

# Official Journal

of the European Communities

ISSN 0378-6978

L 198

Volume 30

20 July 1987

English edition

## Legislation

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Price: £ 29,70/£ Irl 31,80

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## II

*(Acts whose publication is not obligatory)*

## COUNCIL

## COUNCIL DECISION

of 7 April 1987

concerning the conclusion of the International Convention on the Harmonized Commodity Description and Coding System and of the Protocol of Amendment thereto

(87/369/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community and in particular Articles 28, 113 and 235 thereof,

Having regard to the proposal from the Commission <sup>(1)</sup>,

Having regard to the opinion of the European Parliament <sup>(2)</sup>,

Whereas the Customs Cooperation Council, at its plenary session in June 1983, adopted the International Convention on the Harmonized Commodity Description and Coding System;

Whereas the purpose of this Convention is to facilitate international trade and the collection, comparison and analysis of statistics applicable to such trade;

Whereas this Convention is intended to replace, as the international basis for customs tariffs and statistical nomenclatures, the Convention on Nomenclature signed in Brussels on 15 December 1950, which is currently used as the basis for the Common Customs Tariff and NIMEXE;

Whereas this Convention was signed, on behalf of the Community, subject to acceptance, on 10 June 1985; whereas a Protocol of Amendment to that Convention was adopted by the Customs Cooperation Council on 24 June 1986; whereas it is desirable that the instrument of acceptance of that Protocol be deposited at the same time as the instrument of acceptance of the International Convention on the Harmonized System;

Whereas the Community proposes to apply the harmonized system from 1 January 1988;

Whereas it is of essential interest to the Community to accede to this Convention, together with the most important countries engaged in international trade,

HAS DECIDED AS FOLLOWS:

*Article 1*

The International Convention on the Harmonized Commodity Description and Coding System, done at Brussels on 14 June 1983, and the Protocol of Amendment thereto, done at Brussels on 24 June 1986, are hereby approved on behalf of the Community.

<sup>(1)</sup> OJ No C<sup>1</sup>20, 4. 5. 1984, p. 2.

<sup>(2)</sup> OJ No C 300, 12. 11. 1984, p. 53.

The texts of the Convention and of the Protocol of Amendment thereto are attached to this Decision.

*Article 2*

This Decision shall in no way prejudice the position of the Community in the negotiations concerning the adoption of revised schedules of tariff concessions based upon the Harmonized System. These negotiations shall continue to be conducted in strict accordance with the specific guidelines agreed by the GATT with the aim of securing neutrality in the transposition of tariff schedules.

*Article 3*

The President of the Council is hereby authorized to designate the person empowered to deposit the instruments of acceptance on behalf of the Community <sup>(1)</sup>.

Done at Luxembourg, 7 April 1987.

*For the Council*  
*The President*  
Ph. MAYSTADT

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<sup>(1)</sup> The date of entry into force of the Convention and of the Protocol of Amendment thereto will be published in the *Official Journal of the European Communities* by the General Secretariat of the Council.

**INTERNATIONAL CONVENTION**  
**on the Harmonized Commodity Description and Coding System**  
**(Done at Brussels on 14 June 1983)**

**PREAMBLE**

THE CONTRACTING PARTIES to this Convention, established under the auspices of the Customs Cooperation Council,

DESIRING to facilitate international trade,

DESIRING to facilitate the collection, comparison and analysis of statistics, in particular those on international trade,

DESIRING to reduce the expense incurred by redescribing, reclassifying and recording goods as they move from one classification system to another in the course of international trade and to facilitate the standardization of trade documentation and the transmission of data,

CONSIDERING that changes in technology and the patterns of international trade require extensive modifications to the Convention on Nomenclature for the Classification of Goods in Customs Tariffs, done at Brussels on 15 December 1950,

CONSIDERING also that the degree of detail required for Customs and statistical purposes by Governments and trade interests has increased far beyond that provided by the Nomenclature annexed to the abovementioned Convention,

CONSIDERING the importance of accurate and comparable data for the purposes of international trade negotiations,

CONSIDERING that the Harmonized System is intended to be used for the purposes of freight tariffs and transport statistics of the various modes of transport,

CONSIDERING that the Harmonized System is intended to be incorporated into commercial commodity description and coding systems to the greatest extent possible,

CONSIDERING that the Harmonized System is intended to promote as close a correlation as possible between import and export trade statistics and production statistics,

CONSIDERING that a close correlation should be maintained between the Harmonized System and the Standard International Trade Classification (SITC) of the United Nations,

CONSIDERING the desirability of meeting the aforementioned needs through a combined tariff/statistical nomenclature, suitable for use by the various interests concerned with international trade,

CONSIDERING the importance of ensuring that the Harmonized System is kept up to date in the light of changes in technology or in patterns of international trade,

HAVING taken into consideration the work accomplished in this sphere by the Harmonized System Committee set up by the Customs Cooperation Council,

CONSIDERING that while the abovementioned Nomenclature Convention has proved an effective instrument in the attainment of some of these objectives, the best way to achieve the desired results in this respect is to conclude a new international Convention,

HAVE AGREED AS FOLLOWS :

#### *Article 1*

##### **Definitions**

- (f) 'the Council' means the Customs Cooperation Council referred to in paragraph (e) above;
- (g) 'the Secretary-General' means the Secretary-General of the Council;
- (h) the term 'ratification' means ratification, acceptance or approval.

For the purpose of this Convention :

- (a) the 'Harmonized Commodity Description and Coding System', hereinafter referred to as the 'Harmonized System', means the Nomenclature comprising the headings and subheadings and their related numerical codes, the Section, Chapter and Subheading Notes and the General Rules for the interpretation of the Harmonized System, set out in the Annex to this Convention;

- (b) 'Customs tariff nomenclature' means the nomenclature established under the legislation of a Contracting Party for the purposes of levying duties of Customs on imported goods;

- (c) 'statistical nomenclatures' means goods nomenclatures established by a Contracting Party for the collection of data for import and export trade statistics;

- (d) 'combined tariff/statistical nomenclature' means a nomenclature, integrating Customs tariff and statistical nomenclatures, legally required by a Contracting Party for the declaration of goods at importation;

- (e) 'the Convention establishing the Council' means the Convention establishing a Customs Cooperation Council, done at Brussels on 15 December 1950;

#### *Article 2*

##### **Annex**

The Annex to this Convention shall form an integral part thereof, and any reference to the Convention shall include a reference to the Annex.

#### *Article 3*

##### **Obligations of Contracting Parties**

1. Subject to the exceptions enumerated in Article 4 :

- (a) Each Contracting Party undertakes, except as provided in subparagraph (c) of this paragraph, that from the date on which this Convention enters into force in respect of it, its customs tariff and statistical nomenclatures shall be in conformity with the Harmonized System. It thus undertakes that, in respect of its Customs tariff and statistical nomenclatures :

- (i) it shall use all the headings and subheadings of the Harmonized System without addition or modification, together with their related numerical codes;

- (ii) it shall apply the General Rules for the interpretation of the Harmonized System and all the Section, Chapter and Subheading Notes, and shall not modify the scope of the Sections, Chapters, headings or subheadings of the Harmonized System; and
  - (iii) it shall follow the numerical sequence of the Harmonized System;
- (b) Each Contracting Party shall also make publicly available its import and export trade statistics in conformity with the six-digit codes of the Harmonized System, or, on the initiative of the Contracting Party, beyond that level, to the extent that publication is not precluded for exceptional reasons such as commercial confidentiality or national security;
- (c) Nothing in this Article shall require a Contracting Party to use the subheadings of the Harmonized System in its customs tariff nomenclature provided that it meets the obligations at (a) (i), (a) (ii) and (a) (iii) above in a combined tariff/statistical nomenclature.
2. In complying with the undertakings at paragraph 1 (a) of this Article, each Contracting Party may make such textual adaptations as may be necessary to give effect to the Harmonized System in its domestic law.
3. Nothing in this Article shall prevent a Contracting Party from establishing, in its Customs tariff, or statistical nomenclatures, subdivisions classifying goods beyond the level of the Harmonized System, provided that any such subdivision is added and coded at a level beyond that of the six-digit numerical code set out in the Annex to this Convention.

#### Article 4

##### Partial application by developing countries

1. Any developing country Contracting Party may delay its application of some or all of the subheadings of the Harmonized System for such period as may be necessary, having regard to its pattern of international trade or its administrative resources.

2. A developing country Contracting Party which elects to apply the Harmonized System partially under the provisions of this Article agrees to make its best efforts towards the application of the full six-digit Harmonized System within five years of the date on which this Convention enters into force in respect of it or within such further period as it may consider necessary having regard to the provisions of paragraph 1 of this Article.

3. A developing country Contracting Party which elects to apply the Harmonized System partially under the provisions of this Article shall apply all or none of the two-dash subheadings of any one one-dash subheading or all or none of the one-dash subheadings of any one heading. In such cases of partial application, the sixth digit or the fifth and sixth digits of that part of the Harmonized System code not applied shall be replaced by '0' or '00' respectively.

4. A developing country which elects to apply the Harmonized System partially under the provisions of this Article shall on becoming a Contracting Party notify the Secretary-General of those subheadings which it will not apply on the date when this Convention enters into force in respect of it and shall also notify the Secretary-General of those subheadings which it applies thereafter.

5. Any developing country which elects to apply the Harmonized System partially under the provisions of this Article may on becoming a Contracting Party notify the Secretary-General that it formally undertakes to apply the full six-digit Harmonized System within three years of the date when this Convention enters into force in respect of it.

6. Any developing country Contracting Party which partially applies the Harmonized System under the provisions of this Article shall be relieved from its obligations under Article 3 in relation to the subheadings not applied.

#### Article 5

##### Technical assistance for developing countries

Developed country Contracting Parties shall furnish to developing countries that so request, technical assistance on mutually agreed terms in respect of, *inter alia*,

training of personnel, transposing their existing nomenclatures to the Harmonized System and advice on keeping their systems so transposed up to date with amendments to the Harmonized System or on applying the provisions of this Convention.

#### Article 6

##### Harmonized System Committee

1. There shall be established under this Convention a Committee to be known as the Harmonized System Committee, composed of representatives from each of the Contracting Parties.
2. It shall normally meet at least twice each year.
3. Its meetings shall be convened by the Secretary-General and, unless the Contracting Parties otherwise decide, shall be held at the Headquarters of the Council.
4. In the Harmonized System Committee each Contracting Party shall have the right to one vote; nevertheless, for the purposes of this Convention and without prejudice to any future Convention, where a Customs or Economic Union as well as one or more of its Member States are Contracting Parties such Contracting Parties shall together exercise only one vote. Similarly, where all the Member States of a Customs or Economic Union which is eligible to become a Contracting Party under the provisions of Article 11 (b) become Contracting Parties, they shall together exercise only one vote.
5. The Harmonized System Committee shall elect its own Chairman and one or more Vice-Chairmen.
6. It shall draw up its own Rules of Procedure by decision taken by not less than two-thirds of the votes attributed to its members. The rules of Procedure so drawn up shall be approved by the Council.
7. It shall invite such intergovernmental or other international organizations as it may consider appropriate to participate as observers in its work.
8. It shall set up Sub-Committees or Working Parties as needed, having regard, in particular, to the provisions of paragraph 1 (a) of Article 7, and it shall determine the membership, voting rights and Rules of Procedure for such Sub-Committees or Working Parties.

#### Article 7

##### Functions of the Committee

1. The Harmonized System Committee, having regard to the provisions of Article 8, shall have the following functions:
  - (a) to propose such amendments to this Convention as may be considered desirable, having regard, in particular, to the needs of users and to changes in technology or in patterns of international trade;
  - (b) to prepare Explanatory Notes, Classification Opinions or other advice as guides to the interpretation of the Harmonized System;
  - (c) to prepare recommendations to secure uniformity in the interpretation and application of the Harmonized System;
  - (d) to collate and circulate information concerning the application of the Harmonized System;
  - (e) on its own initiative or on request, to furnish information or guidance on any matters concerning the classification of goods in the Harmonized System to Contracting Parties, to Members of the Council and to such intergovernmental or other international organizations as the Committee may consider appropriate;
  - (f) to present Reports to each Session of the Council concerning its activities, including proposed amendments, Explanatory Notes, Classification Opinions and other advice;
  - (g) to exercise such other powers and functions in relation to the Harmonized System as the Council or the Contracting Parties may deem necessary.

2. Administrative decisions of the Harmonized System Committee having budgetary implications shall be subject to approval by the Council.

#### Article 8

##### Role of the Council

1. The Council shall examine proposals for amendment of this Convention, prepared by the Harmonized System Committee, and recommend them to the Contracting Parties under the procedure of Article 16 unless any Council Member which is a Contracting Party to this Convention requests that the proposals or any part thereof be referred to the Committee for re-examination.

2. The Explanatory Notes, Classification Opinions, other advice on the interpretation of the Harmonized System and recommendations to secure uniformity in the interpretation and application of the Harmonized System, prepared during a session of the Harmonized System Committee under the provisions of paragraph 1 of Article 7, shall be deemed to be approved by the Council if, not later than the end of the second month following the month during which that session was closed, no Contracting Party to this Convention has notified the Secretary-General that it requests that such matter be referred to the Council.

3. Where a matter is referred to the Council under the provisions of paragraph 2 of this Article, the Council shall approve such Explanatory Notes, Classification Opinions, other advice or recommendations, unless any Council Member which is a Contracting Party to this Convention requests that they be referred in whole or part to the Committee for re-examination.

#### *Article 9*

##### **Rates of Customs duty**

The Contracting Parties do not assume by this Convention any obligation in relation to rates of Customs duty.

#### *Article 10*

##### **Settlement of disputes**

1. Any dispute between Contracting Parties concerning the interpretation or application of this Convention shall, so far as possible, be settled by negotiation between them.

2. Any dispute which is not so settled shall be referred by the Parties to the dispute to the Harmonized System Committee which shall thereupon consider the dispute and make recommendations for its settlement.

3. If the Harmonized System Committee is unable to settle the dispute, it shall refer the matter to the Council which shall make recommendations in conformity with Article III (e) of the Convention establishing the Council.

4. The Parties to the dispute may agree in advance to accept the recommendations of the Committee or the Council as binding.

#### *Article 11*

##### **Eligibility to become a Contracting Party**

The following are eligible to become Contracting Parties to this Convention :

- (a) Member States of the Council;
- (b) Customs or Economic Unions to which competence has been transferred to enter into treaties in respect of some or all of the matters governed by this Convention; and
- (c) Any other State to which an invitation to that effect has been addressed by the Secretary-General at the direction of the Council.

#### *Article 12*

##### **Procedure for becoming a Contracting Party**

1. Any eligible State or Customs or Economic Union may become a Contracting Party to this Convention :

- (a) by signing it without reservation of ratification;
- (b) by depositing an instrument of ratification after having signed the Convention subject to ratification; or
- (c) by acceding to it after the Convention has ceased to be open for signature.

2. This Convention shall be open for signature until 31 December 1986 at the Headquarters of the Council in Brussels by the States and Customs or Economic Unions referred to in Article 11. Thereafter, it shall be open for their accession.

3. The instruments of ratification or accession shall be deposited with the Secretary-General.

#### *Article 13*

##### **Entry into force**

1. This Convention shall enter into force on 1 January which falls at least 12 months but not more than 24 months after a minimum of 17 States or Customs or Economic Unions referred to in Article 11 above have signed it without reservation of ratification or have deposited their instruments of ratification of accession, but not before 1 January 1987.

2. For any State or Customs or Economic Union signing without reservation of ratification, ratifying or acceding to this Convention after the minimum number specified in paragraph 1 of this Article is reached, this Convention shall enter into force on 1 January which falls at least 12 months but not more than 24 months after it has signed the Convention without reservation of ratification or has deposited its instrument of ratification or accession, unless it specifies an earlier date. However, the date of entry into force under the provisions of this paragraph shall not be earlier than the date of entry into force provided for in paragraph 1 of this Article.

#### *Article 14*

##### **Application by dependent territories**

1. Any State may, at the time of becoming a Contracting Party to this Convention, or at any time thereafter, declare by notification given to the Secretary-General that the Convention shall extend to all or any of the territories for whose international relations it is responsible, named in its notification. Such notification shall take effect on 1 January which falls at least 12 months but not more than 24 months after the date of the receipt thereof by the Secretary-General, unless an earlier date is specified in the notification. However, this Convention shall not apply to such territories before it has entered into force for the State concerned.

2. This Convention shall cease to have effect for a named territory on the date when the Contracting Party ceases to be responsible for the international relations of that territory or on such earlier date as may be notified to the Secretary-General under the procedure of Article 15.

#### *Article 15*

##### **Denunciation**

This Convention is of unlimited duration. Nevertheless any Contracting Party may denounce it and such denunciation shall take effect one year after the receipt of the instrument of denunciation by the Secretary-General, unless a later date is specified therein.

#### *Article 16*

##### **Amendment procedure**

1. The Council may recommend amendments to this Convention to the Contracting Parties.

2. Any Contracting Party may notify the Secretary-General of an objection to a recommended amendment and may subsequently withdraw such objection within the period specified in paragraph 3 of this Article.

3. Any recommended amendment shall be deemed to be accepted six months after the date of its notification by the Secretary-General provided that there is no objection outstanding at the end of this period.

4. Accepted amendments shall enter into force for all Contracting Parties on one of the following dates:

(a) where the recommended amendment is notified before 1 April, the date shall be 1 January of the second year following the date of such notification,

or

(b) where the recommended amendment is notified on or after 1 April, the date shall be 1 January of the third year following the date of such notification.

5. The statistical nomenclatures of each Contracting Party and its customs tariff nomenclature or, in the case provided for under paragraph 1 (c) of Article 3, its combined tariff statistical nomenclature, shall be brought into conformity with the amended Harmonized System on the date specified in paragraph 4 of this Article.

6. Any State or Customs or Economic Union signing without reservation of ratification, ratifying or acceding to this Convention shall be deemed to have accepted any amendments thereto which, at the date when it becomes a Contracting Party, have entered into force or have been accepted under the provisions of paragraph 3 of this Article.

#### *Article 17*

##### **Rights of Contracting Parties in respect of the Harmonized System**

On any matter affecting the Harmonized System, paragraph 4 of Article 6, Article 8 and paragraph 2 of Article 16 shall confer rights on a Contracting Party:

(a) in respect of all parts of the Harmonized System which it applies under the provisions of this Convention; or

(b) until the date when this Convention enters into force in respect of it in accordance with the

provisions of Article 13, in respect of all parts of the Harmonized System which it is obligated to apply at that date under the provisions of this Convention; or

- (c) in respect of all parts of the Harmonized System, provided that it has formally undertaken to apply the full six-digit Harmonized System within the period of three years referred to in paragraph 5 of Article 4 and until the expiration of that period.

#### *Article 18*

##### **Reservations**

No reservations to this Convention shall be permitted.

#### *Article 19*

##### **Notification by the Secretary-General**

The Secretary-General shall notify Contracting Parties, other signatory States, Member States of the Council which are not Contracting Parties to this Convention,

and the Secretary-General of the United Nations, of the following :

- (a) Notifications under Article 4;
- (b) Signatures, ratifications and accessions as referred to in Article 12;
- (c) The date on which the Convention shall enter into force in accordance with Article 13;
- (d) Notifications under Article 14;
- (e) Denunciations under Article 15;
- (f) Amendments to the Convention recommended under Article 16;
- (g) Objections in respect of recommended amendments under Article 16, and, where appropriate, their withdrawal; and
- (h) Amendments accepted under Article 16, and the date of their entry into force.

#### *Article 20*

##### **Registration with the United Nations**

This Convention shall be registered with the Secretariat of the United Nations in accordance with the provisions of Article 102 of the Charter of the United Nations at the request of the Secretary-General of the Council.

In witness thereof the undersigned, being duly authorized thereto, have signed this Convention.

Done at Brussels on the fourteenth day of June nineteen hundred and eighty-three, in the English and French languages, both texts being equally authentic, in a single original which shall be deposited with the Secretary-General of the Council who shall transmit certified copies thereof to all the States and Customs or Economic Unions referred to in Article 11.



**PROTOCOL OF AMENDMENT****to the International Convention on the Harmonized Commodity Description and Coding System****(Done at Brussels on 24 June 1986)**

THE CONTRACTING PARTIES TO THE CONVENTION establishing a Customs Cooperation Council, signed in Brussels on 15 December 1950,

and THE EUROPEAN ECONOMIC COMMUNITY,

CONSIDERING that it is desirable to bring the International Convention on the Harmonized Commodity Description and Coding System (done at Brussels on 14 June 1983) into force on 1 January 1988,

CONSIDERING that, unless Article 13 of the said Convention is amended, the entry into force of the Convention on that date will remain uncertain,

HAVE AGREED AS FOLLOWS :

*Article 1*

Paragraph 1 of Article 13 of the International Convention on the Harmonized Commodity Description and Coding System done at Brussels on 14 June 1983 (hereinafter referred to as 'the Convention') shall be replaced by the following :

'1. This Convention shall enter into force on the earliest 1 January which falls at least three months after the date on which a minimum of 17 States or Customs or Economic Unions referred to in Article 11 have signed it without reservation of ratification or have deposited their instruments of ratification or accession, but not before 1 January 1988.'

num of 17 States or Customs or Economic Unions referred to in Article 11 of the Convention have deposited their instruments of acceptance of the Protocol with the Secretary-General of the Customs Cooperation Council.

However, no State or Customs or Economic Union may deposit its instrument of acceptance of this Protocol unless it has previously signed, or signs at the same time, the Convention without reservation of ratification or has previously deposited, or deposits at the same time, its instrument of ratification of, or of accession to, the Convention.

*Article 2*

A. This Protocol shall enter into force at the same time as the Convention, provided that a mini-

B. Any State or Customs or Economic Union becoming a Contracting Party to the Convention after the entry into force of this Protocol under paragraph A shall be a Contracting Party to the Convention as amended by the Protocol.



*ANNEX*

**NOMENCLATURE OF THE HARMONIZED SYSTEM**



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## GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

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

1. The titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions :
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or failing to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.  
  
(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.
3. When by application of rule 2 (b) or for any other reason, goods are *prima facie* classifiable under two or more headings, classification shall be effected as follows :
  - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to only part of the materials or substances contained in mixed or composite goods or to only part of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
  - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character in so far as this criterion is applicable.
  - (c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein :
    - (a) Camera cases, musical instrument cases, gun cases, drawing-instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. The rule does not, however, apply to containers which give the whole its essential character;
    - (b) Subject to the provisions of rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
  6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and *mutatis mutandis* to the above rules, on the understanding that only subheadings at the same level are comparable. For the purposes of the rule the relative section and chapter notes also apply, unless the context otherwise requires.
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*SECTION I***LIVE ANIMALS; ANIMAL PRODUCTS****Notes**

1. Any reference in this section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Nomenclature any reference to 'dried' products also covers products which have been dehydrated, evaporated or freeze-dried.

*CHAPTER I***LIVE ANIMALS****Note**

1. This Chapter covers all live animals except:
  - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading No 03.01, 03.06 or 03.07;
  - (b) Cultures of micro-organisms and other products of heading No 30.02; and
  - (c) Animals of heading No 95.08.

Heading No	HS Code	Description
<b>01.01</b>		<b>Live horses, asses, mules and hinnies :</b>
		– Horses :
	<b>0101.11</b>	– – Pure-bred breeding animals
	<b>0101.19</b>	– – Other
	<b>0101.20</b>	– Asses, mules and hinnies
<b>01.02</b>		<b>Live bovine animals :</b>
	<b>0102.10</b>	– Pure-bred breeding animals
	<b>0102.90</b>	– Other
<b>01.03</b>		<b>Live swine :</b>
	<b>0103.10</b>	– Pure-bred breeding animals
		– Other :
	<b>0103.91</b>	– – Weighing less than 50 kg
	<b>0103.92</b>	– – Weighing 50 kg or more

Heading No	HS Code	Description
01.04		Live sheep and goats :
	0104.10	– Sheep
	0104.20	– Goats
01.05		Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls :
		– Weighing not more than 185 grams :
	0105.11	– – Fowls of the species Gallus domesticus
	0105.19	– – Other
		– Other :
	0105.91	– – Fowls of the species Gallus domesticus
	0105.99	– – Other
01.06	0106.00	Other live animals

## CHAPTER 2

## MEAT AND EDIBLE MEAT OFFAL

## Note

1. This Chapter does not cover :

- (a) Products of the kinds described in headings Nos 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals (heading No 05.04) or animal blood (heading No 05.11 or 30.02); or
- (c) Animal fat, other than products of heading No 02.09 (Chapter 15).

