
| | 8703.24.80 | Other, more than three years old | Exempt |
| | | Other vehicles, with only compression – ignition internal combustion piston engine (diesel or semi diesel) : | |
| | 8703.31 | Of a cylinder capacity not exceeding 1,500 cc : | |
| | 8703.31.30 | Hearses not more than three years old | Exempt |
| | 8703.31.40 | Hearses more than three years old | Exempt |
| | 8703.31.50 | Auto-trishaws, not more than two years old | Exempt |
| | 8703.31.60 | Auto-trishaws, more than two years old | Exempt |
| | 8703.31.70 | Motor cars including station wagons and racing cars, not more than three years old | Exempt |
| | 8703.31.80 | Motor cars including station wagons and racing cars, more than three years old | Exempt |
| | | Other : | Exempt |
| | 8703.31.92 | Not more than three years old | Exempt |
| | 8703.31.94 | More than three years old | Exempt |
| | 8703.32 | Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc : | |
| | 8703.32.30 | Hearses not more than three years old | Exempt |
| | 8703.32.40 | Hearses more than three years old | Exempt |
| | | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old : | |
| | 8703.32.52 | Of a cylinder capacity not exceeding 1,600 cc | Exempt |
| | 8703.32.55 | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc | Exempt |
| | 8703.32.59 | Other | Exempt |
| | | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old : | |

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| | 8703.32.63 | Of a cylinder capacity not exceeding 1,600 cc | Exempt |
| | 8703.32.65 | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc | Exempt |
| | 8703.32.69 | Other : | Exempt |
| | | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old : | |
| | 8703.32.71 | Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg. | Exempt |
| | 8703.32.79 | Other | Exempt |
| | 8703.32.80 | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old | Exempt |
| | | Other : | |
| | 8703.32.92 | Of a cylinder capacity not exceeding 2,000 cc, not more than three years old | Exempt |
| | 8703.32.95 | Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old | Exempt |
| | 8703.32.97 | Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old | Exempt |
| | 8703.32.99 | Other, of a cylinder capacity exceeding 2,000 cc, more than three years old | Exempt |
| | 8703.33 | Of a cylinder capacity exceeding 2,500 cc : | |
| | 8703.33.30 | Hearses not more than three years old | Exempt |
| | 8703.33.40 | Hearses more than three years old | Exempt |
| | 8703.33.50 | Motor cars including station wagons and racing cars, not more than three years old | Exempt |
| | 8703.33.60 | Motor cars including station wagons and racing cars, more than three years old | Exempt |
| | | Other, not more than three years old : | |
| | 8703.33.79 | Other | Exempt |
| | 8703.33.80 | Other, more than three years old | Exempt |
| | 8703.40 | Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power | |
| | | Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc : | |
| | 8703.40.13 | Hearses not more than three years old | Exempt |
| | 8703.40.14 | Hearses more than three years old | Exempt |
| | 8703.40.15 | Auto-trishaws, not more than two years old | Exempt |
| | 8703.40.16 | Auto-trishaws, more than two years old | Exempt |
| | 8703.40.18 | Other, not more than three years old | Exempt |
| | 8703.40.19 | Other, more than three years old | Exempt |
| | | Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc : | |
| | 8703.40.23 | Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old | Exempt |
| | 8703.40.24 | Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old | Exempt |
| | 8703.40.28 | Other, not more than three years old | Exempt |
| | 8703.40.29 | Other, more than three years old | Exempt |
| | | Of a cylinder capacity exceeding 1000 cc, but not exceeding 1500 cc : | |
| | 8703.40.33 | Hearses not more than three years old | Exempt |
| | 8703.40.34 | Hearses more than three years old | Exempt |

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| | 8703.40.35 | Motor cars including station wagons and racing cars, not more than three years old | Exempt |
| | 8703.40.36 | Motor cars including station wagons and racing cars, more than three years old | Exempt |
| | 8703.40.38 | Other, not more than three years old | Exempt |
| | 8703.40.39 | Other, more than three years old | Exempt |
| | | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc : | |
| | 8703.40.43 | Hearses not more than three years old | Exempt |
| | 8703.40.44 | Hearses more than three years old | Exempt |
| | 8703.40.48 | Other, not more than three years old | Exempt |
| | 8703.40.49 | Other, more than three years old | Exempt |
| | | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc : | |
| | 8703.40.51 | Of a cylinder capacity not exceeding 1,600 cc, not more than three years old | Exempt |
| | 8703.40.52 | Of a cylinder capacity not exceeding 1,600 cc, more than three years old | Exempt |
| | 8703.40.53 | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old | Exempt |
| | 8703.40.54 | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old | Exempt |
| | 8703.40.58 | Other, not more than three years old | Exempt |
| | 8703.40.59 | Other, more than three years old | Exempt |
| | | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc: | |
| | 8703.40.63 | Hearses not more than three years old | Exempt |
| | 8703.40.64 | Hearses more than three years old | Exempt |
| | 8703.40.68 | Other, not more than three years old | Exempt |
| | 8703.40.69 | Other, more than three years old | Exempt |
| | | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc : | |
| | 8703.40.71 | Not more than three years old | Exempt |
| | 8703.40.72 | More than three years old | Exempt |
| | | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc : | |
| | 8703.40.83 | Hearses not more than three years old | Exempt |
| | 8703.40.84 | Hearses more than three years old | Exempt |
| | 8703.40.88 | Other, not more than three years old | Exempt |
| | 8703.40.89 | Other, more than three years old | Exempt |
| | | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc : | |
| | 8703.40.91 | Not more than three years old | Exempt |
| | 8703.40.92 | More than three years old | Exempt |
| | 8703.50 | Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power | |
| | | Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc : | |
| | 8703.50.13 | Hearses not more than three years old | Exempt |
| | 8703.50.14 | Hearses more than three years old | Exempt |