Heading No	HS Code	Description
<b>02.01</b>		<b>Meat of bovine animals, fresh or chilled :</b>
	0201.10	– Carcases and half-carcases
	0201.20	– Other cuts with bone in
	0201.30	– Boneless
<b>02.02</b>		<b>Meat of bovine animals, frozen :</b>
	0202.10	– Carcases and half-carcases
	0202.20	– Other cuts with bone in
	0202.30	– Boneless
<b>02.03</b>		<b>Meat of swine, fresh, chilled or frozen :</b>
		– Fresh or chilled :
	0203.11	– – Carcases and half-carcases
	0203.12	– – Hams, shoulders and cuts thereof, with bone in
	0203.19	– – Other
		– Frozen :
	0203.21	– – Carcases and half-carcases
	0203.22	– – Hams, shoulders and cuts thereof, with bone in
	0203.29	– – Other
<b>02.04</b>		<b>Meat of sheep or goats, fresh, chilled or frozen :</b>
	0204.10	– Carcases and half-carcases of lamb, fresh or chilled
		– Other meat of sheep, fresh or chilled :
	0204.21	– – Carcases and half-carcases
	0204.22	– – Other cuts with bone in

Heading No	HS Code	Description
	0204.23	— — Boneless
	0204.30	— Carcases and half-carcases of lamb, frozen
		— Other meat of sheep, frozen :
	0204.41	— — Carcases and half-carcases
	0204.42	— — Other cuts with bone in
	0204.43	— — Boneless
	0204.50	— Meat of goats
02.05	0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen :
	0206.10	— Of bovine animals, fresh or chilled
		— Of bovine animals, frozen :
	0206.21	— — Tongues
	0206.22	— — Livers
	0206.29	— — Other
	0206.30	— Of swine, fresh or chilled
		— Of swine, frozen :
	0206.41	— — Livers
	0206.49	— — Other
	0206.80	— Other, fresh or chilled
	0206.90	— Other, frozen
02.07		Meat and edible offal, of the poultry of heading No 01.05, fresh, chilled or frozen :
	0207.10	— Poultry not cut in pieces, fresh or chilled
		— Poultry not cut in pieces, frozen :
	0207.21	— — Fowls of the species Gallus domesticus
	0207.22	— — Turkeys
	0207.23	— — Ducks, geese and guinea fowls
		— Poultry cuts and offal (including livers), fresh or chilled :
	0207.31	— — Fatty livers of geese or ducks
	0207.39	— — Other

Heading No	HS Code	Description
02.08		– Poultry cuts and offal other than livers, frozen :
	0207.41	– – Of fowls of the species <i>Gallus domesticus</i>
	0207.42	– – Of turkeys
	0207.43	– – Of ducks, geese or guinea fowls
	0207.50	– Poultry livers, frozen
		Other meat and edible meat offal, fresh, chilled or frozen :
	0208.10	– Of rabbits or hares
	0208.20	– Frogs' legs
	0208.90	– Other
	02.09	0209.00 Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked
	02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal :
		– Meat of swine :
	0210.11	– – Hams, shoulders and cuts thereof, with bone in
	0210.12	– – Bellies (streaky) and cuts thereof
	0210.19	– – Other
	0210.20	– Meat of bovine animals
	0210.90	– Other, including edible flours and meals of meat or meat offal

## CHAPTER 3

## FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

## Note

1. This Chapter does not cover:

- (a) Marine mammals (heading No 01.06) or meat thereof (heading No 02.08 or 02.10);
- (b) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No 23.01); or
- (c) Caviar or caviar substitutes prepared from fish eggs (heading No 16.04).

Heading No	HS Code	Description
<b>03.01</b>		<b>Live fish :</b>
	<b>0301.10</b>	— Ornamental fish
		— Other live fish :
	<b>0301.91</b>	— — Trout ( <i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i> )
	<b>0301.92</b>	— — Eels ( <i>Anguilla</i> spp.)
	<b>0301.93</b>	— — Carp
	<b>0301.99</b>	— — Other
<b>03.02</b>		<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No 03.04 :</b>
		— Salmonidae, excluding livers and roes :
	<b>0302.11</b>	— — Trout ( <i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i> )
	<b>0302.12</b>	— — Pacific salmon ( <i>Oncorhynchus</i> spp.), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )
	<b>0302.19</b>	— — Other
		— Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes :
	<b>0302.21</b>	— — Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )
	<b>0302.22</b>	— — Plaice ( <i>Pleuronectes platessa</i> )
	<b>0302.23</b>	— — Sole ( <i>Solea</i> spp.)
	<b>0302.29</b>	— — Other

Heading No	HS Code	Description
		<ul style="list-style-type: none"> <li>– Tunas (of genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes :</li> </ul>
	0302.31	– – Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )
	0302.32	– – Yellowfin tunas ( <i>Thunnus albacares</i> )
	0302.33	– – Skipjack or stripe-bellied bonito
	0302.39	– – Other
	0302.40	– Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes
	0302.50	<ul style="list-style-type: none"> <li>– Cod (<i>Gadus morhua</i>, <i>Gadus ogac</i>, <i>Gadus macrocephalus</i>), excluding livers and roes</li> <li>– Other fish, excluding livers and roes :</li> </ul>
	0302.61	– – Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )
	0302.62	– – Haddock ( <i>Melanogrammus aeglefinus</i> )
	0302.63	– – Coalfish ( <i>Pollachius virens</i> )
	0302.64	– – Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )
	0302.65	– – Dogfish and other sharks
	0302.66	– – Eels ( <i>Anguilla</i> spp.)
	0302.69	– – Other
	0302.70	– Livers and roes
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading No 03.04 :
	0303.10	<ul style="list-style-type: none"> <li>– Pacific salmon (<i>Oncorhynchus</i> spp.), excluding livers and roes</li> <li>– Other salmonidae, excluding livers and roes :</li> </ul>
	0303.21	– – Trout ( <i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i> )
	0303.22	– – Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )
	0303.29	– – Other
		– Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes :
	0303.31	– – Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )
	0303.32	– – Plaice ( <i>Pleuronectes platessa</i> )
	0303.33	– – Sole ( <i>Solea</i> spp.)
	0303.39	– – Other
		– Tunas (of genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes :
	0303.41	– – Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )

Heading No	HS Code	Description
	0303.42	– – Yellowfin tunas ( <i>Thunnus albacares</i> )
	0303.43	– – Skipjack or stripe-bellied bonito
	0303.49	– – Other
	0303.50	– Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes
	0303.60	– Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes – Other fish, excluding livers and roes :
	0303.71	– – Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )
	0303.72	– – Haddock ( <i>Melanogrammus aeglefinus</i> )
	0303.73	– – Coalfish ( <i>Pollachius virens</i> )
	0303.74	– – Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )
	0303.75	– – Dogfish and other sharks
	0303.76	– – Eels ( <i>Anguilla</i> spp.)
	0303.77	– – Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )
	0303.78	– – Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)
	0303.79	– – Other
	0303.80	– Livers and roes
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen :
	0304.10	– Fresh or chilled
	0304.20	– Frozen fillets
	0304.90	– Other
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption :
	0305.10	– Fish meal fit for human consumption
	0305.20	– Livers and roes, dried, smoked, salted or in brine
	0305.30	– Fish fillets, dried, salted or in brine, but not smoked – Smoked fish, including fillets :
	0305.41	– – Pacific salmon ( <i>Oncorhynchus</i> spp.), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )
	0305.42	– – Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )
	0305.49	– – Other

Heading No	HS Code	Description
03.06		– Dried fish, whether or not salted but not smoked :
	0305.51	– – Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )
	0305.59	– – Other
		– Fish, salted but not dried or smoked and fish in brine :
	0305.61	– – Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )
	0305.62	– – Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )
	0305.63	– – Anchovies ( <i>Engraulis</i> spp.)
	0305.69	– – Other
		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine :
		– Frozen :
	0306.11	– – Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)
	0306.12	– – Lobsters ( <i>Homarus</i> spp.)
	0306.13	– – Shrimps and prawns
	0306.14	– – Crabs
	0306.19	– – Other
		– Not frozen :
	0306.21	– – Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)
	0306.22	– – Lobsters ( <i>Homarus</i> spp.)
	0306.23	– – Shrimps and prawns
	0306.24	– – Crabs
	0306.29	– – Other
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine :
	0307.10	– Oysters
		– Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :
	0307.21	– – Live, fresh or chilled
	0307.29	– – Other
		– Mussels ( <i>Mytilus</i> spp., <i>Perna</i> spp.) :
	0307.31	– – Live, fresh or chilled
	0307.39	– – Other

Heading No	HS Code	Description
		– Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> ) :
	0307.41	– – Live, fresh or chilled
	0307.49	– – Other
		– Octopus ( <i>Octopus spp.</i> ) :
	0307.51	– – Live, fresh or chilled
	0307.59	– – Other
	0307.60	– Snails, other than sea snails
		– Other :
	0307.91	– – Live, fresh or chilled
	0307.99	– – Other

## CHAPTER 4

**DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY;  
EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED**

**Notes**

1. The expression 'milk' means full cream milk or partially or completely skimmed milk.
2. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No 04.06 provided that they have the three following characteristics :
  - (a) A milkfat content, by weight of the dry matter, of 5 % or more;
  - (b) A dry matter content, by weight, of at least 70 % but not exceeding 85 %; and
  - (c) They are moulded or capable of being moulded.

Heading No	HS Code	Description
<b>04.01</b>		<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter :</b>
	<b>0401.10</b>	— Of a fat content, by weight, not exceeding 1 %
	<b>0401.20</b>	— Of a fat content, by weight, exceeding 1 % but not exceeding 6 %
	<b>0401.30</b>	— Of a fat content, by weight, exceeding 6 %
<b>04.02</b>		<b>Milk and cream, concentrated or containing added sugar or other sweetening matter :</b>
	<b>0402.10</b>	— In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %
		— In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5 % :
	<b>0402.21</b>	— — Not containing added sugar or other sweetening matter
	<b>0402.29</b>	— — Other
		— Other :
	<b>0402.91</b>	— — Not containing added sugar or other sweetening matter
	<b>0402.99</b>	— — Other
<b>04.03</b>		<b>Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa :</b>
	<b>0403.10</b>	— Yogurt
	<b>0403.90</b>	— Other

Heading No	HS Code	Description
<b>04.04</b>		<b>Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included :</b>
	<b>0404.10</b>	– Whey, whether or not concentrated or containing added sugar or other sweetening matter
	<b>0404.90</b>	– Other
<b>04.05</b>	<b>0405.00</b>	<b>Butter and other fats and oils derived from milk</b>
<b>04.06</b>		<b>Cheese and curd :</b>
	<b>0406.10</b>	– Fresh cheese (including whey cheese), not fermented, and curd
	<b>0406.20</b>	– Grated or powdered cheese, of all kinds
	<b>0406.30</b>	– Processed cheese, not grated or powdered
	<b>0406.40</b>	– Blue-veined cheese
	<b>0406.90</b>	– Other cheese
<b>04.07</b>	<b>0407.00</b>	<b>Birds' eggs, in shell, fresh, preserved or cooked</b>
<b>04.08</b>		<b>Bird's eggs, not in shell and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter :</b>
		– Egg yolks :
	<b>0408.11</b>	– – Dried
	<b>0408.19</b>	– – Other
		– Other :
	<b>0408.91</b>	– – Dried
	<b>0408.99</b>	– – Other
<b>04.09</b>	<b>0409.00</b>	<b>Natural honey</b>
<b>04.10</b>	<b>0410.00</b>	<b>Edible products of animal origin, not elsewhere specified or included</b>

## CHAPTER 5

## PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

## Notes

## 1. This Chapter does not cover:

- (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
- (b) Hides or skins (including furskins) other than goods of heading No 05.05 and parings and similar waste of raw hides or skins of heading No 05.11 (Chapter 41 or 43);
- (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
- (d) Prepared knots or tufts for broom or brush making (heading No 96.03).

## 2. For the purposes of heading No 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

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

## 4. Throughout the Nomenclature, the expression 'horsehair' means hair of the manes or tails of equine or bovine animals.

Heading No	HS Code	Description
05.01	0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and other brush-making hair; waste of such bristles or hair :
	0502.10	– Pigs', hogs' or boars' bristles and hair and waste thereof
	0502.90	– Other
05.03	0503.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material
05.04	0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof
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
	0505.90	– Other
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products :
	0506.10	– Ossein and bones treated with acid

Heading No	HS Code	Description
05.07	0506.90	– Other
		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
	0507.90	– Other
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
05.09	0509.00	Natural sponges of animal origin
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
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption :
	0511.10	– Bovine semen
		– Other :
	0511.91	– – Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3
	0511.99	– – Other

**SECTION II****VEGETABLE PRODUCTS****Note**

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

**CHAPTER 6**

**LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE;  
CUT FLOWERS AND ORNAMENTAL FOLIAGE**

**Notes**

1. Subject to the second part of heading No 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use: nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading No 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading No 97.01.

Heading No	HS Code	Description
<b>06.01</b>		<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No 12.12 :</b>
	<b>0601.10</b>	– Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant
	<b>0601.20</b>	– Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots
<b>06.02</b>		<b>Other live plants (including their roots), cuttings and slips; mushroom spawn :</b>
	<b>0602.10</b>	– Unrooted cuttings and slips
	<b>0602.20</b>	– Edible fruit or nut trees, shrubs and bushes, grafted or not
	<b>0602.30</b>	– Rhododendrons and azaleas, grafted or not
	<b>0602.40</b>	– Roses, grafted or not
		– Other :
	<b>0602.91</b>	– – Mushroom spawn
	<b>0602.99</b>	– – Other

Heading No	HS Code	Description
<b>06.03</b>		<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared :</b>
	<b>0603.10</b>	– Fresh
	<b>0603.90</b>	– Other
<b>06.04</b>		<b>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 :</b>
	<b>0604.10</b>	– Mosses and lichens
		– Other :
	<b>0604.91</b>	– – Fresh
	<b>0604.99</b>	– – Other

## CHAPTER 7

## EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

## Notes

1. This Chapter does not cover forage products of heading No 12.14.
2. In headings Nos 07.09, 07.10, 07.11 and 07.12 the word 'vegetables' includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays* var. *saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. Heading No 07.12 covers all dried vegetables of the kinds falling within headings Nos 07.01 to 07.11, other than:
  - (a) Dried leguminous vegetables, shelled (heading No 07.13);
  - (b) Sweet corn in the forms specified in headings Nos 11.02 to 11.04;
  - (c) Flour, meal and flakes of potatoes (heading No 11.05);
  - (d) Flour and meal of dried leguminous vegetables of heading No 07.13 (heading No 11.06).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this chapter (heading No 09.04).

Heading No	HS Code	Description
<b>07.01</b>		<b>Potatoes, fresh or chilled :</b>
	<b>0701.10</b>	– Seed
	<b>0701.90</b>	– Other
<b>07.02</b>	<b>0702.00</b>	<b>Tomatoes, fresh or chilled</b>
<b>07.03</b>		<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled :</b>
	<b>0703.10</b>	– Onions and shallots
	<b>0703.20</b>	– Garlic
	<b>0703.90</b>	– Leeks and other alliaceous vegetables
<b>07.04</b>		<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled :</b>
	<b>0704.10</b>	– Cauliflowers and headed broccoli
	<b>0704.20</b>	– Brussels sprouts
	<b>0704.90</b>	– Other

Heading No	HS Code	Description
<b>07.05</b>		<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled :</b>
		– Lettuce :
	<b>0705.11</b>	– – Cabbage lettuce (head lettuce)
	<b>0705.19</b>	– – Other
		– Chicory :
	<b>0705.21</b>	– – Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )
	<b>0705.29</b>	– – Other
<b>07.06</b>		<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled :</b>
	<b>0706.10</b>	– Carrots and turnips
	<b>0706.90</b>	– Other
<b>07.07</b>	<b>0707.00</b>	<b>Cucumbers and gherkins, fresh or chilled</b>
<b>07.08</b>		<b>Leguminous vegetables, shelled or unshelled, fresh or chilled :</b>
	<b>0708.10</b>	– Peas ( <i>Pisum sativum</i> )
	<b>0708.20</b>	– Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)
	<b>0708.90</b>	– Other leguminous vegetables
<b>07.09</b>		<b>Other vegetables, fresh or chilled :</b>
	<b>0709.10</b>	– Globe artichokes
	<b>0709.20</b>	– Asparagus
	<b>0709.30</b>	– Aubergines (egg-plants)
	<b>0709.40</b>	– Celery other than celeriac
		– Mushrooms and truffles :
	<b>0709.51</b>	– – Mushrooms
	<b>0709.52</b>	– – Truffles
	<b>0709.60</b>	– Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>
	<b>0709.70</b>	– Spinach, New Zealand spinach and orache spinach (garden spinach)
	<b>0709.90</b>	– Other
<b>07.10</b>		<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen :</b>
	<b>0710.10</b>	– Potatoes
		– Leguminous vegetables, shelled or unshelled :
	<b>0710.21</b>	– – Peas ( <i>Pisum sativum</i> )

Heading No	HS Code	Description
07.11	0710.22	— — Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)
	0710.29	— — Other
	0710.30	— Spinach, New Zealand spinach and orache spinach (garden spinach)
	0710.40	— Sweet corn
	0710.80	— Other vegetables
	0710.90	— Mixtures of vegetables
		<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption :</b>
	0711.10	— Onions
	0711.20	— Olives
	0711.30	— Capers
	0711.40	— Cucumbers and gherkins
	0711.90	— Other vegetables; mixtures of vegetables
07.12		<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared :</b>
	0712.10	— Potatoes whether or not cut or sliced but not further prepared
	0712.20	— Onions
	0712.30	— Mushrooms and truffles
	0712.90	— Other vegetables; mixtures of vegetables
07.13		<b>Dried leguminous vegetables, shelled, whether or not skinned or split :</b>
	0713.10	— Peas ( <i>Pisum sativum</i> )
	0713.20	— Chickpeas ( <i>garbanzos</i> )
		— Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.) :
	0713.31	— — Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek
	0713.32	— — Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )
	0713.33	— — Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )
	0713.39	— — Other
	0713.40	— Lentils
	0713.50	— Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )
	0713.90	— Other

Heading No	HS Code	Description
<b>07.14</b>		<b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith :</b>
	<b>0714.10</b>	– Manioc (cassava)
	<b>0714.20</b>	– Sweet potatoes
	<b>0714.90</b>	– Other

## CHAPTER 8

## EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUITS OR MELONS

## Notes

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruit and nuts.

Heading No	HS Code	Description
<b>08.01</b>		<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled :</b>
	<b>0801.10</b>	— Coconuts
	<b>0801.20</b>	— Brazil nuts
	<b>0801.30</b>	— Cashew nuts
<b>08.02</b>		<b>Other nuts, fresh or dried, whether or not shelled or peeled :</b>
		— Almonds :
	<b>0802.11</b>	— — In shell
	<b>0802.12</b>	— — Shelled
		— Hazelnuts or filberts ( <i>Corylus</i> spp.) :
	<b>0802.21</b>	— — In shell
	<b>0802.22</b>	— — Shelled
		— Walnuts :
	<b>0802.31</b>	— — In shell
	<b>0802.32</b>	— — Shelled
	<b>0802.40</b>	— Chestnuts ( <i>Castanea</i> spp.)
	<b>0802.50</b>	— Pistachios
	<b>0802.90</b>	— Other
<b>08.03</b>	<b>0803.00</b>	<b>Bananas, including plantains, fresh or dried</b>
<b>08.04</b>		<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried :</b>
	<b>0804.10</b>	— Dates
	<b>0804.20</b>	— Figs
	<b>0804.30</b>	— Pineapples

Heading No	HS Code	Description
08.05	0804.40	– Avocados
	0804.50	– Guavas, mangoes and mangosteens
		<b>Citrus fruit, fresh or dried :</b>
	0805.10	– Oranges
	0805.20	– Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids
	0805.30	– Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia)
	0805.40	– Grapefruit
08.06	0805.90	– Other
		<b>Grapes, fresh or dried :</b>
	0806.10	– Fresh
08.07	0806.20	– Dried
		<b>Melons (including watermelons) and papaws (papayas), fresh :</b>
	0807.10	– Melons (including watermelons)
08.08	0807.20	– Papaws (papayas)
		<b>Apples, pears and quinces, fresh :</b>
	0808.10	– Apples
08.09	0808.20	– Pears and quinces
		<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh :</b>
	0809.10	– Apricots
	0809.20	– Cherries
	0809.30	– Peaches, including nectarines
08.10	0809.40	– Plums and sloes
		<b>Other fruit, fresh :</b>
	0810.10	– Strawberries
	0810.20	– Raspberries, blackberries, mulberries and loganberries
	0810.30	– Black, white or red currants and gooseberries
	0810.40	– Cranberries, bilberries and other fruits of the genus Vaccinium
08.11	0810.90	– Other
		<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter :</b>
	0811.10	– Strawberries

Heading No	HS Code	Description
08.12	0811.20	– Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries
	0811.90	– Other
		<b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption :</b>
	0812.10	– Cherries
	0812.20	– Strawberries
08.13	0812.90	– Other
		<b>Fruit, dried, other than that of headings Nos 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter :</b>
	0813.10	– Apricots
	0813.20	– Prunes
	0813.30	– Apples
	0813.40	– Other fruit
08.14	0813.50	– Mixtures of nuts or dried fruits of this Chapter
	0814.00	<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions</b>

## CHAPTER 9

## COFFEE, TEA, MATÉ AND SPICES

## Notes

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

- (a) Mixtures of two or more of the products of the same heading are to be classified within that heading.
- (b) Mixtures of two or more of the products of different headings are to be classified within heading No 09.10.

The addition of other substances to the products of headings Nos 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified within this chapter; those constituting mixed condiments or mixed seasonings are classified within heading No 21.03.

2. This Chapter does not cover cubeb pepper (*Piper cubeba*) or other products of heading No 12.11.

Heading No	HS Code	Description
<b>09.01</b>		<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion :</b>
		– Coffee, not roasted :
	<b>0901.11</b>	– – Not decaffeinated
	<b>0901.12</b>	– – Decaffeinated
		– Coffee, roasted :
	<b>0901.21</b>	– – Not decaffeinated
	<b>0901.22</b>	– – Decaffeinated
	<b>0901.30</b>	– Coffee husks and skins
	<b>0901.40</b>	– Coffee substitutes containing coffee
<b>09.02</b>		<b>Tea :</b>
	<b>0902.10</b>	– Green tea (not fermented) in immediate packings of a content not exceeding 3 kg
	<b>0902.20</b>	– Other green tea (not fermented)
	<b>0902.30</b>	– Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg
	<b>0902.40</b>	– Other black tea (fermented) and other partly fermented tea
<b>09.03</b>	<b>0903.00</b>	<b>Maté</b>

Heading No	HS Code	Description
<b>09.04</b>		<b>Pepper of the genus Piper ; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta :</b>
		– Pepper :
	<b>0904.11</b>	– – Neither crushed nor ground
	<b>0904.12</b>	– – Crushed or ground
	<b>0904.20</b>	– Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground
<b>09.05</b>	<b>0905.00</b>	<b>Vanilla</b>
<b>09.06</b>		<b>Cinnamon and cinnamon-tree flowers :</b>
	<b>0906.10</b>	– Neither crushed nor ground
	<b>0906.20</b>	– Crushed or ground
<b>09.07</b>	<b>0907.00</b>	<b>Cloves (whole fruit, cloves and stems)</b>
<b>09.08</b>		<b>Nutmeg, mace and cardamoms :</b>
	<b>0908.10</b>	– Nutmeg
	<b>0908.20</b>	– Mace
	<b>0908.30</b>	– Cardamoms
<b>09.09</b>		<b>Seeds of anise, badian, fennel, coriander, cumin, caraway or juniper :</b>
	<b>0909.10</b>	– Seeds of anise or badian
	<b>0909.20</b>	– Seeds of coriander
	<b>0909.30</b>	– Seeds of cumin
	<b>0909.40</b>	– Seeds of caraway
	<b>0909.50</b>	– Seeds of fennel or juniper
<b>09.10</b>		<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices :</b>
	<b>0910.10</b>	– Ginger
	<b>0910.20</b>	– Saffron
	<b>0910.30</b>	– Turmeric (curcuma)
	<b>0910.40</b>	– Thyme; bay leaves
	<b>0910.50</b>	– Curry
		– Other spices :
	<b>0910.91</b>	– – Mixtures referred to in Note 1 (b) to this Chapter
	<b>0910.99</b>	– – Other

## CHAPTER 10

## CEREALS

## Notes

1. (a) The products specified in the headings of this Chapter are to be classified within those headings only if grains are present, whether or not in the ear or on the stalk.
- (b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled, converted or broken remains classified within heading No 10.06.
2. Heading No 10.05 does not cover sweet corn (Chapter 7).

## Subheading Note

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

Heading No	HS Code	Description
<b>10.01</b>		<b>Wheat and meslin :</b>
	<b>1001.10</b>	— Durum wheat
	<b>1001.90</b>	— Other
<b>10.02</b>	<b>1002.00</b>	<b>Rye</b>
<b>10.03</b>	<b>1003.00</b>	<b>Barley</b>
<b>10.04</b>	<b>1004.00</b>	<b>Oats</b>
<b>10.05</b>		<b>Maize (corn) :</b>
	<b>1005.10</b>	— Seed
	<b>1005.90</b>	— Other
<b>10.06</b>		<b>Rice :</b>
	<b>1006.10</b>	— Rice in the husk (paddy or rough)
	<b>1006.20</b>	— Husked (brown) rice
	<b>1006.30</b>	— Semi-milled or wholly milled rice, whether or not polished or glazed
	<b>1006.40</b>	— Broken rice
<b>10.07</b>	<b>1007.00</b>	<b>Grain sorghum</b>
<b>10.08</b>		<b>Buckwheat, millet and canary seed; other cereals :</b>
	<b>1008.10</b>	— Buckwheat

Heading No	HS Code	Description
	<b>1008.20</b>	— Millet
	<b>1008.30</b>	— Canary seed
	<b>1008.90</b>	— Other cereals

## CHAPTER 11

## PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

## Notes

1. This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading No 09.01 or 21.01);
- (b) Prepared flours, meals or starches of heading No 19.01;
- (c) Corn flakes and other products of heading No 19.04;
- (d) Vegetables, prepared or preserved, of heading No 20.01, 20.04 or 20.05;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

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

- (a) A starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in column (2); and
- (b) An ash content (after deduction of any added minerals) not exceeding that indicated in column (3).

Otherwise, they fall within heading No 23.02.

(B) Products falling within this Chapter under the above provisions shall be classified within heading No 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall within heading No 11.03 or 11.04.

Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns)	500 micrometres (microns)
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45 %	2,5 %	80 %	—
Barley	45 %	3 %	80 %	—
Oats	45 %	5 %	80 %	—
Maize (corn) and grain sorghum	45 %	2 %	—	90 %
Rice	45 %	1,6 %	80 %	—
Buckwheat	45 %	4 %	80 %	—

3. For the purposes of heading No 11.03, the terms 'groats' and 'meal' mean products obtained by the fragmentation of cereal grains, of which:

- (a) In the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
- (b) In the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1,25 mm.

Heading No	HS Code	Description
11.01	1101.00	Wheat or meslin flour
11.02		Cereal flours other than of wheat or meslin :
	1102.10	– Rye flour
	1102.20	– Maize (corn) flour
	1102.30	– Rice flour
	1102.90	– Other
11.03		Cereal groats, meal and pellets :
		– Groats and meal :
	1103.11	– – Of wheat
	1103.12	– – Of oats
	1103.13	– – Of maize (corn)
	1103.14	– – Of rice
	1103.19	– – Of other cereals
		– Pellets :
	1103.21	– – Of wheat
	1103.29	– – Of other cereals
11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No 10.06; germ of cereals, whole, rolled, flaked or ground :
		– Rolled or flaked grains :
	1104.11	– – Of barley
	1104.12	– – Of oats
	1104.19	– – Of other cereals
		– Other worked grains (for example, hulled, pearled, sliced or kibbled) :
	1104.21	– – Of barley
	1104.22	– – Of oats

Heading No	HS Code	Description
11.05	1104.23	– – Of maize (corn)
	1104.29	– – Of other cereals
	1104.30	– Germ of cereals, whole, rolled, flaked or ground
		<b>Flour, meal and flakes of potatoes :</b>
	1105.10	– Flour and meal
11.06	1105.20	– Flakes
		<b>Flour and meal of the dried leguminous vegetables of heading No 07.13, of sago or of roots or tubers of heading No 07.14; flour, meal and powder of the products of Chapter 8 :</b>
	1106.10	– Flour and meal of the dried leguminous vegetables of heading No 07.13
	1106.20	– Flour and meal of sago, roots or tubers of heading No 07.14
	1106.30	– Flour, meal and powder of the products of Chapter 8
11.07		<b>Malt, whether or not roasted :</b>
	1107.10	– Not roasted
	1107.20	– Roasted
11.08		<b>Starches; inulin :</b>
		– Starches :
	1108.11	– – Wheat starch
	1108.12	– – Maize (corn) starch
	1108.13	– – Potato starch
	1108.14	– – Manioc (cassava) starch
	1108.19	– – Other starches
	1108.20	– Inulin
11.09	1109.00	<b>Wheat gluten, whether or not dried</b>

## CHAPTER 12

OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT;  
INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

## Notes

1. Heading No 12.07 applies *inter alia* to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading No 08.01 or 08.02 or to olives (Chapter 7 or 20).
2. Heading No 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings Nos 23.04 to 23.06.
3. For the purposes of heading No 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as 'seeds of a kind used for sowing'.  
Heading No 12.09 does not, however, apply to the following even if for sowing :
  - (a) Leguminous vegetables or sweet corn (Chapter 7);
  - (b) Spices or other products of Chapter 9;
  - (c) Cereals (Chapter 10); or
  - (d) Products of headings Nos 12.01 to 12.07 or 12.11.
4. Heading No 12.11 applies *inter alia* to the following plants or parts thereof : basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.  
Heading No 12.11 does not, however, apply to :
  - (a) Medicaments of Chapter 30;
  - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
  - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading No 38.08.
5. For the purposes of heading No 12.12, the term 'seaweeds and other algae' does not include :
  - (a) Dead single-cell micro-organisms of heading No 21.02;
  - (b) Cultures of micro-organisms of heading No 30.02; or
  - (c) Fertilisers of heading No 31.01 or 31.05.

Heading No	HS Code	Description
12.01	1201.00	Soya beans, whether or not broken
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken :
	1202.10	— In shell
	1202.20	— Shelled, whether or not broken

Heading No	HS Code	Description
12.03	1203.00	Copra
12.04	1204.00	Linseed, whether or not broken
12.05	1205.00	Rape or colza seeds, whether or not broken
12.06	1206.00	Sunflower seeds, whether or not broken
12.07		Other oil seeds and oleaginous fruits, whether or not broken :
	1207.10	– Palm nuts and kernels
	1207.20	– Cotton seeds
	1207.30	– Castor oil seeds
	1207.40	– Sesamum seeds
	1207.50	– Mustard seeds
	1207.60	– Safflower seeds
		– Other :
	1207.91	– – Poppy seeds
	1207.92	– – Shea nuts (karite nuts)
	1207.99	– – Other
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard :
	1208.10	– Of soya beans
	1208.90	– Other
12.09		Seeds, fruit and spores, of a kind used for sowing :
		– Beet seed :
	1209.11	– – Sugar beet seed
	1209.19	– – Other
		– Seeds of forage plants, other than beet seed :
	1209.21	– – Lucerne (alfalfa) seed
	1209.22	– – Clover ( <i>Trifolium</i> spp.) seed
	1209.23	– – Fescue seed
	1209.24	– – Kentucky blue grass ( <i>Poa pratensis</i> L.) seed
	1209.25	– – Rye grass ( <i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed
	1209.26	– – Timothy grass seed
	1209.29	– – Other
	1209.30	– Seeds of herbaceous plants cultivated principally for their flowers

Heading No	HS Code	Description
12.10		– Other :
	1209.91	– – Vegetable seeds
	1209.99	– – Other
		<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin :</b>
	1210.10	– Hop cones, neither ground nor powdered nor in the form of pellets
12.11	1210.20	– Hop cones, ground, powdered or in the form of pellets; lupulin
		<b>Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered :</b>
	1211.10	– Liquorice roots
	1211.20	– Ginseng roots
	1211.90	– Other
12.12		<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included :</b>
	1212.10	– Locust beans, including locust bean seeds
	1212.20	– Seaweeds and other algae
	1212.30	– Apricot, peach or plum stones and kernels
		– Other :
	1212.91	– – Sugar beet
	1212.92	– – Sugar cane
	1212.99	– – Other
12.13	1213.00	<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets</b>
12.14		<b>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 :</b>
	1214.10	– Lucerne (alfalfa) meal and pellets
	1214.90	– Other

## CHAPTER 13

## LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

## Note

1. Heading No 13.02 applies *inter alia* to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

- (a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading No 17.04);
- (b) Malt extract (heading No 19.01);
- (c) Extracts of coffee, tea or maté (heading No 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages or compound alcoholic preparations of a kind used for the manufacture of beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading No 29.14 or 29.38;
- (f) Medicaments of heading No 30.03 or 30.04 or blood-grouping reagents (heading No 30.06);
- (g) Tanning or dyeing extracts (heading No 32.01 or 32.03);
- (h) Essential oils, concretes, absolutes resinoids or aqueous distillates or aqueous solutions of essential oils (Chapter 33); or
- (i) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No 40.01).

Heading No	HS Code	Description
<b>13.01</b>		<b>Lac; natural gums, resins, gum-resins and balsams :</b>
	<b>1301.10</b>	– Lac
	<b>1301.20</b>	– Gum Arabic
	<b>1301.90</b>	– Other
<b>13.02</b>		<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products :</b>
		– Vegetable saps and extracts :
	<b>1302.11</b>	– – Opium
	<b>1302.12</b>	– – Of liquorice
	<b>1302.13</b>	– – Of hops
	<b>1302.14</b>	– – Of pyrethrum or of the roots of plants containing rotenone
	<b>1302.19</b>	– – Other
	<b>1302.20</b>	– Pectic substances, pectinates and pectates

Heading No	HS Code	Description
		– Mucilages and thickeners, whether or not modified, derived from vegetable products :
	1302.31	– – Agar-agar
	1302.32	– – Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds
	1302.39	– – Other

## CHAPTER 14

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS  
NOT ELSEWHERE SPECIFIED OR INCLUDED

## Notes

1. This Chapter does not cover the following products which are to be classified within Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading No 14.01 applies *inter alia* to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading No 44.04).
3. Heading No 14.02 does not apply to wood wool (heading No 44.05).
4. Heading No 14.03 does not apply to prepared knots or tufts for broom or brush making (heading No 96.03).

Heading No	HS Code	Description
<b>14.01</b>		<b>Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark) :</b>
	<b>1401.10</b>	– Bamboos
	<b>1401.20</b>	– Rattans
	<b>1401.90</b>	– Other
<b>14.02</b>		<b>Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material :</b>
	<b>1402.10</b>	– Kapok
		– Other :
	<b>1402.91</b>	– – Vegetable hair
	<b>1402.99</b>	– – Other
<b>14.03</b>		<b>Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles :</b>
	<b>1403.10</b>	– Broomcorn ( <i>Sorghum vulgare</i> var. <i>technicum</i> )
	<b>1403.90</b>	– Other
<b>14.04</b>		<b>Vegetable products not elsewhere specified or included :</b>
	<b>1404.10</b>	– Raw vegetable materials of a kind used primarily in dyeing or tanning
	<b>1404.20</b>	– Cotton linters

Heading No	HS Code	Description
	1404.90	— Other

**SECTION III****ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;  
PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES****CHAPTER 15****ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;  
PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES****Notes**

1. This Chapter does not cover :
  - (a) Pig fat or poultry fat of heading No 02.09;
  - (b) Cocoa butter, fat and oil (heading No 18.04);
  - (c) Edible preparations containing by weight more than 15 % of the products of heading No 04.05 (generally Chapter 21);
  - (d) Greaves (heading No 23.01) and residues of headings Nos 23.04 to 23.06;
  - (e) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
  - (f) Factice derived from oils (heading No 40.02).
2. Heading No 15.09 does not apply to oils obtained from olives by solvent extraction (heading No 15.10).
3. Heading No 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall within heading No 15.22.

Heading No	HS Code	Description
15.01	1501.00	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted
15.02	1502.00	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted
15.03	1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified :
	1504.10	— Fish-liver oils and their fractions
	1504.20	— Fats and oils and their fractions, of fish, other than liver oils
	1504.30	— Fats and oils and their fractions, of marine mammals

Heading No	HS Code	Description
<b>15.05</b>		<b>Wool grease and fatty substances derived therefrom (including lanolin) :</b>
	<b>1505.10</b>	– Wool grease, crude
	<b>1505.90</b>	– Other
<b>15.06</b>	<b>1506.00</b>	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified</b>
<b>15.07</b>		<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified :</b>
	<b>1507.10</b>	– Crude oil, whether or not degummed
	<b>1507.90</b>	– Other
<b>15.08</b>		<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified :</b>
	<b>1508.10</b>	– Crude oil
	<b>1508.90</b>	– Other
<b>15.09</b>		<b>Olive oil and its fractions, whether or not refined, but not chemically modified :</b>
	<b>1509.10</b>	– Virgin
	<b>1509.90</b>	– Other
<b>15.10</b>	<b>1510.00</b>	<b>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No 15.09</b>
<b>15.11</b>		<b>Palm oil and its fractions, whether or not refined, but not chemically modified :</b>
	<b>1511.10</b>	– Crude oil
	<b>1511.90</b>	– Other
<b>15.12</b>		<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified :</b>
		– Sunflower-seed or safflower oil and fractions thereof :
	<b>1512.11</b>	– – Crude oil
	<b>1512.19</b>	– – Other
		– Cotton-seed oil and its fractions :
	<b>1512.21</b>	– – Crude oil, whether or not gossypol has been removed
	<b>1512.29</b>	– – Other
<b>15.13</b>		<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified :</b>
		– Coconut (copra) oil and its fractions :
	<b>1513.11</b>	– – Crude oil

Heading No	HS Code	Description
15.14	1513.19	— — Other
		— Palm kernel or babassu oil and fractions thereof :
	1513.21	— — Crude oil
	1513.29	— — Other
		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified :
	1514.10	— Crude oil
15.15	1514.90	— Other
		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified :
		— Linseed oil and its fractions :
	1515.11	— — Crude oil
	1515.19	— — Other
		— Maize (corn) oil and its fractions :
	1515.21	— — Crude oil
	1515.29	— — Other
	1515.30	— Castor oil and its fractions
	1515.40	— Tung oil and its fractions
	1515.50	— Sesame oil and its fractions
	1515.60	— Jojoba oil and its fractions
	1515.90	— Other
15.16		Animal or vegetable fats and oils, and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared :
	1516.10	— Animal fats and oils and their fractions
	1516.20	— Vegetable fats and oils and their fractions
15.17		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 15.16 :
	1517.10	— Margarine, excluding liquid margarine
	1517.90	— Other
15.18	1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included

Heading No	HS Code	Description
<b>15.19</b>		<b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols :</b>
		– Industrial monocarboxylic fatty acids :
	1519.11	– – Stearic acid
	1519.12	– – Oleic acid
	1519.13	– – Tall oil fatty acids
	1519.19	– – Other
	1519.20	– Acid oils from refining
	1519.30	– Industrial fatty alcohols
<b>15.20</b>		<b>Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes :</b>
	1520.10	– Glycerol (glycerine), crude; glycerol waters and glycerol lyes
	1520.90	– Other, including synthetic glycerol
<b>15.21</b>		<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured :</b>
	1521.10	– Vegetable waxes
	1521.90	– Other
<b>15.22</b>	1522.00	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes</b>

**SECTION IV****PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;  
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES****Note**

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

**CHAPTER 16****PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS,  
MOLLUSCS OR OTHER AQUATIC INVERTEBRATES****Notes**

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3.
2. Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified within the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading No 19.02 or to the preparations of heading No 21.03 or 21.04.

**Subheading Notes**

1. For the purposes of subheading 1602.10, the expression 'homogenised preparations' means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 grams. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading No 16.02.
2. The fish and crustaceans specified in the subheadings of heading No 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Heading No	HS Code	Description
16.01	1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products
16.02		Other prepared or preserved meat, meat offal or blood :
	1602.10	– Homogenised preparations
	1602.20	– Of liver of any animal

Heading No	HS Code	Description
		– Of poultry of heading No 01.05 :
	1602.31	– – Of turkeys
	1602.39	– – Other
		– Of swine :
	1602.41	– – Hams and cuts thereof
	1602.42	– – Shoulders and cuts thereof
	1602.49	– – Other, including mixtures
	1602.50	– Of bovine animals
	1602.90	– Other, including preparations of blood of any animal
16.03	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs :
		– Fish, whole or in pieces, but not minced :
	1604.11	– – Salmon
	1604.12	– – Herrings
	1604.13	– – Sardines, sardinella and brisling or sprats
	1604.14	– – Tunas, skipjack and Atlantic bonito ( <i>Sarda spp.</i> )
	1604.15	– – Mackerel
	1604.16	– – Anchovies
	1604.19	– – Other
	1604.20	– Other prepared or preserved fish
	1604.30	– Caviar and caviar substitutes
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved :
	1605.10	– Crab
	1605.20	– Shrimps and prawns
	1605.30	– Lobster
	1605.40	– Other crustaceans
	1605.90	– Other

## CHAPTER 17

## SUGARS AND SUGAR CONFECTIONERY

## Note

1. This Chapter does not cover:

- (a) Sugar confectionery containing cocoa (heading No 18.06);
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No 29.40; or
- (c) Medicaments or other products of Chapter 30.

## Subheading Note

1. For the purposes of subheadings 1701.11 and 1701.12, 'raw sugar' means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 99,5°.

Heading No	HS Code	Description
17.01		<b>Cane or beet sugar and chemically pure sucrose, in solid form :</b>
		– Raw sugar not containing added flavouring or colouring matter :
	1701.11	– – Cane sugar
	1701.12	– – Beet sugar
		– Other :
	1701.91	– – Containing added flavouring or colouring matter
17.02	1701.99	– – Other
		<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel :</b>
	1702.10	– Lactose and lactose syrup
	1702.20	– Maple sugar and maple syrup
	1702.30	– Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose
	1702.40	– Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose
	1702.50	– Chemically pure fructose
	1702.60	– Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose
	1702.90	– Other, including invert sugar

Heading No	HS Code	Description
<b>17.03</b>		<b>Molasses resulting from the extraction or refining of sugar :</b>
	<b>1703.10</b>	– Cane molasses
	<b>1703.90</b>	– Other
<b>17.04</b>		<b>Sugar confectionery (including white chocolate), not containing cocoa :</b>
	<b>1704.10</b>	– Chewing gum, whether or not sugar-coated
	<b>1704.90</b>	– Other

## CHAPTER 18

## COCOA AND COCOA PREPARATIONS

## Notes

1. This Chapter does not cover the preparations of heading No 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. Heading No 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Heading No	HS Code	Description
18.01	1801.00	Cocoa beans, whole or broken, raw or roasted
18.02	1802.00	Cocoa shells, husks, skins and other cocoa waste
18.03		Cocoa paste, whether or not defatted :
	1803.10	– Not defatted
	1803.20	– Wholly or partly defatted
18.04	1804.00	Cocoa butter, fat and oil
18.05	1805.00	Cocoa powder, not containing added sugar or other sweetening matter
18.06		Chocolate and other food preparations containing cocoa :
	1806.10	– Cocoa powder, containing added sugar or other sweetening matter
	1806.20	– Other preparations in block slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg
		– Other, in blocks, slabs or bars :
	1806.31	– – Filled
	1806.32	– – Not filled
	1806.90	– Other

## CHAPTER 19

## PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

## Notes

1. This Chapter does not cover:
  - (a) Except in the case of stuffed products of heading No 19.02, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No 23.09); or
  - (c) Medicaments or other products of Chapter 30.
2. In this Chapter the expressions 'flour' and 'meal' mean cereal flour and meal of Chapter 11 and other flour, meal and powder of vegetable origin of any Chapter.
3. Heading No 19.04 does not cover preparations containing more than 8 % by weight of cocoa powder or coated with chocolate or other food preparations containing cocoa of heading No 18.06.
4. For the purposes of heading No 19.04 the expression 'otherwise prepared' means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Heading No	HS Code	Description
19.01		Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of headings Nos 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included :
	1901.10	— Preparations for infant use, put up for retail sale
	1901.20	— Mixes and doughs for the preparation of bakers' wares of heading No 19.05
	1901.90	— Other
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared :
		— Uncooked pasta, not stuffed or otherwise prepared :
	1902.11	— — Containing eggs
	1902.19	— — Other
	1902.20	— Stuffed pasta, whether or not cooked or otherwise prepared
	1902.30	— Other pasta
	1902.40	— Couscous

Heading No	HS Code	Description
19.03	1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms
19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared :
	1904.10	– Prepared foods obtained by the swelling or roasting of cereals or cereal products
	1904.90	– Other
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products :
	1905.10	– Crispbread
	1905.20	– Gingerbread and the like
	1905.30	– Sweet biscuits; waffles and wafers
	1905.40	– Rusks, toasted bread and similar toasted products
	1905.90	– Other

## CHAPTER 20

## PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

## Notes

1. This Chapter does not cover:
  - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
  - (b) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
  - (c) Homogenized composite food preparations of heading No 21.04.
2. Headings Nos 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading No 17.04) or chocolate confectionery (heading No 18.06).
3. Headings Nos 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading No 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8), which have been prepared or preserved by processes other than those referred to in Note 1 (a).
4. Tomato juice the dry weight content of which is 7 % or more is to be classified within heading No 20.02.
5. For the purposes of heading No 20.09, the expression 'juices, unfermented and not containing added spirit' means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0,5 % vol.

## Subheading Notes

1. For the purposes of subheading 2005.10, the expression 'homogenised vegetables' means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 grams. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading No 20.05.
2. For the purposes of subheading 2007.10, the expression 'homogenised preparations' means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 grams. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading No 20.07.

Heading No	HS Code	Description
<b>20.01</b>		<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid :</b>
	<b>2001.10</b>	– Cucumbers and gherkins
	<b>2001.20</b>	– Onions

Heading No	HS Code	Description
20.02	2001.90	– Other
		<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid :</b>
	2002.10	– Tomatoes, whole or in pieces
20.03	2002.90	– Other
		<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid :</b>
	2003.10	– Mushrooms
20.04	2003.20	– Truffles
		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen :</b>
	2004.10	– Potatoes
20.05	2004.90	– Other vegetables and mixtures of vegetables
		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen :</b>
	2005.10	– Homogenised vegetables
	2005.20	– Potatoes
	2005.30	– Sauerkraut
	2005.40	– Peas ( <i>Pisum sativum</i> )
		– Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.) :
	2005.51	– – Beans, shelled
	2005.59	– – Other
	2005.60	– Asparagus
	2005.70	– Olives
	2005.80	– Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )
	2005.90	– Other vegetables and mixtures of vegetables
20.06	2006.00	<b>Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)</b>
20.07		<b>Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter :</b>
	2007.10	– Homogenised preparations
		– Other :
	2007.91	– – Citrus fruit
	2007.99	– – Other

Heading No	HS Code	Description
20.08		<p><b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included :</b></p> <ul style="list-style-type: none"> <li>– Nuts, ground-nuts and other seeds, whether or not mixed together :</li> <li>2008.11 – – Ground-nuts</li> <li>2008.19 – – Other, including mixtures</li> <li>2008.20 – Pineapples</li> <li>2008.30 – Citrus fruit</li> <li>2008.40 – Pears</li> <li>2008.50 – Apricots</li> <li>2008.60 – Cherries</li> <li>2008.70 – Peaches</li> <li>2008.80 – Strawberries</li> <li>– Other, including mixtures other than those of subheading 2008.19 :</li> <li>2008.91 – – Palm hearts</li> <li>2008.92 – – Mixtures</li> <li>2008.99 – – Other</li> </ul>
20.09		<p><b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter :</b></p> <ul style="list-style-type: none"> <li>– Orange juice :</li> <li>2009.11 – – Frozen</li> <li>2009.19 – – Other</li> <li>2009.20 – Grapefruit juice</li> <li>2009.30 – Juice of any other single citrus fruit</li> <li>2009.40 – Pineapple juice</li> <li>2009.50 – Tomato juice</li> <li>2009.60 – Grape juice (including grape must)</li> <li>2009.70 – Apple juice</li> <li>2009.80 – Juice of any other single fruit or vegetable</li> <li>2009.90 – Mixtures of juices</li> </ul>

## CHAPTER 21

## MISCELLANEOUS EDIBLE PREPARATIONS

## Notes

1. This Chapter does not cover:
  - (a) Mixed vegetables of heading No 07.12;
  - (b) Roasted coffee substitutes containing coffee in any proportion (heading No 09.01);
  - (c) Spices or other products of headings Nos 09.04 to 09.10;
  - (d) Food preparations, other than the products described in heading No 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (e) Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume (see Note 2 to Chapter 22) exceeding 0,5 % vol (heading No 22.08);
  - (f) Yeast put up as a medicament or other products of heading No 30.03 or 30.04; or
  - (g) Prepared enzymes of heading No 35.07.
2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified within heading No 21.01.
3. For the purposes of heading No 21.04, the expression 'homogenised composite food preparations' means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 grams. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Heading No	HS Code	Description
21.01		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof :
	2101.10	– Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee
	2101.20	– Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté
	2101.30	– Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 30.02); prepared baking powders :
	2102.10	– Active yeasts
	2102.20	– Inactive yeasts; other single-cell micro-organisms, dead
	2102.30	– Prepared baking powders

Heading No	HS Code	Description
<b>21.03</b>		<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard :</b>
	<b>2103.10</b>	– Soya sauce
	<b>2103.20</b>	– Tomato ketchup and other tomato sauces
	<b>2103.30</b>	– Mustard flour and meal and prepared mustard
	<b>2103.90</b>	– Other
<b>21.04</b>		<b>Soups and broths and preparations therefor; homogenised composite food preparations :</b>
	<b>2104.10</b>	– Soups and broths and preparations therefor
	<b>2104.20</b>	– Homogenised composite food preparations
<b>21.05</b>	<b>2105.00</b>	<b>Ice cream and other edible ice, whether or not containing cocoa</b>
<b>21.06</b>		<b>Food preparations not elsewhere specified or included :</b>
	<b>2106.10</b>	– Protein concentrates and textured protein substances
	<b>2106.90</b>	– Other

## CHAPTER 22

## BEVERAGES, SPIRITS AND VINEGAR

## Notes

1. This Chapter does not cover :
  - (a) Sea water (heading No 25.01);
  - (b) Distilled or conductivity water or water of similar purity (heading No 28.51);
  - (c) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading No 29.15);
  - (d) Medicaments of heading No 30.03 or 30.04; or
  - (e) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the alcoholic strength by volume shall be determined at a temperature of 20 °C.
3. For the purposes of heading No 22.02, the term 'non-alcoholic beverages' means beverages of an alcoholic strength by volume not exceeding 0,5 % vol. Alcoholic beverages are classified within headings Nos 22.03 to 22.06 or heading No 22.08 as appropriate.