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| | 8703.50.15 | Auto-trishaws, not more than two years old | Exempt |
| | 8703.50.16 | Auto-trishaws, more than two years old | Exempt |
| | 8703.50.18 | Other, not more than three years old | Exempt |
| | 8703.50.19 | Other, more than three years old | Exempt |
| | | Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc : | |
| | 8703.50.23 | Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old | Exempt |
| | 8703.50.24 | Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old | Exempt |
| | 8703.50.28 | Other, not more than three years old | Exempt |
| | 8703.50.29 | Other, more than three years old | Exempt |
| | | Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc : | |
| | 8703.50.33 | Hearses not more than three years old | Exempt |
| | 8703.50.34 | Hearses more than three years old | Exempt |
| | 8703.50.35 | Motor cars including station wagons and racing cars, not more than three years old | Exempt |
| | 8703.50.36 | Motor cars including station wagons and racing cars, more than three years old | Exempt |
| | 8703.50.38 | Other, not more than three years old | Exempt |
| | 8703.50.39 | Other, more than three years old | Exempt |
| | | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc : | |
| | 8703.50.43 | Hearses not more than three years old | Exempt |
| | 8703.50.44 | Hearses more than three years old | Exempt |
| | 8703.50.48 | Other, not more than three years old | Exempt |
| | 8703.50.49 | Other, more than three years old | Exempt |
| | | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc : | |
| | 8703.50.51 | Of a cylinder capacity not exceeding 1,600 cc, not more than three years old | Exempt |
| | 8703.50.52 | Of a cylinder capacity not exceeding 1,600 cc, more than three years old | Exempt |
| | 8703.50.53 | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old | Exempt |
| | 8703.50.54 | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old | Exempt |
| | 8703.50.58 | Other, not more than three years old | Exempt |
| | 8703.50.59 | Other, more than three years old | Exempt |
| | | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc : | |
| | 8703.50.63 | Hearses not more than three years old | Exempt |
| | 8703.50.64 | Hearses more than three years old | Exempt |
| | 8703.50.68 | Other, not more than three years old | Exempt |
| | 8703.50.69 | Other, more than three years old | Exempt |
| | | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc : | |
| | 8703.50.71 | Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and total payload (of persons and cargo) of over 800kg, not more than three years old | Exempt |

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| | 8703.50.78 | Other, not more than three years old | Exempt |
| | 8703.50.79 | Other, more than three years old | Exempt |
| | | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc : | |
| | 8703.50.83 | Hearses not more than three years old | Exempt |
| | 8703.50.84 | Hearses more than three years old | Exempt |
| | 8703.50.88 | Other, not more than three years old | Exempt |
| | 8703.50.89 | Other, more than three years old | Exempt |
| | | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc : | |
| | 8703.50.98 | Other, not more than three years old | Exempt |
| | 8703.50.99 | Other, more than three years old | Exempt |
| | 8703.60 | Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power | |
| | | Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc : | |
| | 8703.60.13 | Hearses not more than three years old | Exempt |
| | 8703.60.14 | Hearses more than three years old | Exempt |
| | 8703.60.15 | Auto-trishaws, not more than two years old | Exempt |
| | 8703.60.16 | Auto-trishaws, more than two years old | Exempt |
| | 8703.60.18 | Other, not more than three years old | Exempt |
| | 8703.60.19 | Other, more than three years old | Exempt |
| | | Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc : | |
| | 8703.60.23 | Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old | Exempt |
| | 8703.60.24 | Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old | Exempt |
| | 8703.60.28 | Other, not more than three years old | Exempt |
| | 8703.60.29 | Other, more than three years old | Exempt |
| | | Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc : | |
| | 8703.60.33 | Hearses not more than three years old | Exempt |
| | 8703.60.34 | Hearses more than three years old | Exempt |
| | 8703.60.35 | Motor cars including station wagons and racing cars, not more than three years old | Exempt |
| | 8703.60.36 | Motor cars including station wagons and racing cars, more than three years old | Exempt |
| | 8703.60.38 | Other, not more than three years old | Exempt |
| | 8703.60.39 | Other, more than three years old | Exempt |
| | | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc : | |
| | 8703.60.43 | Hearses not more than three years old | Exempt |
| | 8703.60.44 | Hearses more than three years old | Exempt |
| | 8703.60.48 | Other, not more than three years old | Exempt |
| | 8703.60.49 | Other, more than three years old | Exempt |
| | | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc : | |
| | 8703.60.51 | Of a cylinder capacity not exceeding 1,600 cc, not more than three years old | Exempt |
| | 8703.60.52 | Of a cylinder capacity not exceeding 1,600 cc, more than three years | Exempt |