## Subheading Note

1. For the purposes of subheading No 2204.10, the expression 'sparkling wine' means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bar.

Heading No	HS Code	Description
<b>22.01</b>		<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow :</b>
	<b>2201.10</b>	– Mineral waters and aerated waters
	<b>2201.90</b>	– Other
<b>22.02</b>		<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 20.09 :</b>
	<b>2202.10</b>	– Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured
	<b>2202.90</b>	– Other
<b>22.03</b>	<b>2203.00</b>	<b>Beer made from malt</b>
<b>22.04</b>		<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading No 20.09 :</b>
	<b>2204.10</b>	– Sparkling wine

Heading No	HS Code	Description
22.05		– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :
	2204.21	– – In containers holding two litres or less
	2204.29	– – Other
	2204.30	– Other grape must
		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances :
	2205.10	– In containers holding two litres or less
	2205.90	– Other
22.06	2206.00	Other fermented beverages (for example, cider, perry, mead)
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength :
22.08	2207.10	– Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher
	2207.20	– Ethyl alcohol and other spirits, denatured, of any strength
		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages :
	2208.10	– Compound alcoholic preparations of a kind used for the manufacture of beverages
	2208.20	– Spirits obtained by distilling grape wine or grape marc
	2208.30	– Whiskies
	2208.40	– Rum and taffia
	2208.50	– Gin and Geneva
22.09	2208.90	– Other
	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid

## CHAPTER 23

## RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

## Note

1. Heading No 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Heading No	HS Code	Description
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves :
	2301.10	– Flours, meals and pellets, of meat or meat offal; greaves
	2301.20	– Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates
23.02		Bran, sharps and other residues, whether or not in the form of pellets derived from the sifting, milling or other working of cereals or of leguminous plants :
	2302.10	– Of maize (corn)
	2302.20	– Of rice
	2302.30	– Of wheat
	2302.40	– Of other cereals
	2302.50	– Of leguminous plants
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets :
	2303.10	– Residues of starch manufacture and similar residues
	2303.20	– Beet-pulp, bagasse and other waste of sugar manufacture
	2303.30	– Brewing or distilling dregs and waste
23.04	2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil
23.05	2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No 23.04 or 23.05 :
	2306.10	– Of cotton seeds

Heading No	HS Code	Description
	2306.20	– Of linseed
	2306.30	– Of sunflower seeds
	2306.40	– Of rape or colza seeds
	2306.50	– Of coconut or copra
	2306.60	– Of palm nuts or kernels
	2306.90	– Other
23.07	2307.00	Wine lees; argol
23.08		Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included :
	2308.10	– Acorns and horse-chestnuts
	2308.90	– Other
23.09		Preparations of a kind used in animal feeding :
	2309.10	– Dog or cat food, put up for retail sale
	2309.90	– Other

## CHAPTER 24

## TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

## Note

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

Heading No	HS Code	Description
<b>24.01</b>		<b>Unmanufactured tobacco; tobacco refuse :</b>
	<b>2401.10</b>	– Tobacco, not stemmed/stripped
	<b>2401.20</b>	– Tobacco, partly or wholly stemmed/stripped
	<b>2401.30</b>	– Tobacco refuse
<b>24.02</b>		<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes :</b>
	<b>2402.10</b>	– Cigars, cheroots and cigarillos, containing tobacco
	<b>2402.20</b>	– Cigarettes containing tobacco
	<b>2402.90</b>	– Other
<b>24.03</b>		<b>Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences :</b>
	<b>2403.10</b>	– Smoking tobacco, whether or not containing tobacco substitutes in any proportion
		– Other :
	<b>2403.91</b>	– – 'Homogenised' or 'reconstituted' tobacco
	<b>2403.99</b>	– – Other

## SECTION V

## MINERAL PRODUCTS

## CHAPTER 25

## SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

## Notes

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

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

2. This Chapter does not cover:

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No 28.02);
- (b) Earth colours containing 70 % or more by weight of combined iron evaluated as  $\text{Fe}_2\text{O}_3$  (heading No 28.21);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) Setts, curbstones or flagstones (heading No 68.01); mosaic cubes or the like (heading No 68.02); roofing, facing or damp course slates (heading No 68.03);
- (f) Precious or semi-precious stones (heading No 71.02 or 71.03);
- (g) Cultured crystals (other than optical elements) weighing not less than 2,5 grams each, of sodium chloride or of magnesium oxide, of heading No 38.23; optical elements of sodium chloride or of magnesium oxide (heading No 90.01);
- (h) Billiard chalks (heading No 95.04); or
- (ij) Writing or drawing chalks or tailors' chalks (heading No 96.09).

3. Any products classifiable within heading No 25.17 and any other heading of the chapter are to be classified within heading No 25.17.

4. Heading No 25.30 applies *inter alia* to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pottery.

Heading No	HS Code	Description
25.01	2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; sea water

Heading No	HS Code	Description
25.02	2502.00	Unroasted iron pyrites
25.03		Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur :
	2503.10	– Crude or unrefined sulphur
	2503.90	– Other
25.04		Natural graphite :
	2504.10	– In powder or in flakes
	2504.90	– Other
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
	2505.90	– Other
25.06		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape :
	2506.10	– Quartz
		– Quartzite :
	2506.21	– – Crude or roughly trimmed
	2506.29	– – Other
25.07	2507.00	Kaolin and other kaolinic clays, whether or not calcined
25.08		Other clays (not including expanded clays of heading No 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths :
	2508.10	– Bentonite
	2508.20	– Decolourising earths and fuller's earth
	2508.30	– Fire-clay
	2508.40	– Other clays
	2508.50	– Andalusite, kyanite and sillimanite
	2508.60	– Mullite
	2508.70	– Chamotte or dinas earths
25.09	2509.00	Chalk
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk :
	2510.10	– Unground

Heading No	HS Code	Description
25.11	2510.20	– Ground
		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No 28.16 :
	2511.10	– Natural barium sulphate (barytes)
25.12	2511.20	– Natural barium carbonate (witherite)
	2512.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated :
		– Pumice stone :
	2513.11	– – Crude or in irregular pieces, including crushed pumice ('bimskies')
	2513.19	– – Other
		– Emery, natural corundum, natural garnet and other natural abrasives :
	2513.21	– – Crude or in irregular pieces
	2513.29	– – Other
25.14	2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
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
	2515.12	– – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
	2515.20	– Ecaussine and other calcareous monumental or building stone; alabaster
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape :
		– Granite :
	2516.11	– – Crude or roughly trimmed
	2516.12	– – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
		– Sandstone :
	2516.21	– – Crude or roughly trimmed
	2516.22	– – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape

Heading No	HS Code	Description
25.17	2516.90	– Other monumental or building stone
		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No 25.15 or 25.16, whether or not heat-treated :
	2517.10	– Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated
	2517.20	– Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10
	2517.30	– Tarred macadam
		– Granules, chippings and powder, of stones of heading No 25.15 or 25.16, whether or not heat-treated :
	2517.41	– – Of marble
25.18	2517.49	– – Other
		Dolomite, whether or not calcined; dolomite, roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite) :
	2518.10	– Dolomite not calcined
	2518.20	– Calcined dolomite
	2518.30	– Agglomerated dolomite (including tarred dolomite)
25.19		Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure :
	2519.10	– Natural magnesium carbonate (magnesite)
	2519.90	– Other
25.20		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders :
	2520.10	– Gypsum; anhydrite
	2520.20	– Plasters
25.21	2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No 28.25 :
	2522.10	– Quicklime
	2522.20	– Slaked lime

Heading No	HS Code	Description
25.23	2522.30	– Hydraulic lime
		<b>Portland cement, aluminous cement ('ciment fondu'), slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers :</b>
	2523.10	– Cement clinkers
		– Portland cement :
	2523.21	– – White cement, whether or not artificially coloured
	2523.29	– – Other
	2523.30	– Aluminous cement ('ciment fondu')
	2523.90	– Other hydraulic cements
25.24	2524.00	<b>Asbestos</b>
25.25		<b>Mica, including splittings; mica waste :</b>
	2525.10	– Crude mica and mica rifted into sheets or splittings
	2525.20	– Mica powder
	2525.30	– Mica waste
25.26		<b>Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc :</b>
	2526.10	– Not crushed, not powdered
	2526.20	– Crushed or powdered
25.27	2527.00	<b>Natural cryolite; natural chiolite</b>
25.28		<b>Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H<sub>3</sub>BO<sub>3</sub> calculated on the dry weight :</b>
	2528.10	– Natural sodium borates
	2528.90	– Other
25.29		<b>Felspar; leucite; nepheline and nepheline syenite; fluorspar :</b>
	2529.10	– Felspar
		– Fluorspar :
	2529.21	– – Containing by weight 97 % or less of calcium fluoride
	2529.22	– – Containing by weight more than 97 % of calcium fluoride
	2529.30	– Leucite; nepheline and nepheline syenite
25.30		<b>Mineral substances not elsewhere specified or included :</b>
	2530.10	– Vermiculite, perlite and chlorites, unexpanded
	2530.20	– Kieserite, epsomite (natural magnesium sulphates)

Heading No	HS Code	Description
	2530.30	— Earth colours
	2530.40	— Natural micaceous iron oxides
	2530.90	— Other

## CHAPTER 26

## ORES, SLAG AND ASH

## Notes

1. This Chapter does not cover:
  - (a) Slag or similar industrial waste prepared as macadam (heading No 25.17);
  - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No 25.19);
  - (c) Basic slag of Chapter 31;
  - (d) Slag wool, rock wool or similar mineral wools (heading No 68.06);
  - (e) Waste or scrap of precious metal or of metal clad with precious metal (heading No 71.12); or
  - (f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings Nos 26.01 to 26.17, the term 'ores' means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings Nos 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading No 26.20 applies only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Heading No	HS Code	Description
<b>26.01</b>		<b>Iron ores and concentrates, including roasted iron pyrites :</b>
		– Iron ores and concentrates, other than roasted iron pyrites :
	<b>2601.11</b>	– – Non-agglomerated
	<b>2601.12</b>	– – Agglomerated
	<b>2601.20</b>	– Roasted iron pyrites
<b>26.02</b>	<b>2602.00</b>	<b>Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight</b>
<b>26.03</b>	<b>2603.00</b>	<b>Copper ores and concentrates</b>
<b>26.04</b>	<b>2604.00</b>	<b>Nickel ores and concentrates</b>
<b>26.05</b>	<b>2605.00</b>	<b>Cobalt ores and concentrates</b>
<b>26.06</b>	<b>2606.00</b>	<b>Aluminium ores and concentrates</b>
<b>26.07</b>	<b>2607.00</b>	<b>Lead ores and concentrates</b>
<b>26.08</b>	<b>2608.00</b>	<b>Zinc ores and concentrates</b>

Heading No	HS Code	Description
<b>26.09</b>	<b>2609.00</b>	<b>Tin ores and concentrates</b>
<b>26.10</b>	<b>2610.00</b>	<b>Chromium ores and concentrates</b>
<b>26.11</b>	<b>2611.00</b>	<b>Tungsten ores and concentrates</b>
<b>26.12</b>		<b>Uranium or thorium ores and concentrates :</b>
	<b>2612.10</b>	– Uranium ores and concentrates
	<b>2612.20</b>	– Thorium ores and concentrates
<b>26.13</b>		<b>Molybdenum ores and concentrates :</b>
	<b>2613.10</b>	– Roasted
	<b>2613.90</b>	– Other
<b>26.14</b>	<b>2614.00</b>	<b>Titanium ores and concentrates</b>
<b>26.15</b>		<b>Niobium, tantalum, vanadium or zirconium ores and concentrates :</b>
	<b>2615.10</b>	– Zirconium ores and concentrates
	<b>2615.90</b>	– Other
<b>26.16</b>		<b>Precious metal ores and concentrates :</b>
	<b>2616.10</b>	– Silver ores and concentrates
	<b>2616.90</b>	– Other
<b>26.17</b>		<b>Other ores and concentrates :</b>
	<b>2617.10</b>	– Antimony ores and concentrates
	<b>2617.90</b>	– Other
<b>26.18</b>	<b>2618.00</b>	<b>Granulated slag (slag sand) from the manufacture of iron or steel</b>
<b>26.19</b>	<b>2619.00</b>	<b>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel</b>
<b>26.20</b>		<b>Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds :</b>
		– Containing mainly zinc :
	<b>2620.11</b>	– – Hard zinc spelter
	<b>2620.19</b>	– – Other
	<b>2620.20</b>	– Containing mainly lead
	<b>2620.30</b>	– Containing mainly copper
	<b>2620.40</b>	– Containing mainly aluminium
	<b>2620.50</b>	– Containing mainly vanadium

Heading No	HS Code	Description
	<b>2620.90</b>	– Other
<b>26.21</b>	<b>2621.00</b>	<b>Other slag and ash, including seaweed ash (kelp)</b>

## CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION;  
BITUMINOUS SUBSTANCES; MINERAL WAXES

## Notes

## 1. This Chapter does not cover :

- (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified within heading No 27.11;
- (b) Medicaments of heading No 30.03 or 30.04; or
- (c) Mixed unsaturated hydrocarbons of heading No 33.01, 33.02 or 38.05.

## 2. References in heading No 27.10 to 'petroleum oils and oils obtained from bituminous minerals' include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

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

## Subheading Notes

- 1. For the purposes of subheading 2701.11, 'anthracite' means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.
- 2. For the purposes of subheading 2701.12, 'bituminous coal' means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5 833 kcal/kg.
- 3. For the purposes of subheadings 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms 'benzole', 'toluole', 'xylol', 'naphthalene' and 'phenols' apply to products which contain more than 50 % by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

Heading No	HS Code	Description
27.01		<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal :</b>
		-- Coal, whether or not pulverised, but not agglomerated :
	2701.11	-- Anthracite
	2701.12	-- Bituminous coal
	2701.19	-- Other coal
	2701.20	-- Briquettes, ovoids and similar solid fuels manufactured from coal
27.02		<b>Lignite, whether or not agglomerated, excluding jet :</b>
	2702.10	-- Lignite, whether or not pulverised, but not agglomerated

Heading No	HS Code	Description
	2702.20	-- Agglomerated lignite
27.03	2703.00	Peat (including peat litter), whether or not agglomerated
27.04	2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon
27.05	2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons
27.06	2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents :
	2707.10	-- Benzole
	2707.20	-- Toluole
	2707.30	-- Xylole
	2707.40	-- Naphthalene
	2707.50	-- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method
	2707.60	-- Phenols
		-- Other :
	2707.91	-- -- Creosote oils
	2707.99	-- -- Other
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars :
	2708.10	-- Pitch
	2708.20	-- Pitch coke
27.09	2709.00	Petroleum oils and oils obtained from bituminous minerals, crude
27.10	2710.00	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
27.11		Petroleum gases and other gaseous hydrocarbons :
		-- Liquefied :
	2711.11	-- -- Natural gas
	2711.12	-- -- Propane
	2711.13	-- -- Butanes

Heading No	HS Code	Description
27.12	2711.14	— — Ethylene, propylene, butylene and butadiene
	2711.19	— — Other
		— In gaseous state :
	2711.21	— — Natural gas
	2711.29	— — Other
		Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured :
	2712.10	— Petroleum jelly
	2712.20	— Paraffin wax containing by weight less than 0,75 % of oil
	2712.90	— Other
		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals :
27.13		— Petroleum coke :
	2713.11	— — Not calcined
	2713.12	— — Calcined
	2713.20	— Petroleum bitumen
	2713.90	— Other residues of petroleum oils or of oils obtained from bituminous minerals
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
	2714.90	— Other
27.15	2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)
27.16	2716.00	Electrical energy

**SECTION VI****PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES****Notes**

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

**CHAPTER 28****INORGANIC CHEMICALS: ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS,  
OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES****Notes**

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
  - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
  - (b) The products mentioned in (a) above dissolved in water;
  - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport;
  - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphonylates, stabilised with organic substances (heading No 28.31), carbonates and peroxocarbonates of inorganic bases (heading No 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading No 28.38), organic products included in headings Nos 28.43 to 28.46 and carbides (heading No 28.49), only the following compounds of carbon are to be classified in this Chapter:

- (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No 28.11);
  - (b) Halide oxides of carbon (heading No 28.12);
  - (c) Carbon disulphide (heading No 28.13);
  - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No 28.42);
  - (e) Hydrogen peroxide, solidified with urea (heading No 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
  - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
  - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
  - (d) Inorganic products of a kind used as luminophores, of heading No 32.06;
  - (e) Artificial graphite (heading No 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No 38.13; ink removers put up in packings for retail sale, of heading No 38.23; cultured crystals (other than optical elements) weighing not less than 2,5 grams each, of the halides of the alkali or alkaline-earth metals, of heading No 38.23;
  - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
  - (g) The metals, whether or not pure, or metal alloys of Section XV; or
  - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading No 90.01).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metallic acid of sub-Chapter IV are to be classified in heading No 28.11.
5. Headings Nos 28.26 to 28.42 apply only to metallic or ammonium salts or peroxy salts.  
Except where the context otherwise requires, double or complex salts are to be classified in heading No 28.42.
6. Heading No 28.44 applies only to:
- (a) Technetium (atomic No 43), promethium (atomic No 61), polonium (atomic No 84) and all elements with an atomic number greater than 84;
  - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
  - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
  - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 0,002  $\mu\text{Ci/g}$ ;
  - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
  - (f) Radioactive residues whether or not usable.
- The term 'isotopes', for the purposes of this Note and of the wording of headings Nos 28.44 and 28.45, refers to:
- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
  - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading No 28.48 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified within this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall within heading No 38.18.

Heading No	HS Code	Description
<b>I. CHEMICAL ELEMENTS</b>		
<b>28.01</b>		<b>Fluorine, chlorine, bromine and iodine :</b>
	2801.10	– Chlorine
	2801.20	– Iodine
	2801.30	– Fluorine; bromine
<b>28.02</b>	2802.00	<b>Sulphur, sublimed or precipitated; colloidal sulphur</b>
<b>28.03</b>	2803.00	<b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)</b>
<b>28.04</b>		<b>Hydrogen, rare gases and other non-metals :</b>
	2804.10	– Hydrogen
		– Rare gases :
	2804.21	– – Argon
	2804.29	– – Other
	2804.30	– Nitrogen
	2804.40	– Oxygen
	2804.50	– Boron; tellurium
		– Silicon :
	2804.61	– – Containing by weight not less than 99,99 % of silicon
	2804.69	– – Other
	2804.70	– Phosphorus
	2804.80	– Arsenic
	2804.90	– Selenium
<b>28.05</b>		<b>Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury :</b>
		– Alkali metals :
	2805.11	– – Sodium
	2805.19	– – Other
		– Alkaline-earth metals :
	2805.21	– – Calcium

Heading No	HS Code	Description
	2805.22	— — Strontium and barium
	2805.30	— Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed
	2805.40	— Mercury
		<b>II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS</b>
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid :
	2806.10	— Hydrogen chloride (hydrochloric acid)
	2806.20	— Chlorosulphuric acid
28.07	2807.00	Sulphuric acid; oleum
28.08	2808.00	Nitric acid; sulphonitric acids
28.09		Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids :
	2809.10	— Diphosphorus pentaoxide
	2809.20	— Phosphoric acid and polyphosphoric acids
28.10	2810.00	Oxides of boron; boric acids
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals :
		— Other inorganic acids :
	2811.11	— — Hydrogen fluoride (hydrofluoric acid)
	2811.19	— — Other
		— Other inorganic oxygen compounds of non-metals :
	2811.21	— — Carbon dioxide
	2811.22	— — Silicon dioxide
	2811.23	— — Sulphur dioxide
	2811.29	— — Other
		<b>III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS</b>
28.12		Halides and halide oxides of non-metals :
	2812.10	— Chlorides and chloride oxides
	2812.90	— Other
28.13		Sulphides of non-metals; commercial phosphorus trisulphide :
	2813.10	— Carbon disulphide
	2813.90	— Other

Heading No	HS Code	Description
		<b>IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS</b>
<b>28.14</b>		<b>Ammonia, anhydrous or in aqueous solution :</b>
	<b>2814.10</b>	-- Anhydrous ammonia
	<b>2814.20</b>	-- Ammonia in aqueous solution
<b>28.15</b>		<b>Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium :</b>
		-- Sodium hydroxide (caustic soda) :
	<b>2815.11</b>	-- -- Solid
	<b>2815.12</b>	-- -- In aqueous solution (soda lye or liquid soda)
	<b>2815.20</b>	-- Potassium hydroxide (caustic potash)
	<b>2815.30</b>	-- Peroxides of sodium or potassium
<b>28.16</b>		<b>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium :</b>
	<b>2816.10</b>	-- Hydroxide and peroxide of magnesium
	<b>2816.20</b>	-- Oxide, hydroxide and peroxide of strontium
	<b>2816.30</b>	-- Oxide, hydroxide and peroxide of barium
<b>28.17</b>	<b>2817.00</b>	<b>Zinc oxide; zinc peroxide</b>
<b>28.18</b>		<b>Aluminium oxide (including artificial corundum); aluminium hydroxide :</b>
	<b>2818.10</b>	-- Artificial corundum
	<b>2818.20</b>	-- Other aluminium oxide
	<b>2818.30</b>	-- Aluminium hydroxide
<b>28.19</b>		<b>Chromium oxides and hydroxides :</b>
	<b>2819.10</b>	-- Chromium trioxide
	<b>2819.90</b>	-- Other
<b>28.20</b>		<b>Manganese oxides :</b>
	<b>2820.10</b>	-- Manganese dioxide
	<b>2820.90</b>	-- Other
<b>28.21</b>		<b>Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as <math>\text{Fe}_2\text{O}_3</math> :</b>
	<b>2821.10</b>	-- Iron oxides and hydroxides
	<b>2821.20</b>	-- Earth colours
<b>28.22</b>	<b>2822.00</b>	<b>Cobalt oxides and hydroxides; commercial cobalt oxides</b>

Heading No	HS Code	Description
<b>28.23</b>	<b>2823.00</b>	<b>Titanium oxides</b>
<b>28.24</b>		<b>Lead oxides; red lead and orange lead :</b>
	<b>2824.10</b>	– Lead monoxide (litharge, massicot)
	<b>2824.20</b>	– Red lead and orange lead
	<b>2824.90</b>	– Other
<b>28.25</b>		<b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides :</b>
	<b>2825.10</b>	– Hydrazine and hydroxylamine and their inorganic salts
	<b>2825.20</b>	– Lithium oxide and hydroxide
	<b>2825.30</b>	– Vanadium oxides and hydroxides
	<b>2825.40</b>	– Nickel oxides and hydroxides
	<b>2825.50</b>	– Copper oxides and hydroxides
	<b>2825.60</b>	– Germanium oxides and zirconium dioxide
	<b>2825.70</b>	– Molybdenum oxides and hydroxides
	<b>2825.80</b>	– Antimony oxides
	<b>2825.90</b>	-- Other
		<b>V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS</b>
<b>28.26</b>		<b>Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts :</b>
		– Fluorides :
	<b>2826.11</b>	– – Of ammonium or of sodium
	<b>2826.12</b>	– – Of aluminium
	<b>2826.19</b>	– – Other
	<b>2826.20</b>	-- Fluorosilicates of sodium or of potassium
	<b>2826.30</b>	– Sodium hexafluoroaluminate (synthetic cryolite)
	<b>2826.90</b>	– Other
<b>28.27</b>		<b>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides :</b>
	<b>2827.10</b>	– Ammonium chloride
	<b>2827.20</b>	– Calcium chloride
		– Other chlorides :
	<b>2827.31</b>	– – Of magnesium
	<b>2827.32</b>	– – Of aluminium

Heading No	HS Code	Description
	2827.33	— — Of iron
	2827.34	— — Of cobalt
	2827.35	— — Of nickel
	2827.36	— — Of zinc
	2827.37	— — Of tin
	2827.38	— — Of barium
	2827.39	— — Other
		— Chloride oxides and chloride hydroxides :
	2827.41	— — Of copper
	2827.49	— — Other
		— Bromides and bromide oxides :
	2827.51	— — Bromides of sodium or of potassium
	2827.59	— — Other
	2827.60	— Iodides and iodide oxides
28.28		<b>Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites :</b>
	2828.10	— Commercial calcium hypochlorite and other calcium hypochlorites
	2828.90	— Other
28.29		<b>Chlorates and perchlorates; bromates and perbromates; iodates and periodates :</b>
		— Chlorates :
	2829.11	— — Of sodium
	2829.19	— — Other
	2829.90	— Other
28.30		<b>Sulphides; polysulphides :</b>
	2830.10	— Sodium sulphides
	2830.20	— Zinc sulphide
	2830.30	— Cadmium sulphide
	2830.90	— Other
28.31		<b>Dithionites and sulphonylates :</b>
	2831.10	— Of sodium
	2831.90	— Other

Heading No	HS Code	Description
<b>28.32</b>		<b>Sulphites; thiosulphates :</b>
	2832.10	– Sodium sulphites
	2832.20	– Other sulphites
	2832.30	– Thiosulphates
<b>28.33</b>		<b>Sulphates; alums; peroxosulphates (persulphates) :</b>
		– Sodium sulphates :
	2833.11	– – Disodium sulphate
	2833.19	– – Other
		– Other sulphates :
	2833.21	– – Of magnesium
	2833.22	– – Of aluminium
	2833.23	– – Of chromium
	2833.24	– – Of nickel
	2833.25	– – Of copper
	2833.26	– – Of zinc
	2833.27	– – Of barium
	2833.29	– – Other
	2833.30	– Alums
	2833.40	– Peroxosulphates (persulphates)
<b>28.34</b>		<b>Nitrites; nitrates :</b>
	2834.10	– Nitrites
		– Nitrates :
	2834.21	– – Of potassium
	2834.22	– – Of bismuth
	2834.29	– – Other
<b>28.35</b>		<b>Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates :</b>
	2835.10	– Phosphinates (hypophosphites) and phosphonates (phosphites)
		– Phosphates :
	2835.21	– – Of triammonium
	2835.22	– – Of mono- or disodium
	2835.23	– – Of trisodium

Heading No	HS Code	Description
28.36	2835.24	— — Of potassium
	2835.25	— — Calcium hydrogenorthophosphate ('dicalcium phosphate')
	2835.26	— — Other phosphates of calcium
	2835.29	— — Other
		— Polyphosphates :
	2835.31	— — Sodium triphosphate (sodium tripolyphosphate)
	2835.39	— — Other
		<b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate :</b>
	2836.10	— Commercial ammonium carbonate and other ammonium carbonates
	2836.20	— Disodium carbonate
	2836.30	— Sodium hydrogencarbonate (sodium bicarbonate)
	2836.40	— Potassium carbonates
	2836.50	— Calcium carbonate
	2836.60	— Barium carbonate
	2836.70	— Lead carbonate
		— Other :
	2836.91	— — Lithium carbonates
	2836.92	— — Strontium carbonate
	2836.93	— — Bismuth carbonate
	2836.99	— — Other
28.37		<b>Cyanides, cyanide oxides and complex cyanides :</b>
		— Cyanides and cyanide oxides :
	2837.11	— — Of sodium
	2837.19	— — Other
28.38	2837.20	— Complex cyanides
	2838.00	<b>Fulminates, cyanates and thiocyanates</b>
28.39		<b>Silicates; commercial alkali metal silicates :</b>
		— Of sodium :
	2839.11	— — Sodium metasilicates
	2839.19	— — Other
	2839.20	— Of potassium

Heading No	HS Code	Description
28.40	2839.90	— Other
		<b>Borates; peroxoborates (perborates) :</b>
		— Disodium tetraborate (refined borax) :
	2840.11	— — Anhydrous
	2840.19	— — Other
	2840.20	— Other borates
28.41	2840.30	— Peroxoborates (perborates)
		<b>Salts of oxometallic or peroxometallic acids :</b>
	2841.10	— Aluminates
	2841.20	— Chromates of zinc or of lead
	2841.30	— Sodium dichromate
	2841.40	— Potassium dichromate
	2841.50	— Other chromates and dichromates; peroxochromates
	2841.60	— Manganites, manganates and permanganates
	2841.70	— Molybdates
	2841.80	— Tungstates (wolframates)
	2841.90	— Other
28.42		<b>Other salts of inorganic acids or peroxyacids, excluding azides :</b>
	2842.10	— Double or complex silicates
	2842.90	— Other
<b>VI. MISCELLANEOUS</b>		
28.43		<b>Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals :</b>
	2843.10	— Colloidal precious metals
		— Silver compounds :
	2843.21	— — Silver nitrate
	2843.29	— — Other
	2843.30	— Gold compounds
	2843.90	— Other compounds; amalgams

Heading No	HS Code	Description
<b>28.44</b>		<b>Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products :</b>
	<b>2844.10</b>	– Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds
	<b>2844.20</b>	– Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products
	<b>2844.30</b>	– Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products
	<b>2844.40</b>	– Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues
	<b>2844.50</b>	– Spent (irradiated) fuel elements (cartridges) of nuclear reactors
<b>28.45</b>		<b>Isotopes other than those of heading No 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined :</b>
	<b>2845.10</b>	– Heavy water (deuterium oxide)
	<b>2845.90</b>	– Other
<b>28.46</b>		<b>Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals :</b>
	<b>2846.10</b>	– Cerium compounds
	<b>2846.90</b>	– Other
<b>28.47</b>	<b>2847.00</b>	<b>Hydrogen peroxide, whether or not solidified with urea</b>
<b>28.48</b>		<b>Phosphides, whether or not chemically defined, excluding ferrophosphorus :</b>
	<b>2848.10</b>	– Of copper (phosphor copper), containing more than 15 % by weight of phosphorus
	<b>2848.90</b>	– Of other metals or of non-metals
<b>28.49</b>		<b>Carbides, whether or not chemically defined :</b>
	<b>2849.10</b>	– Of calcium
	<b>2849.20</b>	– Of silicon
	<b>2849.90</b>	– Other
<b>28.50</b>	<b>2850.00</b>	<b>Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined</b>
<b>28.51</b>	<b>2851.00</b>	<b>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</b>

## CHAPTER 29

## ORGANIC CHEMICALS

## Notes

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
  - (a) Separate chemically defined organic compounds, whether or not containing impurities;
  - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
  - (c) The products of headings Nos 29.36 to 29.39 or the sugar ethers and sugar esters, and their salts, of heading No 29.40, or the products of heading No 29.41, whether or not chemically defined;
  - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
  - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for a specific use rather than for general use;
  - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;
  - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for a specific use rather than for general use;
  - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotizable amines and their salts.
2. This Chapter does not cover:
  - (a) Goods of heading No 15.04 or glycerol (heading No 15.20);
  - (b) Ethyl alcohol (heading No 22.07 or 22.08);
  - (c) Methane or propane (heading No 27.11);
  - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
  - (e) Urea (heading No 31.02 or 31.05);
  - (f) Colouring matter of vegetable or animal origin (heading No 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading No 32.12);
  - (g) Enzymes (heading No 35.07);
  - (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup> (heading No 36.06);
  - (ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No 38.13; ink removers put up in packings for retail sale, of heading No 38.23; or
  - (k) Optical elements, for example, of ethylenediamine tartrate (heading No 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

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

Nitro or nitroso groups are not to be taken as 'nitrogen-functions' for the purposes of heading No 29.29.

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

5. (a) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified within the heading which occurs last in numerical order in these sub-Chapters.
- (b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified within the same heading as the corresponding acid-function compounds.
- (c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
- (1) inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading No 29.42, are to be classified within the heading appropriate to the organic compound; and
- (2) salts formed between organic compounds of sub-Chapters I to X or heading No 29.42 are to be classified within the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
- (d) Metal alcoholates are to be classified within the same heading as the corresponding alcohols except in the case of ethanol and glycerol (heading No 29.05).
- (e) Halides of carboxylic acids are to be classified within the same heading as the corresponding acids.
6. The compounds of headings Nos 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading No 29.30 (organo-sulphur compounds) and heading No 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

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

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

#### Subheading Note

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

Heading No	HS Code	Description
		<b>I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>
<b>29.01</b>		<b>Acyclic hydrocarbons :</b>
	2901.10	— Saturated
		— Unsaturated :
	2901.21	— — Ethylene
	2901.22	— — Propene (propylene)
	2901.23	— — Butene (butylene) and isomers thereof
	2901.24	— — Buta-1,3-diene and isoprene
	2901.29	— — Other
<b>29.02</b>		<b>Cyclic hydrocarbons :</b>
		— Cyclanes, cyclenes and cycloterpenes :
	2902.11	— — Cyclohexane
	2902.19	— — Other
	2902.20	— Benzene
	2902.30	— Toluene
		— Xylenes :
	2902.41	— — o-Xylene
	2902.42	— — m-Xylene
	2902.43	— — p-Xylene
	2902.44	— — Mixed xylene isomers
	2902.50	— Styrene
	2902.60	— Ethylbenzene
	2902.70	— Cumene
	2902.90	— Other
<b>29.03</b>		<b>Halogenated derivatives of hydrocarbons :</b>
		— Saturated chlorinated derivatives of acyclic hydrocarbons :
	2903.11	— — Chloromethane (methyl chloride) and chloroethane (ethyl chloride)
	2903.12	— — Dichloromethane (methylene chloride)
	2903.13	— — Chloroform (trichloromethane)
	2903.14	— — Carbon tetrachloride
	2903.15	— — 1,2-Dichloroethane (ethylene dichloride)

Heading No	HS Code	Description
29.04	2903.16	— — 1,2-Dichloropropane (propylene dichloride) and dichlorobutanes
	2903.19	— — Other
		— Unsaturated chlorinated derivatives of acyclic hydrocarbons :
	2903.21	— — Vinyl chloride (chloroethylene)
	2903.22	— — Trichloroethylene
	2903.23	— — Tetrachloroethylene (perchloroethylene)
	2903.29	— — Other
	2903.30	— Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons
	2903.40	— Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens
		— Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :
	2903.51	— — 1,2,3,4,5,6-Hexachlorocyclohexane
	2903.59	— — Other
		— Halogenated derivatives of aromatic hydrocarbons :
	2903.61	— — Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene
	2903.62	— — Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)
	2903.69	— — Other
		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated :
	2904.10	— Derivatives containing only sulpho groups, their salts and ethyl esters
	2904.20	— Derivatives containing only nitro or only nitroso groups
	2904.90	— Other
29.05		<b>II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>
		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :
		— Saturated monohydric alcohols :
	2905.11	— — Methanol (methyl alcohol)
	2905.12	— — Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)
	2905.13	— — Butan-1-ol (n-butyl alcohol)
	2905.14	— — Other butanols
	2905.15	— — Pentanol (amyl alcohol) and isomers thereof
	2905.16	— — Octanol (octyl alcohol) and isomers thereof

Heading No	HS Code	Description
29.06	2905.17	— — Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)
	2905.19	— — Other
		— Unsaturated monohydric alcohols :
	2905.21	— — Allyl alcohol
	2905.22	— — Acyclic terpene alcohols
	2905.29	— — Other
		— Diols :
	2905.31	— — Ethylene glycol (ethanediol)
	2905.32	— — Propylene glycol (propane-1,2-diol)
	2905.39	— — Other
		— Other polyhydric alcohols :
	2905.41	— — 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)
	2905.42	— — Pentaerythritol
	2905.43	— — Mannitol
	2905.44	— — D-glucitol (sorbitol)
	2905.49	— — Other
	2905.50	— Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols
		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :
		— Cyclanic, cyclenic or cycloterpenic :
	2906.11	— — Menthol
	2906.12	— — Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols
	2906.13	— — Sterols and inositols
	2906.14	— — Terpeneols
	2906.19	— — Other
		— Aromatic :
	2906.21	— — Benzyl alcohol
	2906.29	— — Other

Heading No	HS Code	Description
29.07		<b>III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>
		<b>Phenols; phenol-alcohols :</b>
		– Monophenols :
	2907.11	– – Phenol (hydroxybenzene) and its salts
	2907.12	– – Cresols and their salts
	2907.13	– – Octylphenol, nonylphenol and their isomers; salts thereof
	2907.14	– – Xylenols and their salts
	2907.15	– – Naphthols and their salts
	2907.19	– – Other
		– Polyphenols :
	2907.21	– – Resorcinol and its salts
	2907.22	– – Hydroquinone (quinol) and its salts
	2907.23	– – 4,4-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts
	2907.29	– – Other
	2907.30	– Phenol-alcohols
29.08		<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols :</b>
	2908.10	– Derivatives containing only halogen substituents and their salts
	2908.20	– Derivatives containing only sulpho groups, their salts and esters
	2908.90	– Other
29.09		<b>IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>
		<b>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 :</b>
		– Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :
	2909.11	– – Diethyl ether
	2909.19	– – Other
	2909.20	– Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives
	2909.30	– Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives

Heading No	HS Code	Description
		<ul style="list-style-type: none"> <li>– Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :</li> </ul>
	2909.41	– – 2,2-Oxydiethanol (diethylene glycol, digol)
	2909.42	– – Monomethyl ethers of ethylene glycol or of diethylene glycol
	2909.43	– – Monobutyl ethers of ethylene glycol or of diethylene glycol
	2909.44	– – Other monoalkylethers of ethylene glycol or of diethylene glycol
	2909.49	– – Other
	2909.50	– Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives
	2909.60	– Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives
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)
	2910.20	– Methyloxirane (propylene oxide)
	2910.30	– 1-Chloro-2,3-epoxypropane (epichlorohydrin)
	2910.90	– Other
29.11	2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives
		<b>V. ALDEHYDE-FUNCTION COMPOUNDS</b>
29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde :
		– Acyclic aldehydes without other oxygen function :
	2912.11	– – Methanal (formaldehyde)
	2912.12	– – Ethanal (acetaldehyde)
	2912.13	– – Butanal (butyraldehyde, normal isomer)
	2912.19	– – Other
		– Cyclic aldehydes without other oxygen function :
	2912.21	– – Benzaldehyde
	2912.29	– – Other
	2912.30	– Aldehyde-alcohols
		– Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :
	2912.41	– – Vanillin (4-hydroxy-3-methoxybenzaldehyde)
	2912.42	– – Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)
	2912.49	– – Other

Heading No	HS Code	Description
29.13	2912.50	– Cyclic polymers of aldehydes
	2912.60	– Paraformaldehyde
	2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No 29.12
29.14		<b>VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS</b>
		<b>Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives :</b>
		– Acyclic ketones without other oxygen function :
	2914.11	– – Acetone
	2914.12	– – Butanone (methyl ethyl ketone)
	2914.13	– – 4-Methylpentan-2-one (methyl isobutyl ketone)
	2914.19	– – Other
		– Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :
	2914.21	– – Camphor
	2914.22	– – Cyclohexanone and methylcyclohexanones
	2914.23	– – Ionones and methylionones
	2914.29	– – Other
	2914.30	– Aromatic ketones without other oxygen function
		– Ketone-alcohols and ketone-aldehydes :
	2914.41	– – 4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)
	2914.49	– – Other
	2914.50	– Ketone-phenols and ketones with other oxygen function
		– Quinones :
	2914.61	– – Anthraquinone
	2914.69	– – Other
	2914.70	– Halogenated, sulphonated, nitrated or nitrosated derivatives
		<b>VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>
29.15		<b>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives :</b>
		– Formic acid, its salts and esters :
	2915.11	– – Formic acid

Heading No	HS Code	Description
29.16	2915.12	— — Salts of formic acid
	2915.13	— — Esters of formic acid
		— Acetic acid and its salts; acetic anhydride :
	2915.21	— — Acetic acid
	2915.22	— — Sodium acetate
	2915.23	— — Cobalt acetates
	2915.24	— — Acetic anhydride
	2915.29	— — Other
		— Esters of acetic acid :
	2915.31	— — Ethyl acetate
	2915.32	— — Vinyl acetate
	2915.33	— — n -Butyl acetate
	2915.34	— — Isobutyl acetate
	2915.35	— — 2-Ethoxyethyl acetate
	2915.39	— — Other
	2915.40	— Mono-, di- or trichloroacetic acids, their salts and esters
	2915.50	— Propionic acid, its salts and esters
	2915.60	— Butyric acids, valeric acids, their salts and esters
	2915.70	— Palmitic acid, stearic acid, their salts and esters
	2915.90	— Other
		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
	2916.12	— — Esters of acrylic acid
	2916.13	— — Methacrylic acid and its salts
	2916.14	— — Esters of methacrylic acid
	2916.15	— — Oleic, linoleic or linolenic acids, their salts and esters
	2916.19	— — Other

Heading No	HS Code	Description
29.17	2916.20	<ul style="list-style-type: none"> <li>– Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives</li> <li>– Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</li> </ul>
	2916.31	– – Benzoic acid, its salts and esters
	2916.32	– – Benzoyl peroxide and benzoyl chloride
	2916.33	– – Phenylacetic acid, its salts and esters
	2916.39	– – Other
		<b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives :</b>
		– Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :
	2917.11	– – Oxalic acid, its salts and esters
	2917.12	– – Adipic acid, its salts and esters
	2917.13	– – Azelaic acid, sebacic acid, their salts and esters
	2917.14	– – Maleic anhydride
	2917.19	– – Other
	2917.20	<ul style="list-style-type: none"> <li>– Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives</li> <li>– Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</li> </ul>
	2917.31	– – Dibutyl orthophthalates
	2917.32	– – Dioctyl orthophthalates
	2917.33	– – Dinonyl or didecyl orthophthalates
	2917.34	– – Other esters of orthophthalic acid
	2917.35	– – Phthalic anhydride
	2917.36	– – Terephthalic acid and its salts
	2917.37	– – Dimethyl terephthalate
	2917.39	– – Other
29.18		<b>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives :</b>
		– Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :
	2918.11	– – Lactic acid, its salts and esters
	2918.12	– – Tartaric acid

Heading No	HS Code	Description
	2918.13	— — Salts and esters of tartaric acid
	2918.14	— — Citric acid
	2918.15	— — Salts and esters of citric acid
	2918.16	— — Gluconic acid, its salts and esters
	2918.17	— — Phenylglycolic acid (mandelic acid), its salts and esters
	2918.19	— — Other
		— 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
	2918.22	— — O-Acetylsalicylic acid, its salts and esters
	2918.23	— — Other esters of salicylic acid and their salts
	2918.29	— — Other
	2918.30	— Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives
	2918.90	— Other
		<b>VIII. ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>
29.19	2919.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives
29.20		Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :
	2920.10	— Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives
	2920.90	— Other
		<b>IX. NITROGEN-FUNCTION COMPOUNDS</b>
29.21		Amine-function compounds :
		— Acyclic monoamines and their derivatives; salts thereof :
	2921.11	— — Methylamine, di- or trimethylamine and their salts
	2921.12	— — Diethylamine and its salts
	2921.19	— — Other
		— Acyclic polyamines and their derivatives; salts thereof :
	2921.21	— — Ethylenediamine and its salts
	2921.22	— — Hexamethylenediamine and its salts
	2921.29	— — Other

Heading No	HS Code	Description
29.22	2921.30	– Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof
		– Aromatic monoamines and their derivatives; salts thereof :
	2921.41	– – Aniline and its salts
	2921.42	– – Aniline derivatives and their salts
	2921.43	– – Toluidines and their derivatives; salts thereof
	2921.44	– – Diphenylamine and its derivatives; salts thereof
	2921.45	– – 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof
	2921.49	– – Other
		– Aromatic polyamines and their derivatives; salts thereof :
	2921.51	– – o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof
	2921.59	– – Other
		Oxygen-function amino-compounds :
		– Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof :
	2922.11	– – Monoethanolamine and its salts
	2922.12	– – Diethanolamine and its salts
	2922.13	– – Triethanolamine and its salts
	2922.19	– – Other
		– Amino-naphthols and other amino-phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof :
	2922.21	– – Aminohydroxynaphthalenesulphonic acids and their salts
	2922.22	– – Anisidines, dianisidines, phenetidines, and their salts
	2922.29	– – Other
	2922.30	– Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof
		– Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof :
	2922.41	– – Lysine and its esters; salts thereof
	2922.42	– – Glutamic acid and its salts
	2922.49	– – Other
	2922.50	– Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function

Heading No	HS Code	Description
<b>29.23</b>		<b>Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids :</b>
	<b>2923.10</b>	– Choline and its salts
	<b>2923.20</b>	– Lecithins and other phosphoaminolipids
	<b>2923.90</b>	– Other
<b>29.24</b>		<b>Carboxamide-function compounds; amide-function compounds of carbonic acid :</b>
	<b>2924.10</b>	– Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof
		– Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :
	<b>2924.21</b>	– – Ureines and their derivatives; salts thereof
	<b>2924.29</b>	– – Other
<b>29.25</b>		<b>Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds :</b>
		– Imides and their derivatives; salts thereof :
	<b>2925.11</b>	– – Saccharin and its salts
	<b>2925.19</b>	– – Other
	<b>2925.20</b>	– Imines and their derivatives; salts thereof
<b>29.26</b>		<b>Nitrile-function compounds :</b>
	<b>2926.10</b>	– Acrylonitrile
	<b>2926.20</b>	– 1-Cyanoguanidine (dicyandiamide)
	<b>2926.90</b>	– Other
<b>29.27</b>	<b>2927.00</b>	<b>Diazo-, azo- or azoxy-compounds</b>
<b>29.28</b>	<b>2928.00</b>	<b>Organic derivatives of hydrazine or of hydroxylamine</b>
<b>29.29</b>		<b>Compounds with other nitrogen function :</b>
	<b>2929.10</b>	– Isocyanates
	<b>2929.90</b>	– Other
		<b>X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES</b>
<b>29.30</b>		<b>Organo-sulphur compounds :</b>
	<b>2930.10</b>	– Dithiocarbonates (xanthates)
	<b>2930.20</b>	– Thiocarbamates and dithiocarbamates
	<b>2930.30</b>	– Thiuram mono-, di- or tetrasulphides

Heading No	HS Code	Description
	2930.40	– Methionine
	2930.90	– Other
29.31	2931.00	Other organo-inorganic compounds
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
	2932.12	– – 2-Furaldehyde (furfuraldehyde)
	2932.13	– – Furfuryl alcohol and tetrahydrofurfuryl alcohol
	2932.19	– – Other
		– Lactones :
	2932.21	– – Coumarin, methylcoumarins and ethylcoumarins
	2932.29	– – Other lactones
	2932.90	– Other
29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts :
		– Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :
	2933.11	– – Phenazone (antipyrin) and its derivatives
	2933.19	– – Other
		– Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :
	2933.21	– – Hydantoin and its derivatives
	2933.29	– – Other
		– Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :
	2933.31	– – Pyridine and its salts
	2933.39	– – Other
	2933.40	– Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused
		– Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; nucleic acids and their salts :
	2933.51	– – Malonylurea (barbituric acid) and its derivatives; salts thereof
	2933.59	– – Other

Heading No	HS Code	Description
29.34		– Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :
	2933.61	– – Melamine
	2933.69	– – Other
		– Lactams :
	2933.71	– – 6-Hexanelactam (epsilon-caprolactam)
	2933.79	– – Other lactams
	2933.90	– Other
		Other heterocyclic compounds :
	2934.10	– Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure
	2934.20	– Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused
	2934.30	– Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused
	2934.90	– Other
29.35	2935.00	Sulphonamides
XI. PROVITAMINS, VITAMINS AND HORMONES		
29.36		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent :
	2936.10	– Provitamins, unmixed
		– Vitamins and their derivatives, unmixed :
	2936.21	– – Vitamins A and their derivatives
	2936.22	– – Vitamin B <sub>1</sub> and its derivatives
	2936.23	– – Vitamin B <sub>2</sub> and its derivatives
	2936.24	– – D- or DL-Pantothenic acid (vitamin B <sub>3</sub> or vitamin B <sub>5</sub> ) and its derivatives
	2936.25	– – Vitamin B <sub>6</sub> and its derivatives
	2936.26	– – Vitamin B <sub>12</sub> and its derivatives
	2936.27	– – Vitamin C and its derivatives
	2936.28	– – Vitamin E and its derivatives
	2936.29	– – Other vitamins and their derivatives
	2936.90	– Other, including natural concentrates