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| | | old | |
| | 8703.60.53 | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old | Exempt |
| | 8703.60.54 | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old | Exempt |
| | 8703.60.58 | Other, not more than three years old | Exempt |
| | 8703.60.59 | Other, more than three years old | Exempt |
| | | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc : | |
| | 8703.60.63 | Hearses not more than three years old | Exempt |
| | 8703.60.64 | Hearses more than three years old | Exempt |
| | 8703.60.68 | Other, not more than three years old | Exempt |
| | 8703.60.69 | Other, more than three years old | Exempt |
| | | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc : | |
| | 8703.60.71 | Other, not more than three years old | Exempt |
| | 8703.60.72 | Other, more than three years old | Exempt |
| | | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc : | |
| | 8703.60.83 | Hearses not more than three years old | Exempt |
| | 8703.60.84 | Hearses more than three years old | Exempt |
| | 8703.60.88 | Other, not more than three years old | Exempt |
| | 8703.60.89 | Other, more than three years old | Exempt |
| | | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc : | |
| | 8703.60.91 | Not more than three years old | Exempt |
| | 8703.60.92 | More than three years old | Exempt |
| | 8703.70 | Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power | |
| | | Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc : | |
| | 8703.70.13 | Hearses not more than three years old | Exempt |
| | 8703.70.14 | Hearses more than three years old | Exempt |
| | 8703.70.15 | Auto-trishaws, not more than two years old | Exempt |
| | 8703.70.16 | Auto-trishaws, more than two years old | Exempt |
| | 8703.70.18 | Other, not more than three years old | Exempt |
| | 8703.70.19 | Other, more than three years old | Exempt |
| | | Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc : | |
| | 8703.70.23 | Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old | Exempt |
| | 8703.70.24 | Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old | Exempt |
| | 8703.70.28 | Other, not more than three years old | Exempt |
| | 8703.70.29 | Other, more than three years old | Exempt |
| | | Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc | |
| | 8703.70.33 | Hearses not more than three years old | Exempt |
| | 8703.70.34 | Hearses more than three years old | Exempt |
| | 8703.70.35 | Motor cars including station wagons and racing cars, not more than three years old | Exempt |
| | 8703.70.36 | Motor cars including station wagons and racing cars, more than three | Exempt |

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| | | years old | |
| | 8703.70.38 | Other, not more than three years old | Exempt |
| | 8703.70.39 | Other, more than three years old | Exempt |
| | | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc : | |
| | 8703.70.43 | Hearses not more than three years old | Exempt |
| | 8703.70.44 | Hearses more than three years old | Exempt |
| | 8703.70.48 | Other, not more than three years old | Exempt |
| | 8703.70.49 | Other, more than three years old | Exempt |
| | | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc : | |
| | 8703.70.51 | Of a cylinder capacity not exceeding 1,600 cc, not more than three years old | Exempt |
| | 8703.70.52 | Of a cylinder capacity not exceeding 1,600 cc, more than three years old | Exempt |
| | 8703.70.53 | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old | Exempt |
| | 8703.70.54 | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old | Exempt |
| | 8703.70.58 | Other, not more than three years old | Exempt |
| | 8703.70.59 | Other, more than three years old | Exempt |
| | | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc : | |
| | 8703.70.63 | Hearses not more than three years old | Exempt |
| | 8703.70.64 | Hearses more than three years old | Exempt |
| | 8703.70.68 | Other, not more than three years old | Exempt |
| | 8703.70.69 | Other, more than three years old | Exempt |
| | | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc : | |
| | 8703.70.71 | Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and total payload (of persons and cargo) of over 800kg, not more than three years old | Exempt |
| | 8703.70.78 | Other, not more than three years old | Exempt |
| | 8703.70.79 | Other, more than three years old | Exempt |
| | | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc : | |
| | 8703.70.83 | Hearses not more than three years old | Exempt |
| | 8703.70.84 | Hearses more than three years old | Exempt |
| | 8703.70.88 | Other, not more than three years old | Exempt |
| | 8703.70.89 | Other, more than three years old | Exempt |
| | | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc : | |
| | 8703.70.98 | Other, not more than three years old | Exempt |
| | 8703.70.99 | Other, more than three years old | Exempt |
| | 8703.80 | Other vehicles, with only electric motor for propulsion | |
| | | Electric auto-trishaws: | |
| | 8703.80.11 | Not more than two years old | Exempt |
| | 8703.80.12 | More than two years old | Exempt |
| | | Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels : | |
| | 8703.80.21 | Not more than three years old | Exempt |