Heading No	HS Code	Description
<b>29.37</b>		<b>Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones :</b>
	<b>2937.10</b>	– Pituitary (anterior) or similar hormones, and their derivatives
		– Adrenal cortical hormones and their derivatives :
	<b>2937.21</b>	– – Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)
	<b>2937.22</b>	– – Halogenated derivatives of adrenal cortical hormones
	<b>2937.29</b>	– – Other
		– Other hormones and their derivatives; other steroids used primarily as hormones :
	<b>2937.91</b>	– – Insulin and its salts
	<b>2937.92</b>	– – Oestrogens and progestogens
	<b>2937.99</b>	– – Other
		<b>XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES</b>
<b>29.38</b>		<b>Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives :</b>
	<b>2938.10</b>	– Rutoside (rutin) and its derivatives
	<b>2938.90</b>	– Other
<b>29.39</b>		<b>Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives :</b>
	<b>2939.10</b>	– Alkaloids of opium and their derivatives; salts thereof
		– Alkaloids of cinchona and their derivatives; salts thereof :
	<b>2939.21</b>	– – Quinine and its salts
	<b>2939.29</b>	– – Other
	<b>2939.30</b>	– Caffeine and its salts
	<b>2939.40</b>	– Ephedrine and its salts
	<b>2939.50</b>	– Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof
	<b>2939.60</b>	– Alkaloids of rye ergot and their derivatives; salts thereof
	<b>2939.70</b>	– Nicotine and its salts
	<b>2939.90</b>	– Other

Heading No	HS Code	Description
<b>XIII. OTHER ORGANIC COMPOUNDS</b>		
<b>29.40</b>	<b>2940.00</b>	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No 29.37, 29.38 or 29.39
<b>29.41</b>		Antibiotics :
	<b>2941.10</b>	– Penicillins and their derivatives with a penicillanic acid structure; salts thereof
	<b>2941.20</b>	– Streptomycins and their derivatives; salts thereof
	<b>2941.30</b>	– Tetracyclines and their derivatives; salts thereof
	<b>2941.40</b>	– Chloramphenicol and its derivatives; salts thereof
	<b>2941.50</b>	– Erythromycin and its derivatives; salts thereof
	<b>2941.90</b>	– Other
<b>29.42</b>	<b>2942.00</b>	Other organic compounds

*CHAPTER 30***PHARMACEUTICAL PRODUCTS****Notes**

1. This Chapter does not cover:
  - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (Section IV);
  - (b) Plasters specially calcined or finely ground for use in dentistry (heading No 25.20);
  - (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading No 33.01);
  - (d) Preparations of headings Nos 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
  - (e) Soap or other products of heading No 34.01 containing added medicaments;
  - (f) Preparations with a basis of plaster for use in dentistry (heading No 34.07); or
  - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading No 35.02).
2. For the purposes of headings Nos 30.03 and 30.04 and of Note 3 (d) to this Chapter, the following are to be treated:
  - (a) As unmixed products:
    - (1) Unmixed products dissolved in water;
    - (2) All goods of Chapter 28 or 29; and
    - (3) Simple vegetable extracts of heading No 13.02, merely standardised or dissolved in any solvent;
  - (b) As products which have been mixed:
    - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
    - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
    - (3) Salts and concentrates obtained by evaporating natural mineral waters.
3. Heading No 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
  - (a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
  - (b) Sterile laminaria and sterile laminaria tents;
  - (c) Sterile absorbable surgical or dental haemostatics;
  - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
  - (e) Blood-grouping reagents;
  - (f) Dental cements and other dental fillings; bone reconstruction cements;
  - (g) First-aid boxes and kits; and
  - (h) Chemical contraceptive preparations based on hormones or spermicides.

Heading No	HS Code	Description
<b>30.01</b>		<b>Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included :</b>
	3001.10	– Glands and other organs, dried, whether or not powdered
	3001.20	– Extracts of glands or other organs or of their secretions
	3001.90	– Other
<b>30.02</b>		<b>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products :</b>
	3002.10	– Antisera and other blood fractions
	3002.20	– Vaccines for human medicine
		– Vaccines for veterinary medicine :
	3002.31	– – Vaccines against foot-and-mouth disease
	3002.39	– – Other
	3002.90	– Other
<b>30.03</b>		<b>Medicaments (excluding goods of heading No 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 :</b>
	3003.10	– Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives
	3003.20	– Containing other antibiotics
		– Containing hormones or other products of heading No 29.37 but not containing antibiotics :
	3003.31	– – Containing insulin
	3003.39	– – Other
	3003.40	– Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No 29.37 or antibiotics
	3003.90	– Other
<b>30.04</b>		<b>Medicaments (excluding goods of heading No 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale :</b>
	3004.10	– Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives
	3004.20	– Containing other antibiotics
		– Containing hormones or other products of heading No 29.37 but not containing antibiotics :
	3004.31	– – Containing insulin
	3004.32	– – Containing adrenal cortical hormones

Heading No	HS Code	Description
30.05	3004.39	— — Other
	3004.40	— Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No 29.37 or antibiotics
	3004.50	— Other medicaments containing vitamins or other products of heading No 29.36
	3004.90	— Other
		<b>Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes :</b>
	3005.10	— Adhesive dressings and other articles having an adhesive layer
	3005.90	— Other
		<b>Pharmaceutical goods specified in Note 3 to this Chapter :</b>
	3006.10	— Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics
	3006.20	— Blood-grouping reagents
30.06	3006.30	— Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient
	3006.40	— Dental cements and other dental fillings; bone reconstruction cements
	3006.50	— First-aid boxes and kits
	3006.60	— Chemical contraceptive preparations based on hormones or spermicides

*CHAPTER 31***FERTILISERS****Notes**

1. This Chapter does not cover:
  - (a) Animal blood of heading No 05.11;
  - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (A), 3 (A), 4 (A) or 5 below); or
  - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2,5 grams each, of heading No 38.23; optical elements of potassium chloride (heading No 90.01).
2. Heading No 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No 31.05:
  - (A) Goods which answer to one or other of the descriptions given below:
    - (i) Sodium nitrate, whether or not pure;
    - (ii) Ammonium nitrate, whether or not pure;
    - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
    - (iv) Ammonium sulphate, whether or not pure;
    - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
    - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
    - (vii) Calcium cyanamide, whether or not pure or treated with oil;
    - (viii) Urea, whether or not pure.
  - (B) Fertilisers consisting of any of the goods described in (A) above mixed together.
  - (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
  - (D) Liquid fertilisers consisting of the goods of subparagraph (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading No 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No 31.05:
  - (A) Goods which answer to one or other of the descriptions given below:
    - (i) Basic slag;
    - (ii) Natural phosphates of heading No 25.10, calcined or further heat-treated than for the removal of impurities;
    - (iii) Superphosphates (single, double or triple);
    - (iv) Calcium hydrogenorthophosphate containing not less than 0,2 % by weight of fluorine calculated on the dry anhydrous product.
  - (B) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.

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

4. Heading No 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No 31.05:

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

- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
- (ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
- (iii) Potassium sulphate, whether or not pure;
- (iv) Magnesium potassium sulphate, whether or not pure.

(B) Fertilisers consisting of any of the goods described in (A) above mixed together.

5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified within heading No 31.05.

6. For the purposes of heading No 31.05, the term 'other fertilisers' applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Heading No	HS Code	Description
<b>31.01</b>	<b>3101.00</b>	<b>Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products</b>
<b>31.02</b>		<b>Mineral or chemical fertilisers, nitrogenous :</b>
	<b>3102.10</b>	– Urea, whether or not in aqueous solution
		– Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :
	<b>3102.21</b>	– – Ammonium sulphate
	<b>3102.29</b>	– – Other
	<b>3102.30</b>	– Ammonium nitrate, whether or not in aqueous solution
	<b>3102.40</b>	– Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances
	<b>3102.50</b>	– Sodium nitrate
	<b>3102.60</b>	– Double salts and mixtures of calcium nitrate and ammonium nitrate
	<b>3102.70</b>	– Calcium cyanamide
	<b>3102.80</b>	– Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution
	<b>3102.90</b>	– Other, including mixtures not specified in the foregoing subheadings
<b>31.03</b>		<b>Mineral or chemical fertilisers, phosphatic :</b>
	<b>3103.10</b>	– Superphosphates

Heading No	HS Code	Description
31.04	3103.20	– Basic slag
	3103.90	– Other
		<b>Mineral or chemical fertilisers, potassic :</b>
	3104.10	– Carnallite, sylvite and other crude natural potassium salts
	3104.20	– Potassium chloride
	3104.30	– Potassium sulphate
31.05	3104.90	– Other
		<b>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 :</b>
	3105.10	– Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg
	3105.20	– Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium
	3105.30	– Diammonium hydrogenorthophosphate (diammonium phosphate)
	3105.40	– Ammonium dihydrogenorthophosphate (monoammonium phosphate) 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
	3105.59	– – Other
	3105.60	– Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium
	3105.90	– Other

## CHAPTER 32

**TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES,  
PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES;  
PUTTY AND OTHER MASTICS; INKS**

**Notes**

1. This Chapter does not cover :
  - (a) Separate chemically defined elements or compounds (except those of heading No 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading No 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale of heading No 32.12);
  - (b) Tannates or other tannin derivatives of products of headings Nos 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
  - (c) Mastics of asphalt or other bituminous mastics (heading No 27.15).
2. Heading No 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Heading Nos 32.03 to 32.06 apply also to preparations based on colouring matter (including, in the case of heading No 32.06, colouring pigments of heading No 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading No 32.12), or to other preparations of headings Nos 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 and 32.15.
4. Heading No 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings Nos 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.
5. The expression 'colouring matter' in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression 'stamping foils' in heading No 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :
  - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
  - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Heading No	HS Code	Description
<b>32.01</b>		<b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives :</b>
	<b>3201.10</b>	— Quebracho extract
	<b>3201.20</b>	— Wattle extract

Heading No	HS Code	Description
32.02	3201.30	– Oak or chestnut extract
	3201.90	– Other
		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning :
	3202.10	– Synthetic organic tanning substances
	3202.90	– Other
32.03	3203.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin
32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined :
		– Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :
	3204.11	– – Disperse dyes and preparations based thereon
	3204.12	– – Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon
	3204.13	– – Basic dyes and preparations based thereon
	3204.14	– – Direct dyes and preparations based thereon
	3204.15	– – Vat dyes (including those usable in that state as pigments) and preparations based thereon
	3204.16	– – Reactive dyes and preparations based thereon
	3204.17	– – Pigments and preparations based thereon
	3204.19	– – Other, including mixtures of colouring matter of two or more of the subheadings Nos 3204,11 to 3204,19
	3204.20	– Synthetic organic products of a kind used as fluorescent brightening agents
	3204.90	– Other
32.05	3205.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes
32.06		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined :
	3206.10	– Pigments and preparations based on titanium dioxide
	3206.20	– Pigments and preparations based on chromium compounds
	3206.30	– Pigments and preparations based on cadmium compounds

Heading No	HS Code	Description
32.07		– Other colouring matter and other preparations :
	3206.41	– – Ultramarine and preparations based thereon
	3206.42	– – Lithopone and other pigments and preparations based on zinc sulphide
	3206.43	– – Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)
	3206.49	– – Other
	3206.50	– Inorganic products of a kind used as luminophores
		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes :
	3207.10	– Prepared pigments, prepared opacifiers, prepared colours and similar preparations
	3207.20	– Vitrifiable enamels and glazes, engobes (slips) and similar preparations
	3207.30	– Liquid lustres and similar preparations
	3207.40	– Glass frit and other glass, in the form of powder, granules or flakes
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter :
	3208.10	– Based on polyesters
	3208.20	– Based on acrylic or vinyl polymers
	3208.90	– Other
32.09		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium :
	3209.10	– Based on acrylic or vinyl polymers
	3209.90	– Other
32.10	3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather
32.11	3211.00	Prepared driers
32.12		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale :
	3212.10	– Stamping foils
	3212.90	– Other
32.13		Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings :
	3213.10	– Colours in sets

Heading No	HS Code	Description
32.14	3213.90	– Other Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like :
	3214.10	– Mastics; painters' fillings
	3214.90	– Other
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid :
		– Printing ink :
	3215.11	– – Black
	3215.19	– – Other
	3215.90	– Other

## CHAPTER 33

## ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

## Notes

1. This Chapter does not cover :

- (a) Compound alcoholic preparations of a kind used for the manufacture of beverages, of heading No 22.08;
- (b) Soap or other products of heading No 34.01; or
- (c) Gum, wood or sulphate turpentine or other products of heading No 38.05.

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

3. The expression 'perfumery, cosmetic or toilet preparations' in heading No 33.07 applies *inter alia* to the following products : scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Heading No	HS Code	Description
33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils :
		— Essential oils of citrus fruit :
	3301.11	— — Of bergamot
	3301.12	— — Of orange
	3301.13	— — Of lemon
	3301.14	— — Of lime
	3301.19	— — Other
		— Essential oils other than those of citrus fruit :
	3301.21	— — Of geranium
	3301.22	— — Of jasmin
	3301.23	— — Of lavender or of lavandin
	3301.24	— — Of peppermint ( <i>Mentha piperita</i> )
	3301.25	— — Of other mints

Heading No	HS Code	Description
33.02	3301.26	— — Of vetiver
	3301.29	— — Other
	3301.30	— Resinoids
	3301.90	— Other
		<b>Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry :</b>
	3302.10	— Of a kind used in the food or drink industries
	3302.90	— Other
33.03	3303.00	<b>Perfumes and toilet waters</b>
33.04		<b>Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations :</b>
33.05	3304.10	— Lip make-up preparations
	3304.20	— Eye make-up preparations
	3304.30	— Manicure or pedicure preparations
		— Other :
	3304.91	— — Powders, whether or not compressed
	3304.99	— — Other
		<b>Preparations for use on the hair :</b>
	3305.10	— Shampoos
	3305.20	— Preparations for permanent waving or straightening
	3305.30	— Hair lacquers
33.06	3305.90	— Other
		<b>Preparations for oral or dental hygiene, including denture fixative pastes and powders :</b>
	3306.10	— Dentifrices
33.07	3306.90	— Other
		<b>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 :</b>
	3307.10	— Pre-shave, shaving or after-shave preparations
	3307.20	— Personal deodorants and antiperspirants

Heading No	HS Code	Description
	<b>3307.30</b>	– Perfumed bath salts and other bath preparations
		– Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :
	<b>3307.41</b>	– – ‘Agarbatti’ and other odoriferous preparations which operate by burning
	<b>3307.49</b>	– – Other
	<b>3307.90</b>	– Other

## CHAPTER 34

**SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS,  
ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS,  
CANDLES AND SIMILAR ARTICLES, MODELLING PASTES,  
'DENTAL WAXES' AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER**

## Notes

1. This Chapter does not cover:
  - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No 15.17);
  - (b) Separate chemically defined compounds; or
  - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading No 33.05, 33.06 or 33.07).
2. For the purposes of heading No 34.01, the expression 'soap' applies only to soap soluble in water. Soap and the other products of heading No 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified within heading No 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified within heading No 34.05 as 'scouring powders and similar preparations'.
3. For the purposes of heading No 34.02, 'organic surface-active agents' are products which when mixed with water at a concentration of 0,5 % at 20 °C and left to stand for one hour at the same temperature:
  - (a) Give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
  - (b) Reduce the surface tension of water to  $4,5 \times 10^{-2}$  N/m (45 dyn/cm) or less.
4. In heading No 34.03 the expression 'petroleum oils and oils obtained from bituminous minerals' applies to the products defined in Note 2 to Chapter 27.
5. In heading No 34.04, subject to the exclusions provided below, the expression 'artificial waxes and prepared waxes' applies only to:
  - (A) Chemically produced organic products of a waxy character, whether or not water-soluble;
  - (B) Products obtained by mixing different waxes;
  - (C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

- (a) Products of heading No 15.16, 15.19 or 34.02, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not coloured, of heading No 15.21;
- (c) Mineral waxes or similar products of heading No 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings Nos 34.05, 38.09, etc.).

Heading No	HS Code	Description
<b>34.01</b>		<p><b>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :</b></p> <p>– Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :</p> <p>– – For toilet use (including medicated products)</p> <p>– – Other</p> <p>– Soap in other forms</p>
<b>34.02</b>		<p><b>Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No 34.01 :</b></p> <p>– Organic surface-active agents, whether or not put up for retail sale :</p> <p>– – Anionic</p> <p>– – Cationic</p> <p>– – Non-ionic</p> <p>– – Other</p> <p>– Preparations put up for retail sale</p> <p>– Other</p>
<b>34.03</b>		<p><b>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals :</b></p> <p>– Containing petroleum oils or oils obtained from bituminous minerals :</p> <p>– – Preparations for the treatment of textile materials, leather, furskins or other materials</p> <p>– – Other</p> <p>– Other :</p> <p>– – Preparations for the treatment of textile materials, leather, furskins or other materials</p> <p>– – Other</p>
<b>34.04</b>		<p><b>Artificial waxes and prepared waxes :</b></p> <p>– Of chemically modified lignite</p> <p>– Of polyethylene glycol</p> <p>– Other</p>

Heading No	HS Code	Description
<b>34.05</b>		<b>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No 34.04 :</b>
	<b>3405.10</b>	– Polishes, creams and similar preparations, for footwear or leather
	<b>3405.20</b>	– Polishes, creams and similar preparations, for the maintenance of wooden furniture, floors or other woodwork
	<b>3405.30</b>	– Polishes and similar preparations for coachwork, other than metal polishes
	<b>3405.40</b>	– Scouring pastes and powders and other scouring preparations
	<b>3405.90</b>	– Other
<b>34.06</b>	<b>3406.00</b>	<b>Candles, tapers and the like</b>
<b>34.07</b>	<b>3407.00</b>	<b>Modelling pastes, including those put up for children's amusement; preparations known as 'dental wax' or as 'dental impression compounds', put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)</b>

## CHAPTER 35

## ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

## Notes

1. This Chapter does not cover:

- (a) Yeasts (heading No 21.02);
- (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
- (c) Enzymatic preparations for pre-tanning (heading No 32.02);
- (d) Enzymatic soaking or washing preparations and other products of Chapter 34;
- (e) Hardened proteins (heading No 39.13); or
- (f) Gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading No 35.05, the term 'dextrins' means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 %.

Such products with a reducing sugar content exceeding 10 % fall within heading No 17.02.

Heading No	HS Code	Description
<b>35.01</b>		<b>Casein, caseinates and other casein derivatives; casein glues :</b>
	<b>3501.10</b>	– Casein
	<b>3501.90</b>	– Other
<b>35.02</b>		<b>Albumins, albuminates and other albumin derivatives :</b>
	<b>3502.10</b>	– Egg albumin
	<b>3502.90</b>	– Other
<b>35.03</b>	<b>3503.00</b>	<b>Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No 35.01</b>
<b>35.04</b>	<b>3504.00</b>	<b>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed</b>
<b>35.05</b>		<b>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches :</b>
	<b>3505.10</b>	– Dextrins and other modified starches
	<b>3505.20</b>	– Glues

Heading No	HS Code	Description
35.06		<b>Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg :</b>
	3506.10	– Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg
		– Other :
	3506.91	– – Adhesives based on rubber or plastics (including artificial resins)
	3506.99	– – Other
35.07		<b>Enzymes; prepared enzymes not elsewhere specified or included :</b>
	3507.10	– Rennet and concentrates thereof
	3507.90	– Other

## CHAPTER 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES;  
PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

## Notes

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. The expression 'articles of combustible materials' in heading No 36.06 applies only to:
  - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
  - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup>; and
  - (c) Resin torches, firelighters and the like.

Heading No	HS Code	Description
36.01	3601.00	Propellant powders
36.02	3602.00	Prepared explosives, other than propellant powders
36.03	3603.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles :
	3604.10	– Fireworks
	3604.90	– Other
36.05	3605.00	Matches, other than pyrotechnic articles of heading No 36.04
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 <sup>3</sup>
	3606.90	– Other

## CHAPTER 37

## PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

## Notes

1. This Chapter does not cover waste or scrap materials.
2. In this Chapter the word 'photographic' relates to a process which permits the formation of visible images directly or indirectly by the action of light or other forms of radiation on sensitive surfaces.

Heading No	HS Code	Description
37.01		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs :
	3701.10	— For X-ray
	3701.20	— Instant print film
	3701.30	— Other plates and film, with any side exceeding 255 mm
		— Other :
	3701.91	— — For colour photography (polychrome)
37.02	3701.99	— — Other
		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed :
	3702.10	— For X-ray
	3702.20	— Instant print film
		— Other film, without sprocket holes, of a width not exceeding 105 mm :
	3702.31	— — For colour photography (polychrome)
	3702.32	— — Other, with silver halide emulsion
	3702.39	— — Other
		— Other film, without sprocket holes, of a width exceeding 105 mm :
	3702.41	— — Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)
	3702.42	— — Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography
	3702.43	— — Of a width exceeding 610 mm and of a length not exceeding 200 m
	3702.44	— — Of a width exceeding 105 mm but not exceeding 610 mm

Heading No	HS Code	Description
		<ul style="list-style-type: none"> <li>– Other film, for colour photography (polychrome) :</li> </ul>
	3702.51	– – Of a width not exceeding 16 mm and of a length not exceeding 14 m
	3702.52	– – Of a width not exceeding 16 mm and of a length exceeding 14 m
	3702.53	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides
	3702.54	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides
	3702.55	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m
	3702.56	– – Of a width exceeding 35 mm
		– Other :
	3702.91	– – Of a width not exceeding 16 mm and of a length not exceeding 14 m
	3702.92	– – Of a width not exceeding 16 mm and of a length exceeding 14 m
	3702.93	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m
	3702.94	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m
	3702.95	– – Of a width exceeding 35 mm
37.03		<b>Photographic paper, paperboard and textiles, sensitised, unexposed :</b>
	3703.10	– In rolls of a width exceeding 610 mm
	3703.20	– Other, for colour photography (polychrome)
	3703.90	– Other
37.04	3704.00	<b>Photographic plates, film, paper, paperboard and textiles, exposed but not developed</b>
37.05		<b>Photographic plates and film, exposed and developed, other than cinematographic film :</b>
	3705.10	– For offset reproduction
	3705.20	– Microfilms
	3705.90	– Other
37.06		<b>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track :</b>
	3706.10	– Of a width of 35 mm or more
	3706.90	– Other
37.07		<b>Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use :</b>
	3707.10	– Sensitised emulsions

Heading No	HS Code	Description
	3707.90	— Other

## CHAPTER 38

## MISCELLANEOUS CHEMICAL PRODUCTS

## Notes

## 1. This Chapter does not cover :

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

- (1) Artificial graphite (heading No 38.01);
- (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading No 38.08;
- (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No 38.13);
- (4) Products specified in Note 2 (a) or 2 (c) below;

## (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading No 21.06);

## (c) Medicaments (heading No 30.03 or 30.04).

## 2. Heading No 38.23 includes the following goods which are not to be classified in any other heading of the Nomenclature :

- (a) cultured crystals (other than optical elements) weighing not less than 2,5 grams each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
- (b) fusel oil; Dippel's oil;
- (c) ink removers put up in packings for retail sale;
- (d) stencil correctors and other correcting fluids put up in packings for retail sale; and
- (e) ceramic firing testers, fusible (for example, Seger cones).