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| | 8703.80.22 | More than three years old | Exempt |
| | | Other, powered by on board accumulators charged by external electric source (e.g. National grid), not more than three years old | |
| | 8703.80.31 | Capacity of motors not exceeding 50kW | Exempt |
| | 8703.80.32 | Capacity of motors exceeding 50kW, but not exceeding 100kW | Exempt |
| | 8703.80.33 | Capacity of motors exceeding 100kW, but not exceeding 200kW | Exempt |
| | 8703.80.34 | Capacity of motors exceeding 200kW | Exempt |
| | | Other, driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid), more than three years old : | |
| | 8703.80.41 | Capacity of motors not exceeding 50kW | Exempt |
| | 8703.80.42 | Capacity of motors exceeding 50kW, but not exceeding 100kW | Exempt |
| | 8703.80.43 | Capacity of motors exceeding 100kW, but not exceeding 200kW | Exempt |
| | 8703.80.44 | Capacity of motors exceeding 200kW | Exempt |
| | | Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board, not more than three years old : | |
| | 8703.80.51 | Capacity of motors not exceeding 50kW | Exempt |
| | 8703.80.52 | Capacity of motors exceeding 50kW, but not exceeding 100kW | Exempt |
| | 8703.80.53 | Capacity of motors exceeding 100kW, but not exceeding 200kW | Exempt |
| | 8703.80.54 | Capacity of motors exceeding 200kW | Exempt |
| | | Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board, more than three years old : | |
| | 8703.80.61 | Capacity of motors not exceeding 50kW | Exempt |
| | 8703.80.62 | Capacity of motors exceeding 50kW, but not exceeding 100kW | Exempt |
| | 8703.80.63 | Capacity of motors exceeding 100kW, but not exceeding 200kW | Exempt |
| | 8703.80.64 | Capacity of motors exceeding 200kW | Exempt |
| | | Other : | |
| | 8703.80.71 | Not more than three years old | Exempt |
| | 8703.80.72 | More than three years old | Exempt |
| | 8703.90 | Other: | |
| | | Not more than three years old : | |
| | 8703.90.11 | With wankel rotary engine | Exempt |
| | 8703.90.19 | Other | Exempt |
| | | More than three years old : | |
| | 8703.90.21 | With wankel rotary engine | Exempt |
| | 8703.90.29 | Other | Exempt |
| | | | |
| 87.04 | | Motor vehicles for the transport of goods. | |
| | | Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) : | |
| | 8704.21 | g.v.w. not exceeding 5 tonnes : | |
| | | Auto-trishaws : | |
| | 8704.21.21 | Not more than four years old | Exempt |
| | 8704.21.22 | More than four years old | Exempt |
| | | Chassis fitted with engines and cabs | |
| | 8704.21.31 | For vehicles of national subdivision 8704.21.43, not more than four years old | Exempt |
| | 8704.21.32 | For vehicles of national subdivision 8704.21.44, more than four years old | Exempt |
| | 8704.21.33 | for vehicles of national subdivision 8704.21.51, not more than four | Exempt |

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| | | years old | |
| | 8704.21.34 | For vehicles of national subdivision 8704.21.52, more than four years old | Exempt |
| | 8704.21.35 | For vehicles of national subdivision 8704.21.63, not more than four years old | Exempt |
| | 8704.21.36 | For vehicles of national subdivision 8704.21.64, more than four years old | Exempt |
| | 8704.21.37 | For vehicles of national subdivision 8704.21.67, not more than four years old | Exempt |
| | 8704.21.38 | For vehicles of national subdivision 8704.21.68, more than four years old | Exempt |
| | | Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2,000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab : | |
| | 8704.21.41 | Cargo carrying capacity of less than 800 Kg, not more than four years old | Exempt |
| | 8704.21.42 | Cargo carrying capacity of less than 800Kg, more than four years old | Exempt |
| | 8704.21.43 | Cargo carrying capacity of 800 kg or more, not more than four years old | Exempt |
| | 8704.21.44 | Cargo carrying capacity of 800 kg or more, more than four years old | Exempt |
| | | Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2,000 kg or more : | |
| | 8704.21.51 | Not more than four years old | Exempt |
| | 8704.21.52 | More than four years old | Exempt |
| | | Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2,000 kg : | |
| | 8704.21.61 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, not more than four years old | Exempt |
| | 8704.21.62 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more than four years old | Exempt |
| | 8704.21.63 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, not more than four years old | Exempt |
| | 8704.21.64 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, more than four years old | Exempt |
| | 8704.21.65 | Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old | Exempt |
| | 8704.21.66 | Other vehicles, cargo carrying capacity of less than 800 kg, more than four years old | Exempt |
| | 8704.21.67 | Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old | Exempt |
| | 8704.21.68 | Other vehicles, cargo carrying capacity of 800 kg or more, more than four years old | Exempt |
| | | Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab : | |

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| | 8704.21.71 | Not more than four years old | Exempt |
| | 8704.21.72 | More than four years old | Exempt |
| | | Other : | |
| | 8704.21.91 | Other vehicles with separate bodies for cabin and cargo area, not more than four years old | Exempt |
| | 8704.21.92 | Other vehicles with separate bodies for cabin and cargo area, more than four years old | Exempt |
| | 8704.21.93 | Other vehicles not more than four years old | Exempt |
| | 8704.21.99 | Other vehicles more than four years old | Exempt |
| | 8704.22 | g.v.w. exceeding 5tonnes but not exceeding 20 tonnes : | |
| | | Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks : | |
| | 8704.22.42 | More than five years old, but less than ten years old | Exempt |
| | 8704.22.43 | More than ten years old | Exempt |
| | | Garbage trucks equipped with waste compacting mechanism : | |
| | 8704.22.52 | More than five years old | Exempt |
| | | Other : | |
| | 8704.22.61 | Not more than five years old | Exempt |
| | 8704.22.62 | More than five years old, but less than ten years old | Exempt |
| | 8704.22.63 | More than ten years old | Exempt |
| | 8704.23 | g.v.w. exceeding 20 tonnes : | |
| | | Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated : | |
| | 8704.23.52 | More than five years old, but less than ten years old | Exempt |
| | 8704.23.53 | More than ten years old | Exempt |
| | | Garbage trucks equipped with waste compacting Mechanism : | |
| | 8704.23.62 | More than five years old | Exempt |
| | | Other : | |
| | 8704.23.71 | Not more than five years old | Exempt |
| | 8704.23.72 | More than five years old, but less than ten years old | Exempt |
| | 8704.23.73 | More than ten years old | Exempt |
| | | Other, with spark-ignition internal combustion piston engine : | |
| | 8704.31 | g.v.w. not exceeding 5 tonnes : | |
| | 8704.31.21 | With two-stroke petrol engine | Exempt |
| | 8704.31.22 | Other, not more than four years old | Exempt |
| | 8704.31.23 | Other, more than four years old | Exempt |
| | | Auto-trishaws : | |
| | | Chassis fitted with engines and cabs : | |
| | 8704.31.31 | For vehicles of national subdivision 8704.31.43, not more than four years old | Exempt |
| | 8704.31.32 | For vehicles of national subdivision 8704.31.44, more than four years old | Exempt |
| | 8704.31.33 | for vehicles of national subdivision 8704.31.51, not more than four years old | Exempt |
| | 8704.31.34 | For vehicles of national subdivision 8704.31.52, more than four years old | Exempt |
| | 8704.31.35 | For vehicles of national subdivision 8704.31.63, not more than four years old | Exempt |
| | 8704.31.36 | For vehicles of national subdivision 8704.31.64, more than four years old | Exempt |
| | 8704.31.37 | For vehicles of national subdivision 8704.31.67, not more than four years old | Exempt |
| | 8704.31.38 | For vehicles of national subdivision 8704.31.68, more than four years old | Exempt |

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| | | Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 2,000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab : | |
| | 8704.31.41 | Cargo carrying capacity of less than 800 kg, not more than four years old | Exempt |
| | 8704.31.42 | Cargo carrying capacity of less than 800 kg, more than four years old | Exempt |
| | 8704.31.43 | Cargo carrying capacity of 800 kg or more, not more than four years old | Exempt |
| | 8704.31.44 | Cargo carrying capacity of 800 kg or more, more than four years old | Exempt |
| | | Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2,000 kg or more : | |
| | 8704.31.51 | Not more than four years old | Exempt |
| | 8704.31.52 | More than four years old | Exempt |
| | | Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 2,000 kg : | |
| | 8704.31.61 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, not more than four years old | Exempt |
| | 8704.31.62 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more than four years old | Exempt |
| | 8704.31.63 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, not more than four years old | Exempt |
| | 8704.31.64 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, more than four years old | Exempt |
| | 8704.31.65 | Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old | Exempt |
| | 8704.31.66 | Other vehicles, cargo carrying capacity of less than 800 kg , more than four years old | Exempt |
| | 8704.31.67 | Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old | Exempt |
| | 8704.31.68 | Other vehicles, cargo carrying capacity of 800 kg or more, more than four years old | Exempt |
| | | Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab : | |
| | 8704.31.71 | Not more than four years old | Exempt |
| | 8704.31.72 | More than four years old | Exempt |
| | | Other : | |
| | 8704.31.91 | Vehicles with separate bodies for cabin and cargo area, not more than four years old | Exempt |
| | 8704.31.92 | Vehicles with separate bodies for cabin and cargo area, more than four years old | Exempt |
| | 8704.31.93 | Other not more than four years old | Exempt |
| | 8704.31.99 | Other more than four years old | Exempt |
| | 8704.32 | g.v.w. exceeding 5 tonnes : | |
| | | Tankers and bowsers with stainless steel tanks for transport of milk | |

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| | | and refrigerated trucks : | |
| | 8704.32.42 | More than five years old, but less than ten years old | Exempt |
| | 8704.32.43 | More than ten years old | Exempt |
| | | Garbage trucks equipped with waste compacting mechanism : | |
| | 8704.32.52 | More than five years old | Exempt |
| | | Other: | |
| | 8704.32.61 | Not more than five years old | Exempt |
| | 8704.32.62 | More than five years old, but less than ten years old | Exempt |
| | 8704.32.63 | More than ten years old | Exempt |
| | 8704.90 | Other : | |
| | 8704.90.10 | Electric auto-trishaws not more than five years old | Exempt |
| | 8704.90.20 | Electric auto-trishaws more than five years old | Exempt |
| | | Other electric, not more than five years old : | |
| | 8704.90.31 | Capacity of motors not exceeding 50kW | Exempt |
| | 8704.90.32 | Capacity of motors exceeding 50kW, but not exceeding 100kW | Exempt |
| | 8704.90.33 | Capacity of motors exceeding 100kW, but not exceeding 200kW | Exempt |
| | 8704.90.34 | Capacity of motors exceeding 200kW | Exempt |
| | | Other electric, more than five years old | |
| | 8704.90.41 | Capacity of motors not exceeding 50kW | Exempt |
| | 8704.90.42 | Capacity of motors exceeding 50kW, but not exceeding 100kW | Exempt |
| | 8704.90.43 | Capacity of motors exceeding 100kW, but not exceeding 200kW | Exempt |
| | 8704.90.44 | Capacity of motors exceeding 200kW | Exempt |
| | 8704.90.50 | Other, not more than five years old | Exempt |
| | 8704.90.60 | Other, more than five years old | Exempt |
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| 87.05 | | Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units). | |
| | | Mobile workshops : | |
| | 8705.90.11 | Not more than seven years old | Exempt |
| | 8705.90.12 | More than seven years old | Exempt |
| | | Other : | |
| | 8705.90.91 | g. v. w. not exceeding 4 tonnes, not more than seven years old | Exempt |
| | 8705.90.92 | g. v. w. not exceeding 4 tonnes, more than seven years old | Exempt |
| | | | |
| 87.06 | 8706.00 | Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05 : | |
| | 8706.00.10 | New chassis fitted with engines for motor vehicles of heading 87.02, for the transport of twenty eight or more passengers including the driver | Exempt |
| | 8706.00.20 | New chassis fitted with engines for other motor vehicles of heading 87.02 | Exempt |
| | 8706.00.30 | New chassis fitted with engines for motor vehicles of heading 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 with a g.v.w. of 3,000 kg or more | Exempt |
| | 8706.00.40 | Other new chassis fitted with engines for other motor vehicles | Exempt |
| | 8706.00.50 | Used chassis fitted with engines | Exempt |
| | | | |
| 87.07 | | Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05. | |
| | 8707.10 | For the vehicles of heading 87.03 : | |
| | 8707.10.10 | Used bodies fully equipped with fittings and accessories | Exempt |