Heading No	HS Code	Description
38.01		<b>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 :</b>
	3801.10	— Artificial graphite
	3801.20	— Colloidal or semi-colloidal graphite
	3801.30	— Carbonaceous pastes for electrodes and similar pastes for furnace linings
	3801.90	— Other
38.02		<b>Activated carbon; activated natural mineral products; animal black, including spent animal black :</b>
	3802.10	— Activated carbon
	3802.90	— Other
38.03	3803.00	<b>Tall oil, whether or not refined</b>

Heading No	HS Code	Description
38.04	3804.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No 38.03
38.05		Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent :
	3805.10	– Gum, wood or sulphate turpentine oils
	3805.20	– Pine oil
	3805.90	– Other
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums :
	3806.10	– Rosin
	3806.20	– Salts of rosin or of resin acids
	3806.30	– Ester gums
	3806.90	– Other
38.07	3807.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) :
	3808.10	– Insecticides
	3808.20	– Fungicides
	3808.30	– Herbicides, anti-sprouting products and plant-growth regulators
	3808.40	– Disinfectants
	3808.90	– Other
38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included :
	3809.10	– With a basis of amylaceous substances
		– Other :
	3809.91	– – Of a kind used in the textile industry
	3809.92	– – Of a kind used in the paper industry

Heading No	HS Code	Description
38.10	3809.99	-- Other
		Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods :
	3810.10	-- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials
38.11	3810.90	-- Other
		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils :
		-- Anti-knock preparations :
	3811.11	-- Based on lead compounds
	3811.19	-- Other
		-- Additives for lubricating oils :
	3811.21	-- Containing petroleum oils or oils obtained from bituminous minerals
	3811.29	-- Other
	3811.90	-- Other
		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics :
38.12	3812.10	-- Prepared rubber accelerators
	3812.20	-- Compound plasticisers for rubber or plastics
	3812.30	-- Anti-oxidising preparations and other compound stabilisers for rubber or plastics
38.13	3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades
38.14	3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included :
		-- Supported catalysts :
	3815.11	-- With nickel or nickel compounds as the active substance
	3815.12	-- With precious metal or precious metal compounds as the active substance
	3815.19	-- Other
	3815.90	-- Other

Heading No	HS Code	Description
38.16	3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading No 38.01
38.17		Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No 27.07 or 29.02 :
	3817.10	— Mixed alkylbenzenes
	3817.20	— Mixed alkylnaphthalenes
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
38.19	3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals
38.20	3820.00	Anti-freezing preparations and prepared de-icing fluids
38.21	3821.00	Prepared culture media for development of micro-organisms
38.22	3822.00	Composite diagnostic or laboratory reagents, other than those of heading No 30.02 or 30.06
38.23		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included :
	3823.10	— Prepared binders for foundry moulds or cores
	3823.20	— Naphthenic acids, their water-insoluble salts and their esters
	3823.30	— Non-agglomerated metal carbides mixed together or with metallic binders
	3823.40	— Prepared additives for cements, mortars or concretes
	3823.50	— Non-refractory mortars and concretes
	3823.60	— Sorbitol other than that of subheading No 2905.44
	3823.90	— Other

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

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :
  - (a) Having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) Presented together; and
  - (c) Identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading No 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall within Chapter 49.

**CHAPTER 39****PLASTICS AND ARTICLES THEREOF****Notes**

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

Throughout the Nomenclature any reference to 'plastics' also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
2. This Chapter does not cover :
  - (a) Waxes of heading No 27.12 or 34.04;
  - (b) Separate chemically defined organic compounds (Chapter 29);
  - (c) Heparin or its salts (heading No 30.01);
  - (d) Stamping foils of heading No 32.12;
  - (e) Organic surface-active agents or preparations of heading No 34.02;
  - (f) Run gums or ester gums (heading No 38.06);
  - (g) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
  - (h) Saddlery or harness (heading No 42.01) or trunks, suitcases, handbags or other containers of heading No 42.02;
  - (ij) Plaits, wickerwork or other articles of Chapter 46;
  - (k) Wall coverings of heading No 48.14;
  - (l) Goods of Section XI (textiles and textile articles);
  - (m) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);

- (n) Imitation jewellery of heading No 71.17;
  - (o) Articles of Section XVI (machines and mechanical or electrical appliances);
  - (p) Parts of aircraft or vehicles of Section XVII;
  - (q) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
  - (r) Articles of Chapter 91 (for example, clock or watch cases);
  - (s) Articles of Chapter 92 (for example, musical instruments or parts thereof);
  - (t) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
  - (u) Articles of Chapter 95 (for example, toys, games, sports requisites); or
  - (v) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Headings Nos 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories :
- (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1 013 mbar when a reduced-pressure distillation method is used (headings Nos 39.01 and 39.02);
  - (b) Resins, not highly polymerised, of the coumarone-indene type (heading No 39.11);
  - (c) Other synthetic polymers with an average of at least five monomer units;
  - (d) Silicones (heading No 39.10);
  - (e) Resols (heading No 39.09) and other prepolymers.
4. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer which predominates by weight over every other single comonomer, comonomers whose polymers fall in the same heading being regarded as constituting a single comonomer.
- If no single comonomer predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
- The expression 'copolymers' covers all polymers in which no single monomer contributes 95 % or more by weight to the total polymer content.
5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings Nos 39.01 to 39.14, the expression 'primary forms' applies only to the following forms :
- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
  - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading No 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos 39.01 to 39.14).
8. For the purposes of heading No 39.17, the expression 'tubes, pipes and hoses' means hollow products, whether semi-manufactured or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed one-and-a-half times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading No 39.18, the expression 'wall or ceiling coverings of plastics' applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings Nos 39.20 and 39.21, the expression 'plates, sheets, film, foil and strip' applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading No 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II :
- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 litres;
  - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
  - (c) Gutters and fittings therefor;
  - (d) Doors, windows and their frames and thresholds for doors;
  - (e) Balconies, balustrades, fencing, gates and similar barriers;
  - (f) Shutters, blinds (including venetian blinds) and similar articles and parts and fittings thereof;
  - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
  - (h) Ornamental architectural features, for example, flutings, cupolas, dovescotes;
  - (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

#### Subheading Note

1. Within any one heading of this Chapter, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) are to be classified in the same subheading as homopolymers of the predominant comonomer and chemically modified polymers of the kind specified in Chapter Note 5 are to be classified in the same subheading as the unmodified polymer, provided that such copolymers or chemically modified polymers are not more specifically covered by any other subheading and that there is no residual subheading named 'Other' in the series of subheadings concerned. Polymer blends are to be classified in the same subheading as copolymers (or homopolymers, as the case may be) of the same monomers in the same proportions.

Heading No	HS Code	Description
39.01		<b>I. PRIMARY FORMS</b>
		<b>Polymers of ethylene, in primary forms :</b>
	3901.10	— Polyethylene having a specific gravity of less than 0,94
	3901.20	— Polyethylene having a specific gravity of 0,94 or more:
	3901.30	— Ethylene-vinyl acetate copolymers
	3901.90	— Other

Heading No	HS Code	Description
<b>39.02</b>		<b>Polymers of propylene or of other olefins, in primary forms :</b>
	<b>3902.10</b>	– Polypropylene
	<b>3902.20</b>	– Polyisobutylene
	<b>3902.30</b>	– Propylene copolymers
	<b>3902.90</b>	– Other
<b>39.03</b>		<b>Polymers of styrene, in primary forms :</b>
		– Polystyrene :
	<b>3903.11</b>	– – Expansible
	<b>3903.19</b>	– – Other
	<b>3903.20</b>	– Styrene-acrylonitrile (SAN) copolymers
	<b>3903.30</b>	– Acrylonitrile-butadiene-styrene (ABS) copolymers
	<b>3903.90</b>	– Other
<b>39.04</b>		<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms :</b>
	<b>3904.10</b>	– Polyvinyl chloride, not mixed with any other substances
		– Other polyvinyl chloride :
	<b>3904.21</b>	– – Non-plasticised
	<b>3904.22</b>	– – Plasticised
	<b>3904.30</b>	– Vinyl chloride-vinyl acetate copolymers
	<b>3904.40</b>	– Other vinyl chloride copolymers
	<b>3904.50</b>	– Vinylidene chloride polymers
		– Fluoro-polymers :
	<b>3904.61</b>	– – Polytetrafluoroethylene
	<b>3904.69</b>	– – Other
	<b>3904.90</b>	– Other
<b>39.05</b>		<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms :</b>
		– Polymers of vinyl acetate :
	<b>3905.11</b>	– – In aqueous dispersion
	<b>3905.19</b>	– – Other
	<b>3905.20</b>	– Polyvinyl alcohols, whether or not containing unhydrolysed acetate groups
	<b>3905.90</b>	– Other

Heading No	HS Code	Description
<b>39.06</b>		<b>Acrylic polymers in primary forms :</b>
	<b>3906.10</b>	– Polymethyl methacrylate
	<b>3906.90</b>	– Other
<b>39.07</b>		<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms :</b>
	<b>3907.10</b>	– Polyacetals
	<b>3907.20</b>	– Other polyethers
	<b>3907.30</b>	– Epoxide resins
	<b>3907.40</b>	– Polycarbonates
	<b>3907.50</b>	– Alkyd resins
	<b>3907.60</b>	– Polyethylene terephthalate
		– Other polyesters :
	<b>3907.91</b>	– – Unsaturated
	<b>3907.99</b>	– – Other
<b>39.08</b>		<b>Polyamides in primary forms :</b>
	<b>3908.10</b>	– Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12
	<b>3908.90</b>	– Other
<b>39.09</b>		<b>Amino-resins, phenolic resins and polyurethanes, in primary forms :</b>
	<b>3909.10</b>	– Urea resins; thiourea resins
	<b>3909.20</b>	– Melamine resins
	<b>3909.30</b>	– Other amino-resins
	<b>3909.40</b>	– Phenolic resins
	<b>3909.50</b>	– Polyurethanes
<b>39.10</b>	<b>3910.00</b>	<b>Silicones in primary forms</b>
<b>39.11</b>		<b>Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms :</b>
	<b>3911.10</b>	– Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes
	<b>3911.90</b>	– Other
<b>39.12</b>		<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms :</b>
		– Cellulose acetates :
	<b>3912.11</b>	– – Non-plasticised

Heading No	HS Code	Description
	3912.12	– – Plasticised
	3912.20	– Cellulose nitrates (including collodions)
		– Cellulose ethers :
	3912.31	– – Carboxymethylcellulose and its salts
	3912.39	– – Other
	3912.90	– Other
39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms :
	3913.10	– Alginic acid, its salts and esters
	3913.90	– Other
39.14	3914.00	Ion-exchangers based on polymers of headings Nos 39.01 to 39.13, in primary forms
		<b>II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</b>
39.15		Waste, parings and scrap, of plastics :
	3915.10	– Of polymers of ethylene
	3915.20	– Of polymers of styrene
	3915.30	– Of polymers of vinyl chloride
	3915.90	– Of other plastics
39.16		Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics :
	3916.10	– Of polymers of ethylene
	3916.20	– Of polymers of vinyl chloride
	3916.90	– Of other plastics
39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics :
	3917.10	– Artificial guts (sausage casings) of hardened protein or of cellulosic materials
		– Tubes, pipes and hoses, rigid :
	3917.21	– – Of polymers of ethylene
	3917.22	– – Of polymers of propylene
	3917.23	– – Of polymers of vinyl chloride
	3917.29	– – Of other plastics

Heading No	HS Code	Description
		<ul style="list-style-type: none"> <li>– Other tubes, pipes and hoses :</li> </ul>
	3917.31	– – Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa
	3917.32	– – Other, not reinforced or otherwise combined with other materials, without fittings
	3917.33	– – Other, not reinforced or otherwise combined with other materials, with fittings
	3917.39	– – Other
	3917.40	– Fittings
39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter :
	3918.10	– Of polymers of vinyl chloride
	3918.90	– Of other plastics
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls :
	3919.10	– In rolls of a width not exceeding 20 cm
	3919.90	– Other
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials :
	3920.10	– Of polymers of ethylene
	3920.20	– Of polymers of propylene
	3920.30	– Of polymers of styrene
		– Of polymers of vinyl chloride :
	3920.41	– – Rigid
	3920.42	– – Flexible
		– Of acrylic polymers :
	3920.51	– – Of polymethyl methacrylate
	3920.59	– – Other
		– Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :
	3920.61	– – Of polycarbonates
	3920.62	– – Of polyethylene terephthalate
	3920.63	– – Of unsaturated polyesters
	3920.69	– – Of other polyesters
		– Of cellulose or its chemical derivatives :
	3920.71	– – Of regenerated cellulose

Heading No	HS Code	Description
39.21	3920.72	-- -- Of vulcanised fibre
	3920.73	-- -- Of cellulose acetate
	3920.79	-- -- Of other cellulose derivatives
		-- Of other plastics :
	3920.91	-- -- Of polyvinyl butyral
	3920.92	-- -- Of polyamides
	3920.93	-- -- Of amino-resins
	3920.94	-- -- Of phenolic resins
	3920.99	-- -- Of other plastics
		Other plates, sheets, film, foil and strip, of plastics :
		-- Cellular :
	3921.11	-- -- Of polymers of styrene
	3921.12	-- -- Of polymers of vinyl chloride
	3921.13	-- -- Of polyurethanes
39.22	3921.14	-- -- Of regenerated cellulose
	3921.19	-- -- Of other plastics
	3921.90	-- Other
		Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics :
39.23	3922.10	-- Baths, shower-baths and wash-basins
	3922.20	-- Lavatory seats and covers
	3922.90	-- Other
		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics :
	3923.10	-- Boxes, cases, crates and similar articles
		-- Sacks and bags (including cones) :
	3923.21	-- -- Of polymers of ethylene
	3923.29	-- -- Of other plastics
	3923.30	-- Carboys, bottles, flasks and similar articles
	3923.40	-- Spools, cops, bobbins and similar supports
	3923.50	-- Stoppers, lids, caps and other closures
	3923.90	-- Other

Heading No	HS Code	Description
<b>39.24</b>		<b>Tableware, kitchenware, other household articles and toilet articles of plastics :</b>
	<b>3924.10</b>	– Tableware and kitchenware
	<b>3924.90</b>	– Other
<b>39.25</b>		<b>Builders' ware of plastics, not elsewhere specified or included :</b>
	<b>3925.10</b>	– Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres
	<b>3925.20</b>	– Doors, windows and their frames and thresholds for doors
	<b>3925.30</b>	– Shutters, blinds (including Venetian blinds) and similar articles and parts thereof
	<b>3925.90</b>	– Other
<b>39.26</b>		<b>Other articles of plastics and articles of other materials of headings Nos 39.01 to 39.14 :</b>
	<b>3926.10</b>	– Office or school supplies
	<b>3926.20</b>	– Articles of apparel and clothing accessories (including gloves)
	<b>3926.30</b>	– Fittings for furniture, coachwork or the like
	<b>3926.40</b>	– Statuettes and other ornamental articles
	<b>3926.90</b>	– Other

## CHAPTER 40

## RUBBER AND ARTICLES THEREOF

## Notes

1. Except where the context otherwise requires, throughout the Nomenclature the expression 'rubber' means the following products, whether or not vulcanised or hard : natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover :
  - (a) Goods of Section XI (textiles and textile articles);
  - (b) Footwear or parts thereof of Chapter 64;
  - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
  - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
  - (e) Articles of Chapter 90, 92, 94 or 96; or
  - (f) Articles of Chapter 95 (other than sports gloves and articles of headings Nos 40.11 to 40.13).
3. In headings Nos 40.01 to 40.03 and 40.05, the expression 'primary forms' applies only to the following forms :
  - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
  - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading No 40.02, the expression 'synthetic rubber' applies to :
  - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermo-plastic substances which, at a temperature between 18 and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one-and-a-half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (b) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
  - (b) Thioplasts (TM); and
  - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the abovementioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (a) Headings Nos 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with :
  - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
  - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
  - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);

- (b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading No 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :
- (i) emulsifiers or anti-tack agents;
  - (ii) small amounts of breakdown products of emulsifiers;
  - (iii) very small amounts of the following : heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading No 40.04, the expression 'waste, parings and scrap' means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading No 40.08.
8. Heading No 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings Nos 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions 'plates', 'sheets' and 'strip' apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading No 40.08 the expressions 'rods' and 'profile shapes' apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Heading No	HS Code	Description
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip :
	4001.10	– Natural rubber latex, whether or not prevulcanised
		– Natural rubber in other forms :
	4001.21	– – Smoked sheets
	4001.22	– – Technically specified natural rubber (TSNR)
	4001.29	– – Other
	4001.30	– Balata, gutta-percha, guayule, chicle and similar natural gums
40.02		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No 40.01 with any product of this heading, in primary forms or in plates, sheets or strip :
		– Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :
	4002.11	– – Latex
	4002.19	– – Other
	4002.20	– Butadiene rubber (BR)

Heading No	HS Code	Description
		<ul style="list-style-type: none"> <li>– Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :</li> </ul>
	4002.31	– – Isobutene-isoprene (butyl) rubber (IIR)
	4002.39	– – Other
		– Chloroprene (chlorobutadiene) rubber (CR) :
	4002.41	– – Latex
	4002.49	– – Other
		– Acrylonitrile-butadiene rubber (NBR) :
	4002.51	– – Latex
	4002.59	– – Other
	4002.60	– Isoprene rubber (IR)
	4002.70	– Ethylene-propylene-non-conjugated diene rubber (EPDM)
	4002.80	– Mixtures of any product of heading No 40.01 with any product of this heading
		– Other :
	4002.91	– – Latex
	4002.99	– – Other
40.03	4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip
40.04	4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom)
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip :
	4005.10	– Compounded with carbon black or silica
	4005.20	– Solutions; dispersions other than those of subheading 4005.10
		– Other :
	4005.91	– – Plates, sheets and strip
	4005.99	– – Other
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber :
	4006.10	– ‘Camel-back’ strips for retreading rubber tyres
	4006.90	– Other
40.07	4007.00	Vulcanised rubber thread and cord

Heading No	HS Code	Description
<b>40.08</b>		<b>Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber :</b>
		– Of cellular rubber :
	<b>4008.11</b>	– – Plates, sheets and strip
	<b>4008.19</b>	– – Other
		– Of non-cellular rubber :
	<b>4008.21</b>	– – Plates, sheets and strip
	<b>4008.29</b>	– – Other
<b>40.09</b>		<b>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges) :</b>
	<b>4009.10</b>	– Not reinforced or otherwise combined with other materials, without fittings
	<b>4009.20</b>	– Reinforced or otherwise combined only with metal, without fittings
	<b>4009.30</b>	– Reinforced or otherwise combined only with textile materials, without fittings
	<b>4009.40</b>	– Reinforced or otherwise combined with other materials, without fittings
	<b>4009.50</b>	– With fittings
<b>40.10</b>		<b>Conveyor or transmission belts or belting, of vulcanised rubber :</b>
	<b>4010.10</b>	– Of trapezoidal cross-section (V-belts and V-belting)
		– Other :
	<b>4010.91</b>	– – Of a width exceeding 20 cm
	<b>4010.99</b>	– – Other
<b>40.11</b>		<b>New pneumatic tyres, of rubber :</b>
	<b>4011.10</b>	– Of a kind used on motor cars (including station wagons and racing cars)
	<b>4011.20</b>	– Of a kind used on buses or lorries
	<b>4011.30</b>	– Of a kind used on aircraft
	<b>4011.40</b>	– Of a kind used on motorcycles
	<b>4011.50</b>	– Of a kind used on bicycles
		– Other :
	<b>4011.91</b>	– – Having a 'herring-bone' or similar tread
	<b>4011.99</b>	– – Other

Heading No	HS Code	Description
<b>40.12</b>		<b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber :</b>
	<b>4012.10</b>	– Retreaded tyres
	<b>4012.20</b>	– Used pneumatic tyres
	<b>4012.90</b>	– Other
<b>40.13</b>		<b>Inner tubes, of rubber :</b>
	<b>4013.10</b>	– Of a kind used on motor cars (including station wagons and racing cars), buses or lorries
	<b>4013.20</b>	– Of a kind used on bicycles
	<b>4013.90</b>	– Other
<b>40.14</b>		<b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber :</b>
	<b>4014.10</b>	– Sheath contraceptives
	<b>4014.90</b>	– Other
<b>40.15</b>		<b>Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber :</b>
		– Gloves :
	<b>4015.11</b>	– – Surgical
	<b>4015.19</b>	– – Other
	<b>4015.90</b>	– Other
<b>40.16</b>		<b>Other articles of vulcanised rubber other than hard rubber :</b>
	<b>4016.10</b>	– Of cellular rubber
		– Other :
	<b>4016.91</b>	– – Floor coverings and mats
	<b>4016.92</b>	– – Erasers
	<b>4016.93</b>	– – Gaskets, washers and other seals
	<b>4016.94</b>	– – Boat or dock fenders, whether or not inflatable
	<b>4016.95</b>	– – Other inflatable articles
	<b>4016.99</b>	– – Other
<b>40.17</b>	<b>4017.00</b>	<b>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber</b>

## SECTION VIII

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

## CHAPTER 41

## RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

## Notes

1. This Chapter does not cover :

- (a) Parings or similar waste, of raw hides or skins (heading No 05.11);
- (b) Birdskins or parts of birdskins, with their feathers or down, of heading No 05.05 or 67.01; or
- (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.

2. Throughout the Nomenclature the expression 'composition leather' means only substances of the kind referred to in heading No 41.11.

Heading No	HS Code	Description
<b>41.01</b>		<b>Raw hides and skins of bovine 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 :</b>
	<b>4101.10</b>	– Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved
		– Other hides and skins of bovine animals, fresh or wet-salted :
	<b>4101.21</b>	– – Whole
	<b>4101.22</b>	– – Butts and bends
	<b>4101.29</b>	– – Other
	<b>4101.30</b>	– Other hides and skins of bovine animals, otherwise preserved
	<b>4101.40</b>	– Hides and skins of equine animals
<b>41.02</b>		<b>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 :</b>
	<b>4102.10</b>	– With wool on

Heading No	HS Code	Description
41.03		– Without wool on :
	4102.21	– – Pickled
	4102.29	– – Other
		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter :
	4103.10	– Of goats or kids
41.04	4103.20	– Of reptiles
	4103.90	– Other
		Leather of bovine or equine animals, without hair on, other than leather of heading No 41.08 or 41.09 :
	4104.10	– Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2,6 m <sup>2</sup> )
		– Other bovine leather and equine leather, tanned or re-tanned but not further prepared, whether or not split :
41.05	4104.21	– – Bovine leather, vegetable pre-tanned
	4104.22	– – Bovine leather, otherwise pre-tanned
	4104.29	– – Other
		– Other bovine leather and equine leather, parchment-dressed or prepared after tanning :
	4104.31	– – Full grains and grain splits
41.06	4104.39	– – Other
		Sheep or lamb skin leather, without wool on, other than leather of heading No 41.08 or 41.09 :
		– Tanned or re-tanned but not further prepared, whether or not split :
	4105.11	– – Vegetable pre-tanned
	4105.12	– – Otherwise pre-tanned
41.06	4105.19	– – Other
	4105.20	– Parchment-dressed or prepared after tanning
		Goat or kid skin leather, without hair on, other than leather of heading No 41.08 or 41.09 :
		– Tanned or re-tanned but not further prepared, whether or not split :
	4106.11	– – Vegetable pre-tanned
	4106.12	– – Otherwise pre-tanned
	4106.19	– – Other

Heading No	HS Code	Description
<b>41.07</b>	<b>4106.20</b>	– Parchment-dressed or prepared after tanning
		<b>Leather of other animals, without hair on, other than leather of heading No 41.08 or 41.09 :</b>
	<b>4107.10</b>	– Of swine
		– Of reptiles :
	<b>4107.21</b>	– – Vegetable pre-tanned
	<b>4107.29</b>	– – Other
	<b>4107.90</b>	– Of other animals
<b>41.08</b>	<b>4108.00</b>	<b>Chamois (including combination chamois) leather</b>
<b>41.09</b>	<b>4109.00</b>	<b>Patent leather and patent laminated leather; metallised leather</b>
<b>41.10</b>	<b>4110.00</b>	<b>Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour</b>
<b>41.11</b>	<b>4111.00</b>	<b>Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls</b>

## CHAPTER 42

**ARTICLES OF LEATHER; SADDLERY AND HARNESS;  
TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS;  
ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)****Notes****1. This Chapter does not cover:**

- (a) Sterile surgical catgut or similar sterile suture materials (heading No 30.06);
- (b) Articles of apparel and clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No 43.03 or 43.04);
- (c) Made-up articles of netting (heading No 56.08);
- (d) Articles of Chapter 64;
- (e) Headgear or parts thereof of Chapter 65;
- (f) Whips, riding-crops or other articles of heading No 66.02;
- (g) Cuff-links, bracelets or other imitation jewellery (heading No 71.17);
- (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally in Section XV);
- (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading No 92.09);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading No 96.06.

**2. In addition to the provisions of Note 1 above, heading No 42.02 does not cover:**

- (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No 39.23);
- (b) Articles of plaiting materials (heading No 46.02);
- (c) Articles of precious metal, of metal clad with precious metal, of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71).