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| | 8707.10.20 | Other vehicle bodies fully equipped with fittings and accessories | Exempt |
| | 8707.10.30 | Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery | Exempt |
| | 8707.10.40 | Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery | Exempt |
| | 8707.10.50 | Rough coated, bare body frame with / without doors, bonnet and boot lid | Exempt |
| | 8707.10.60 | Other rough coated, bare body frame with / without doors, bonnet and boot lid | Exempt |
| | 8707.10.90 | Other | Exempt |
| | 8707.90 | Other : | |
| | 8707.90.10 | Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments | Exempt |
| | | Other, bodies for the vehicles of 10 or more persons but less than 25 of heading 87.02 including the driver : | |
| | 8707.90.41 | Used bodies fully equipped with fittings and accessories | Exempt |
| | 8707.90.42 | Other vehicle bodies fully equipped with fittings and accessories | Exempt |
| | 8707.90.43 | Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery | Exempt |
| | 8707.90.44 | Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery | Exempt |
| | 8707.90.48 | Rough coated, bare body frame with / without doors, bonnet and boot lid | Exempt |
| | 8707.90.49 | Other rough coated, bare body frame with / without doors, bonnet and boot lid | Exempt |
| | 8707.90.90 | Other | Exempt |
| | | | |
| 87.08 | | Parts and accessories of the motor vehicles of headings 87.01 to 87.05 : | |
| | | Other parts and accessories of bodies (including cabs) : | |
| | 8708.29 | Other : | |
| | 8708.29.10 | “Cut-portions” of bodies and cabs | Exempt |
| | | Other parts and accessories : | |
| | 8708.99 | Other : | |
| | 8708.99.40 | “Cut-portions” of motor vehicles | Exempt |
| | | | |
| 87.11 | | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars ; side-cars. | |
| | 8711.10 | With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc : | |
| | 8711.10.10 | Not more than three years old | Exempt |
| | 8711.10.20 | More than three years old | Exempt |
| | 8711.20 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc : | |
| | 8711.20.10 | Exceeding 50 cc but not exceeding 200 cc, not more than three years old | Exempt |
| | 8711.20.20 | Exceeding 50 cc but not exceeding 200 cc, more than three years old | Exempt |
| | 8711.20.30 | Other, not more than three years old | Exempt |
| | 8711.20.40 | Other, more than three years old | Exempt |
| | 8711.30 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc : | |
| | 8711.30.10 | Exceeding 250 cc but not exceeding 350 cc, not more than three years old | Exempt |

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| | 8711.30.20 | Exceeding 250 cc but not exceeding 350 cc, more than three years old | Exempt |
| | 8711.30.30 | Exceeding 350 cc but not exceeding 450 cc, not more than three years old | Exempt |
| | 8711.30.40 | Exceeding 350 cc but not exceeding 450 cc, more than three years old | Exempt |
| | 8711.30.50 | Other, not more than three years old | Exempt |
| | 8711.30.60 | Other, more than three years old | Exempt |
| | 8711.40 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc : | |
| | 8711.40.10 | Not more than three years old | Exempt |
| | 8711.40.20 | More than three years old | Exempt |
| | 8711.50 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc : | |
| | 8711.50.10 | Exceeding 800 cc but not exceeding 1,000 cc, not more than three years old | Exempt |
| | 8711.50.20 | Exceeding 800 cc but not exceeding 1,000 cc, more than three years old | Exempt |
| | 8711.50.30 | Other, not more than three years old | Exempt |
| | 8711.50.40 | Other, more than three years old | Exempt |
| | 8711.60 | With electric motor for propulsion : | |
| | 8711.60.10 | Not more than three years old | Exempt |
| | 8711.60.20 | More than three years old | Exempt |
| | | | |
| 87.13 | | Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled. | Exempt |
| | | | |
| 88.01 | 8801.00 | Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft. | Exempt |
| | | | |
| 88.02 | | Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles. | |
| | | Helicopters : | |
| | 8802.11 | Helicopters of an unladen weight not exceeding 2,000 kg | Exempt |
| | 8802.12 | Helicopters of an unladen weight exceeding 2,000 kg | Exempt |
| | 8802.20 | Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg | Exempt |
| | 8802.30 | Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg | Exempt |
| | 8802.40 | Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg | Exempt |
| | 8802.60 | Spacecraft (including satellites) and suborbital and spacecraft launch vehicles | Exempt |
| | | | |
| 88.03 | | Parts of goods of heading 88.01 or 88.02. | |
| | 8803.20 | Under-carriages and parts thereof | Exempt |
| | 8803.30 | Other parts of aeroplanes or helicopters | Exempt |
| | 8803.90 | Other | Exempt |
| | | | |
| 88.04 | 8804.00 | Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto. | |
| | | Parachutes : | |
| | 8804.00.11 | Paragliders | Exempt |

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| | 8804.00.19 | Other | Exempt |
| | 8804.00.90 | Other | Exempt |
| 88.05 | | 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 | Exempt |
| | | Ground flying trainers and parts thereof : | |
| | 8805.21 | Air combat simulators and parts thereof | Exempt |
| | 8805.29 | Other | Exempt |
| 89.01 | | Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods | Exempt |
| 89.02 | | Fishing vessels; factory ships and other vessels for processing or preserving fishery products. | Exempt |
| 89.03 | | Yachts and other vessels for pleasure or sports; rowing boats and canoes. | |
| | 8903.10 | Inflatable : | |
| | 8903.10.10 | Rowing boats for sports | Exempt |
| | | Other : | |
| | 8903.99 | Other : | |
| | 8903.99.10 | Rowing boats for sports | Exempt |
| 89.04 | 8904.00 | Tugs and pusher craft. | |
| | 8904.00.10 | Not exceeding a Dead Weight Tonnage of 500 MT | Exempt |
| | 8904.00.90 | Other | Exempt |
| 89.05 | | Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platform. | Exempt |
| 89.06 | | Other vessels, including war ships and life boats other than rowing boats. | Exempt |
| 89.07 | | Other floating structures (for example, rafts, tanks, cofferdams, landing stages, buoys and beacons). | Exempt |
| 89.08 | | Vessels and other floating structures for breaking up. | Exempt |
| 90.01 | | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, un-mounted, other than such elements of glass not optically worked. | |
| | 9001.20 | Sheets and plates of polarising material | Exempt |
| 90.02 | | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements, of glass not optically worked. | |
| | 9002.90 | Other | Exempt |

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| 90.03 | | Frames and mountings for spectacles, goggles or the like, and parts thereof. | |
| | 9003.90 | Parts : | |
| | 9003.90.10 | Hinges and re-enforcing wire arms | Exempt |
| | 9003.90.90 | Other | Exempt |
| | | | |
| 90.05 | | Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy. | |
| | 9005.90 | Parts and accessories (including mountings) | Exempt |
| | | | |
| 90.06 | | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39. | |
| | 9006.30 | 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 | Exempt |
| | 9006.40 | Instant print cameras | Exempt |
| | | Other cameras : | |
| | 9006.51 | With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm | Exempt |
| | 9006.52 | Other, for roll film of a width less than 35 mm : | |
| | 9006.52.90 | Other | Exempt |
| | 9006.53 | Other, for roll film of a width of 35 mm : | |
| | 9006.53.10 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | Exempt |
| | 9006.53.20 | Other used single-used cameras | Exempt |
| | 9006.53.90 | Other | Exempt |
| | | Other : | |
| | 9006.59.10 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | Exempt |
| | 9006.59.90 | Other | Exempt |
| | | Photographic flashlight apparatus and flashbulbs : | |
| | 9006.61 | Discharge lamp ("electronic") flashlight apparatus | Exempt |
| | 9006.69 | Other | Exempt |
| | | Parts and accessories : | |
| | 9006.99 | Other | Exempt |
| | | | |
| 90.07 | | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus. | |
| | 9007.10 | Cameras : | |
| | 9007.10.10 | For film of less than 16 mm width or for double-8 mm film | Exempt |
| | 9007.10.90 | Other | Exempt |
| | | | |
| 90.12 | | Microscopes other than optical microscopes; diffraction apparatus. | |
| | 9012.10 | Microscopes other than optical microscopes; diffraction apparatus | Exempt |
| | 9012.90 | Parts and accessories | Exempt |
| | | | |
| 90.13 | | Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter. | |

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| | 9013.10 | Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter. | Exempt |
| | | | |
| 90.17 | | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, calipers), not specified or included elsewhere in this Chapter. | |
| | 9017.10 | Drafting tables and machines, whether or not automatic | Exempt |
| | 9017.20 | Other drawing, marking-out or mathematical calculating instruments : | |
| | 9017.20.10 | Protractors (radius 10 cm and below) | Exempt |
| | 9017.20.30 | Triangular set squares shortest side 17.5 cm or below | Exempt |
| | 9017.30 | Micrometers, callipers and gauges | Exempt |
| | | | |
| 90.21 | | Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried or implanted in the body, to compensate for a defect or disability. | Exempt |
| | | | |
| 90.22 | | Apparatus based on the use of X-rays of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like. | |
| | | Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus : | |
| | 9022.19 | For other uses | Exempt |
| | | | |
| 90.30 | | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations. | |
| | 9030.20 | Oscilloscopes and oscillographs | Exempt |
| | | | |
| 90.31 | | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors. | |
| | | Other optical instruments and appliances : | |
| | 9031.41 | For inspecting semiconductor wafers or devices or for inspecting photo masks or reticles used in manufacturing semiconductor devices | Exempt |
| | 9031.80 | Other instruments, appliances and machines | Exempt |
| | | | |
| 90.32 | | Automatic regulating or controlling instruments and apparatus. | |
| | | Other instruments and apparatus : | |
| | 9032.89 | Other : | |
| | 9032.89.10 | Apparatus for regulating the charging of accumulators using direct current generated from solar energy, and for distributing direct current (“Charge Controllers” and the like) | Exempt |

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| 90.33 | 9033.00 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90. | Exempt |
| 91.01 | 9101.00 | Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal. | Exempt |
| 91.02 | 9102.00 | Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01. | Exempt |
| 91.05 | | Other clocks. | Exempt |
| 91.08 | | Watch movements, complete and assembled. | |
| | | Electrically operated : | |
| | 9108.11 | With mechanical display only or with a device to which a mechanical display can be incorporated | Exempt |
| | 9108.12 | With opto-electronic display only | Exempt |
| | 9108.19 | Other | Exempt |
| | 9108.90 | Other | Exempt |
| 91.13 | | Watch straps, watch bands and watch bracelets, and parts thereof. | |
| | 9113.10 | Of precious metal or of metal clad with precious metal | Exempt |
| 91.14 | | Other clock or watch parts. | |
| | 9114.10 | Springs, including hair-springs | Exempt |
| | 9114.30 | Dials | Exempt |
| | 9114.40 | Plates and bridges | Exempt |
| 92.08 | | Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments. | |
| | 9208.10 | Musical boxes | Exempt |
| | 9208.90 | Other | Exempt |
| 92.09 | | Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds. | |
| | 9209.30 | Musical instrument strings | Exempt |
| | | Other : | |
| | 9209.91 | Parts and accessories for pianos | |
| | 9209.92 | Parts and accessories for the musical instruments of heading 92.02 | Exempt |
| | 9209.94 | Parts and accessories for the musical instruments of heading 92.07 | Exempt |
| | 9209.99 | Other : | |
| | 9209.99.10 | Metronomes, tuning forks, pitch pipes; parts and accessories for keyboard pipe organs; parts and accessories for harmoniums and similar keyboard instruments with free metal reeds | Exempt |
| | 9209.99.20 | Mechanisms for musical boxes | Exempt |

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| 93.01 | | Military weapons, other than revolvers, pistols and the arms of heading 93.07. | |
| | 9301.10 | Artillery weapons (for example, guns, howitzers and mortars) | Exempt |
| | 9301.20 | Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors | Exempt |
| | 9301.90 | Other | Exempt |
| 93.02 | 9302.00 | Revolvers and pistols, other than those of heading 93.03 or 93.04. | Exempt |
| 93.03 | | Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns). | |
| | 9303.90 | Other | Exempt |
| 93.07 | 9307.00 | Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof. | Exempt |
| 94.01 | | Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof. | |
| | 9401.10 | Seats of a kind used for aircraft : | |
| | 9401.10.10 | Used | Exempt |
| | 9401.10.90 | Other | Exempt |
| 94.05 | | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included. | |
| | 9405.10 | Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares : | |
| | 9405.10.20 | 12v, DC solar lamps | Exempt |
| | 9405.20 | Electric table, desk, bedside or floor-standing lamps : | |
| | 9405.20.20 | 12v, DC solar lamps | Exempt |
| | 9405.40 | Other electric lamps and lighting fittings : | |
| | 9405.40.40 | 12v, DC solar lamps | Exempt |
| | 9405.50 | Non-electrical lamps and lighting fittings : | |
| | 9405.50.20 | Day lighting devices which capture sunlight, transfer and defuse light interior | Exempt |
| 95.04 | | Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment. | |
| | 9504.90 | Other : | |
| | 9504.90.10 | Games of chance | Exempt |
| 95.06 | | Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools. | |
| | | Snow-skis and other snow-ski equipment : | |
| | 9506.11 | Skis | Exempt |
| | 9506.12 | Ski-fastenings (ski-bindings) | Exempt |

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| | 9506.19 | Other | Exempt |
| | | Water-skis, surf-boards, sailboards and other water-sport equipment : | |
| | 9506.21 | Sailboards | Exempt |
| | 9506.29 | Other : | |
| | 9506.29.10 | Non-motorized kite surfing equipment | Exempt |
| | 9506.29.20 | Articles and equipment for swimmers or divers | Exempt |
| | | Golf clubs and other golf equipment : | |
| | 9506.31 | Clubs, complete | Exempt |
| | 9506.32 | Balls | Exempt |
| | 9506.40 | Articles and equipment for table-tennis | Exempt |
| | | | |
| 95.07 | | Fishing rods, fish-hooks and othr line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites. | |
| | 9507.10 | Fishing rods | Exempt |
| | 9507.30 | Fishing reels | Exempt |
| | | | |
| 95.08 | | Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries; travelling theatres. | |
| | 9508.10 | Travelling circuses and travelling menageries | Exempt |
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| 96.01 | | Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding). | |
| | 9601.10 | Worked ivory and articles of ivory | Exempt |
| | 9601.90 | Other : | |
| | 9601.90.10 | Coral and mother-of-pearl | Exempt |
| | 9601.90.90 | Other | Exempt |
| | | | |
| 96.02 | 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 of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked unhardened gelatine (except gelatine of heading 35.03) and articles of unhardened gelatine : | |
| | 9602.00.90 | Other | Exempt |
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| 96.14 | 9614.00 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof. | Exempt |
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| 97.04 | 9704.00 | Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07. | Exempt |
| | | | |
| 97.05 | 9705.00 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest. | Exempt |