**3. For the purposes of heading No 42.03, the expression 'articles of apparel and clothing accessories' applies *inter alia* to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No 91.13).**

Heading No	HS Code	Description
42.01	4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material

Heading No	HS Code	Description
42.02		<p>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials :</p> <p>– Trunks, suit-cases, vanity cases, executive-cases, brief-cases, school satchels and similar containers :</p> <p>4202.11 – – With outer surface of leather, of composition leather or of patent leather</p> <p>4202.12 – – With outer surface of plastics or of textile materials</p> <p>4202.19 – – Other</p> <p>– Handbags, whether or not with shoulder strap, including those without handle :</p> <p>4202.21 – – With outer surface of leather, of composition leather or of patent leather</p> <p>4202.22 – – With outer surface of plastic sheeting or of textile materials</p> <p>4202.29 – – Other</p> <p>– Articles of a kind normally carried in the pocket or in the handbag :</p> <p>4202.31 – – With outer surface of leather, of composition leather or of patent leather</p> <p>4202.32 – – With outer surface of plastic sheeting or of textile materials</p> <p>4202.39 – – Other</p> <p>– Other :</p> <p>4202.91 – – With outer surface of leather, of composition leather or of patent leather</p> <p>4202.92 – – With outer surface of plastic sheeting or of textile materials</p> <p>4202.99 – – Other</p>
42.03		<p>Articles of apparel and clothing accessories, of leather or of composition leather :</p> <p>4203.10 – Articles of apparel</p> <p>– Gloves, mittens and mitts :</p> <p>4203.21 – – Specially designed for use in sports</p> <p>4203.29 – – Other</p> <p>4203.30 – Belts and bandoliers</p> <p>4203.40 – Other clothing accessories</p>
42.04	4204.00	Articles of leather, or of composition leathers, of a kind used in machinery or mechanical appliances or for other technical uses

Heading No	HS Code	Description
42.05	4205.00	Other articles of leather or of composition leather
42.06		Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons :
	4206.10	– Catgut
	4206.90	– Other

## CHAPTER 43

## FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

## Notes

1. Throughout the Nomenclature references to 'furskins', other than to raw furskins of heading No 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair on.
2. This Chapter does not cover:
  - (a) Birdskins or parts of birdskins, with their feathers or down (heading No 05.05 or 67.01);
  - (b) Raw hides or skins, with the hair on, of Chapter 41 (see Note 1 (c) to that Chapter);
  - (c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No 42.03);
  - (d) Articles of Chapter 64;
  - (e) Headgear or parts thereof of Chapter 65; or
  - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading No 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified within heading No 43.03 or 43.04 as the case may be.
5. Throughout the Nomenclature the expression 'artificial fur' means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading No 58.01 or 60.01).

Heading No	HS Code	Description
43.01		<b>Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No 41.01, 41.02 or 41.03 :</b>
	4301.10	– Of mink, whole, with or without head, tail or paws
	4301.20	– Of rabbit or hare, whole, with or without head, tail or paws
	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
	4301.40	– Of beaver, whole, with or without head, tail or paws
	4301.50	– Of musk-rat, whole, with or without head, tail or paws
	4301.60	– Of fox, whole, with or without head, tail or paws
	4301.70	– Of seal, whole, with or without head, tail or paws

Heading No	HS Code	Description
43.02	4301.80	– Other furskins, whole, with or without head, tail or paws
	4301.90	– Heads, tails, paws and other pieces or cuttings, suitable for furriers' use
		<b>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 No 43.03 :</b>
		– Whole skins, with or without head, tail or paws, not assembled :
	4302.11	– – Of mink
	4302.12	– – Of rabbit or hare
	4302.13	– – Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb
	4302.19	– – Other
	4302.20	– Heads, tails, paws and other pieces or cuttings, not assembled
	4302.30	– Whole skins and pieces or cuttings thereof, assembled
43.03		<b>Articles of apparel, clothing accessories and other articles of furskin :</b>
	4303.10	– Articles of apparel and clothing accessories
	4303.90	– Other
43.04	4304.00	<b>Artificial fur and articles thereof</b>

*SECTION IX***WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK;  
MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS;  
BASKETWARE AND WICKERWORK***CHAPTER 44***WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL****Notes****1. This Chapter does not cover :**

- (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No 12.11);
- (b) Bamboos or other plaiting materials of heading No 14.01;
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading No 14.04);
- (d) Activated charcoal (heading No 38.02);
- (e) Articles of heading No 42.02;
- (f) Goods of Chapter 46;
- (g) Footwear or parts thereof of Chapter 64;
- (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (ij) Goods of heading No 68.08;
- (k) Imitation jewellery of heading No 71.17;
- (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) Parts of firearms (heading No 93.05);
- (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading No 96.03; or
- (r) Articles of Chapter 97 (for example, works of art).

**2. In this Chapter, the expression 'densified wood' means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.****3. Headings Nos 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.**

4. Products of heading No 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading No 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. For the purposes of this Chapter and subject to Notes 1 (b) and 1 (f) above, any reference to 'wood' applies also to bamboo and other materials of a woody nature.

Heading No	HS Code	Description
<b>44.01</b>		<b>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 :</b>
	<b>4401.10</b>	– Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms
		– Wood in chips or particles :
	<b>4401.21</b>	– – Coniferous
	<b>4401.22</b>	– – Non-coniferous
	<b>4401.30</b>	– Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
<b>44.02</b>	<b>4402.00</b>	<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated</b>
<b>44.03</b>		<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared :</b>
	<b>4403.10</b>	– Treated with paint, stains, creosote or other preservatives
	<b>4403.20</b>	– Other, coniferous
		– Other, of the following tropical woods :
	<b>4403.31</b>	– – Dark Red Meranti, Light Red Meranti and Meranti Bakau
	<b>4403.32</b>	– – White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan
	<b>4403.33</b>	– – Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas
	<b>4403.34</b>	– – Okoumé, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makoré and Iroko
	<b>4403.35</b>	– – Tiama, Mansonia, Ilomba, Dibétou, Limba and Azobé
		– Other :
	<b>4403.91</b>	– – Of oak ( <i>Quercus</i> spp.)
	<b>4403.92</b>	– – Of beech ( <i>Fagus</i> spp.)
	<b>4403.99</b>	– – Other

Heading No	HS Code	Description
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
	4404.20	– Non-coniferous
44.05	4405.00	Wood wool; wood flour
44.06		Railway or tramway sleepers (cross-ties) of wood :
	4406.10	– Not impregnated
	4406.90	– Other
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm :
	4407.10	– Coniferous
		– Of the following tropical woods :
	4407.21	– – Dark Red Meranti, Light Red Meranti, Meranti Bakau, White Lauan, White Meranti, White Seraya, Yellow Meranti, Alan, Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas
	4407.22	– – Okoumé, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makoré, Iroko, Tiama, Mansonia, Ilomba, Dibétou, Limba and Azobé
	4407.23	– – Baboen, Mahogany (Swietenia spp.), Imbuia and Balsa
		– Other :
	4407.91	– – Of oak (Quercus spp.)
	4407.92	– – Of beech (Fagus spp.)
	4407.99	– – Other
44.08		Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm :
	4408.10	– Coniferous
	4408.20	– Of the following tropical woods : Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (Swietenia spp.), Palissandre du Brésil and Bois de Rose femelle
	4408.90	– Other
44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed :
	4409.10	– Coniferous

Heading No	HS Code	Description
44.10	4409.20	– Non-coniferous
		Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances :
	4410.10	– Of wood
44.11	4410.90	– Of other ligneous materials
		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances :
		– Fibreboard of a density exceeding 0,8 g/cm <sup>3</sup> :
	4411.11	– – Not mechanically worked or surface covered
	4411.19	– – Other
		– Fibreboard of a density exceeding 0,5 g/cm <sup>3</sup> but not exceeding 0,8 g/cm <sup>3</sup> :
	4411.21	– – Not mechanically worked or surface covered
	4411.29	– – Other
		– Fibreboard of a density exceeding 0,35 g/cm <sup>3</sup> but not exceeding 0,5 g/cm <sup>3</sup> :
	4411.31	– – Not mechanically worked or surface covered
	4411.39	– – Other
		– Other :
	4411.91	– – Not mechanically worked or surface covered
	4411.99	– – Other
44.12		Plywood, veneered panels and similar laminated wood :
		– Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness :
	4412.11	– – With at least one outer ply of the following tropical woods : Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (Swietenia spp.), Palissandre du Brésil or Bois de Rose femelle
	4412.12	– – Other, with at least one outer ply of non-coniferous wood
	4412.19	– – Other
		– Other, with at least one outer ply of non-coniferous wood :
	4412.21	– – Containing at least one layer of particle board
	4412.29	– – Other
		– Other :
	4412.91	– – Containing at least one layer of particle board
	4412.99	– – Other

Heading No	HS Code	Description
44.13	4413.00	Densified wood, in blocks, plates, strips or profile shapes
44.14	4414.00	Wooden frames for paintings, photographs, mirrors or similar objects
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood :
	4415.10	– Cases, boxes, crates, drums and similar packings; cable-drums
	4415.20	– Pallets, box pallets and other load boards
44.16	4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
44.17	4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes :
	4418.10	– Windows, French windows and their frames
	4418.20	– Doors and their frames and thresholds
	4418.30	– Parquet panels
	4418.40	– Shuttering for concrete constructional work
	4418.50	– Shingles and shakes
	4418.90	– Other
44.19	4419.00	Tableware and kitchenware, of wood
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94 :
	4420.10	– Statuettes and other ornaments, of wood
	4420.90	– Other
44.21		Other articles of wood :
	4421.10	– Clothes hangers
	4421.90	– Other

## CHAPTER 45

## CORK AND ARTICLES OF CORK

## Note

1. This Chapter does not cover :

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

Heading No	HS Code	Description
<b>45.01</b>		<b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork :</b>
	<b>4501.10</b>	– Natural cork, raw or simply prepared
	<b>4501.90</b>	– Other
<b>45.02</b>	<b>4502.00</b>	<b>Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)</b>
<b>45.03</b>		<b>Articles of natural cork :</b>
	<b>4503.10</b>	– Corks and stoppers
	<b>4503.90</b>	– Other
<b>45.04</b>		<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork :</b>
	<b>4504.10</b>	– Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs
	<b>4504.90</b>	– Other

## CHAPTER 46

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

## Notes

1. In this Chapter the expression 'plaiting materials' means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, raffia, narrow leaves or strips cut from broad leaves) or bark, unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This chapter does not cover:
  - (a) Wall coverings of heading No 48.14;
  - (b) Twine, cordage, ropes or cables, plaited or not (heading No 56.07);
  - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
  - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
  - (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
3. For the purposes of heading No 46.01, the expression 'plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands' means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Heading No	HS Code	Description
46.01		<b>Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens) :</b>
	4601.10	– Plaits and similar products of plaiting materials, whether or not assembled into strips
	4601.20	– Mats, matting and screens of vegetable materials
		– Other :
	4601.91	– – Of vegetable materials
46.02	4601.99	– – Other
		<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No 46.01; articles of loofah :</b>
	4602.10	– Of vegetable materials
	4602.90	– Other

## SECTION X

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

## CHAPTER 47

**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;  
WASTE AND SCRAP OF PAPER OR PAPERBOARD**

**Note**

1. For the purposes of heading No 47.02, the expression 'chemical wood pulp, dissolving grades' means chemical wood pulp having by weight an insoluble fraction of 92 % or more for soda or sulphate wood pulp or of 88 % or more for sulphite wood pulp after one hour in a caustic soda solution containing 18 % sodium hydroxide (NaOH) at 20 °C, and for sulphite wood pulp an ash content that does not exceed 0,15 % by weight.

Heading No	HS Code	Description
<b>47.01</b>	<b>4701.00</b>	<b>Mechanical wood pulp</b>
<b>47.02</b>	<b>4702.00</b>	<b>Chemical wood pulp, dissolving grades</b>
<b>47.03</b>		<b>Chemical wood pulp, soda or sulphate, other than dissolving grades :</b>
		– Unbleached :
	<b>4703.11</b>	– – Coniferous
	<b>4703.19</b>	– – Non-coniferous
		– Semi-bleached or bleached :
	<b>4703.21</b>	– – Coniferous
	<b>4703.29</b>	– – Non-coniferous
<b>47.04</b>		<b>Chemical wood pulp, sulphite, other than dissolving grades :</b>
		– Unbleached :
	<b>4704.11</b>	– – Coniferous
	<b>4704.19</b>	– – Non-coniferous
		– Semi-bleached or bleached :
	<b>4704.21</b>	– – Coniferous
	<b>4704.29</b>	– – Non-coniferous
<b>47.05</b>	<b>4705.00</b>	<b>Semi-chemical wood pulp</b>

Heading No	HS Code	Description
<b>47.06</b>		<b>Pulps of other fibrous cellulosic material :</b>
	<b>4706.10</b>	– Cotton linters pulp
		– Other :
	<b>4706.91</b>	– – Mechanical
	<b>4706.92</b>	– – Chemical
<b>47.07</b>	<b>4706.93</b>	– – Semi-chemical
		<b>Waste and scrap of paper or paperboard :</b>
	<b>4707.10</b>	– Of unbleached kraft paper or paperboard or of corrugated paper or paperboard
	<b>4707.20</b>	– Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass
	<b>4707.30</b>	– Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)
	<b>4707.90</b>	– Other, including unsorted waste and scrap

## CHAPTER 48

## PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

## Notes

1. This Chapter does not cover :
  - (a) Articles of Chapter 30;
  - (b) Stamping foils of heading No 32.12;
  - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
  - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading No 34.01), or with polishes, creams or similar preparations (heading No 34.05);
  - (e) Sensitized paper or paperboard of headings Nos 37.01 to 37.04;
  - (f) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No 48.14 (Chapter 39);
  - (g) Articles of heading No 42.02 (for example, travel goods);
  - (h) Articles of Chapter 46 (manufactures of plaiting material);
  - (i) Paper yarn or textile articles of paper yarn (Section XI);
  - (k) Articles of Chapter 64 or 65;
  - (l) Abrasive paper or paperboard (heading No 68.05) or paper or paperboard-backed mica (heading No 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
  - (m) Metal foil backed with paper or paperboard (Section XV);
  - (n) Articles of heading No 92.09; or
  - (o) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
2. Subject to the provisions of Note 6, headings Nos 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading No 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed, for example, by coating or impregnation.
3. In this Chapter, the expression 'newsprint' means uncoated paper of a kind used for the printing of newspapers, of which not less than 65 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process, unsized or very lightly sized, having a smoothness on each side not exceeding 200 seconds Bekk, weighing not less than 40 g/m<sup>2</sup> and not more than 57 g/m<sup>2</sup> and having an ash content by weight not exceeding 8 %.
4. In addition to hand-made paper and paperboard, heading No 48.02 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria :
  - For paper or paperboard weighing not more than 150 g/m<sup>2</sup> :
    - (a) containing 10 % or more of fibres obtained by a mechanical process, and :
      1. weighing not more than 80 g/m<sup>2</sup>; or
      2. coloured throughout the mass; or

- (b) containing more than 8 % ash, and :
    - 1. weighing not more than 80 g/m<sup>2</sup>; or
    - 2. coloured throughout the mass; or
  - (c) containing more than 3 % ash and having a brightness of 60 % or more <sup>(1)</sup>; or
  - (d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 % <sup>(1)</sup>, and a burst index equal to or less than 2,5 kPa/g/m<sup>2</sup>; or
  - (e) containing 3 % ash or less, having a brightness of 60 % or more <sup>(1)</sup>, and a burst index equal to or less than 2,5 kPa/g/m<sup>2</sup>.
- For paper or paperboard weighing more than 150 g/m<sup>2</sup> :
- (a) coloured throughout the mass; or
  - (b) having a brightness of 60 % or more over <sup>(1)</sup>, and
    - 1. a caliper of 225 µm (microns) or less; or
    - 2. a caliper more than 225 µm (microns) but not more than 508 µm (microns) and an ash content more than 3 %; or
  - (c) having a brightness of less than 60 % <sup>(1)</sup>, a caliper of 254 µm (microns) or less and an ash content more than 8 %.
- Heading No 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.
5. In this Chapter, 'kraft paper and paperboard' means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
6. Paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings Nos 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
7. Headings Nos 48.01, 48.02, 48.04 to 48.08, 48.10 and 48.11 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :
- (a) In strips or rolls of a width exceeding 15 cm; or
  - (b) In rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
- Except that hand-made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 6, in heading No 48.02.
8. For the purposes of heading No 48.14, the expression 'wallpaper and similar wall coverings' applies only to :
- (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration :
    - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g. with textile flock), whether or not coated or covered with transparent protective plastics;
    - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
    - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

<sup>(1)</sup> Brightness is to be measured by the Elrepho, GE or any equivalent internationally recognised brightness testing method.

- (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
- (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
- (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.
- Products on a base of paper or paperboard, suitable for use both as floor coverings and wall coverings are to be classified within heading No 48.15.
9. Heading No 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
10. Heading No 48.23 applies *inter alia* to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
11. Except for the goods of heading No 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods fall within Chapter 49.

#### Subheading Notes

1. For the purposes of subheadings 4804.11 and 4804.19, 'kraftliner' means machine-finished or machine-glazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m<sup>2</sup> and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

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

2. For the purposes of subheadings 4804.21 and 4804.29, 'sack kraft paper' means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications :
- (a) Having a Mullen burst index of not less than 38 and a stretch factor of more than 4,5 % in the cross direction and of more than 2 % in the machine direction;

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

Weight (g/m <sup>2</sup> )	Minimum tear (mN)		Minimum tensile (kN/m)	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1 510	1,9	6
70	830	1 790	2,3	7,2
80	965	2 070	2,8	8,3
100	1 230	2 635	3,7	10,6
115	1 425	3 060	4,4	12,3

3. For the purposes of subheading 4805.10, 'semi-chemical fluting paper' means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 60 (Concora Medium Test with 60 minutes of conditioning) crush resistance exceeding 20 kgf at 50 % relative humidity, at 23 °C.
4. For the purposes of subheading 4805.30, 'sulphite wrapping paper' means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 15.
5. For the purposes of subheading 4810.21, 'light-weight coated paper' means paper, coated on both sides, of a total weight not exceeding 72 g/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Heading No	HS Code	Description
48.01	4801.00	Newsprint, in rolls or sheets
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No 48.01 or 48.03; hand-made paper and paperboard :
	4802.10	– Hand-made paper and paperboard
	4802.20	– Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard
	4802.30	– Carbonising base paper
	4802.40	– Wallpaper base
		– Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :
	4802.51	– – Weighing less than 40 g/m <sup>2</sup>
	4802.52	– – Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>
	4802.53	– – Weighing more than 150 g/m <sup>2</sup>

Heading No	HS Code	Description
	4802.60	— Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process
48.03	4803.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state
48.04		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No 48.02 or 48.03 :
		— Kraftliner :
	4804.11	— — Unbleached
	4804.19	— — Other
		— Sack kraft paper :
	4804.21	— — Unbleached
	4804.29	— — Other
		— Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less :
	4804.31	— — Unbleached
	4804.39	— — Other
		— Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :
	4804.41	— — Unbleached
	4804.42	— — Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process
	4804.49	— — Other
		— Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more :
	4804.51	— — Unbleached
	4804.52	— — Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process
	4804.59	— — Other
48.05		Other uncoated paper and paperboard, in rolls or sheets :
	4805.10	— Semi-chemical fluting paper (corrugating medium)
		— Multi-ply paper and paperboard :
	4805.21	— — Each layer bleached
	4805.22	— — With only one outer layer bleached
	4805.23	— — Having three or more layers, of which only the two outer layers are bleached

Heading No	HS Code	Description
48.06	4805.29	— — Other
	4805.30	— Sulphite wrapping paper
	4805.40	— Filter paper and paperboard
	4805.50	— Felt paper and paperboard
	4805.60	— Other paper and paperboard, weighing 150 g/m <sup>2</sup> or less
	4805.70	— Other paper and paperboard, weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>
	4805.80	— Other paper and paperboard, weighing 225 g/m <sup>2</sup> or more
		<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets :</b>
	4806.10	— Vegetable parchment
	4806.20	— Greaseproof papers
48.07	4806.30	— Tracing papers
	4806.40	— Glassine and other glazed transparent or translucent papers
		<b>Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets :</b>
	4807.10	— Paper and paperboard, laminated internally with bitumen, tar or asphalt
		— Other :
48.08	4807.91	— — Straw paper and paperboard, whether or not covered with paper other than straw paper
	4807.99	— — Other
		<b>Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No 48.03 or 48.18 :</b>
	4808.10	— Corrugated paper and paperboard, whether or not perforated
	4808.20	— Sack kraft paper, creped or crinkled, whether or not embossed or perforated
48.09	4808.30	— Other kraft paper, creped or crinkled, whether or not embossed or perforated
	4808.90	— Other
		<b>Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state :</b>
	4809.10	— Carbon or similar copying papers
	4809.20	— Self-copy paper
	4809.90	— Other

Heading No	HS Code	Description
48.10		<p>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 sheets :</p> <ul style="list-style-type: none"> <li>— Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres : <ul style="list-style-type: none"> <li>4810.11 — — Weighing not more than 150 g/m<sup>2</sup></li> <li>4810.12 — — Weighing more than 150 g/m<sup>2</sup></li> </ul> </li> <li>— Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process : <ul style="list-style-type: none"> <li>4810.21 — — Light-weight coated paper</li> <li>4810.29 — — Other</li> </ul> </li> <li>— Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes : <ul style="list-style-type: none"> <li>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<sup>2</sup> or less</li> <li>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<sup>2</sup></li> <li>4810.39 — — Other</li> </ul> </li> <li>— Other paper and paperboard : <ul style="list-style-type: none"> <li>4810.91 — — Multi-ply</li> <li>4810.99 — — Other</li> </ul> </li> </ul>
48.11		<p>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No 48.03, 48.09, 48.10 or 48.18 :</p> <ul style="list-style-type: none"> <li>4811.10 — Tarred, bituminised or asphalted paper and paperboard</li> <li>— Gummed or adhesive paper and paperboard : <ul style="list-style-type: none"> <li>4811.21 — — Self-adhesive</li> <li>4811.29 — — Other</li> </ul> </li> <li>— Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) : <ul style="list-style-type: none"> <li>4811.31 — — Bleached, weighing more than 150 g/m<sup>2</sup></li> <li>4811.39 — — Other</li> </ul> </li> <li>4811.40 — Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol</li> <li>4811.90 — Other paper, paperboard, cellulose wadding and webs of soft cellulose</li> </ul>

Heading No	HS Code	Description
48.12	4812.00	Filter blocks, slabs and plates, of paper pulp
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
	4813.20	– In rolls of a width not exceeding 5 cm
	4813.90	– Other
48.14		Wallpaper and similar wall coverings; window transparencies of paper :
	4814.10	– ‘Ingrain’ paper
	4814.20	– Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics
	4814.30	– Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven
	4814.90	– Other
48.15	4815.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size
48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes :
	4816.10	– Carbon or similar copying papers
	4816.20	– Self-copy paper
	4816.30	– Duplicator stencils
	4816.90	– Other
48.17		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery :
	4817.10	– Envelopes
	4817.20	– Letter cards, plain postcards and correspondence cards
	4817.30	– Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
48.18		Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres :
	4818.10	– Toilet paper
	4818.20	– Handkerchiefs, cleansing or facial tissues and towels
	4818.30	– Tablecloths and serviettes
	4818.40	– Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles

Heading No	HS Code	Description
48.19	4818.50	— Articles of apparel and clothing accessories
	4818.90	— Other
		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like :
	4819.10	— Cartons, boxes and cases, of corrugated paper or paperboard
	4819.20	— Folding cartons, boxes and cases, of non-corrugated paper or paperboard
	4819.30	— Sacks and bags, having a base of a width of 40 cm or more
	4819.40	— Other sacks and bags, including cones
	4819.50	— Other packing containers, including record sleeves
	4819.60	— Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like
48.20		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise-books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard :
	4820.10	— Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles
	4820.20	— Exercise books
	4820.30	— Binders, folders and file covers
	4820.40	— Manifold business forms and interleaved carbon sets
	4820.50	— Albums for samples or for collections
	4820.90	— Other
48.21		Paper or paperboard labels of all kinds, whether or not printed :
	4821.10	— Printed
	4821.90	— Other
48.22		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened) :
	4822.10	— Of a kind used for winding textile yarn
	4822.90	— Other

Heading No	HS Code	Description
48.23		<p>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs or cellulose fibres :</p> <p>-- Gummed or adhesive paper, in strips or rolls :</p> <p>4823.11 -- Self-adhesive</p> <p>4823.19 -- Other</p> <p>4823.20 -- Filter paper and paperboard</p> <p>4823.30 -- Cards, not punched, for punch card machines, whether or not in strips</p> <p>4823.40 -- Rolls, sheets and dials, printed for self-recording apparatus</p> <p>-- Other paper and paperboard, of a kind used for writing, printing or other graphic purposes :</p> <p>4823.51 -- Printed, embossed or perforated</p> <p>4823.59 -- Other</p> <p>4823.60 -- Trays, dishes, plates, cups and the like, of paper or paperboard</p> <p>4823.70 -- Moulded or pressed articles of paper pulp</p> <p>4823.90 -- Other</p>

## CHAPTER 49

**PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY;  
MANUSCRIPTS, TYPESCRIPTS AND PLANS****Notes**

1. This Chapter does not cover :
  - (a) Photographic negatives or positives on transparent bases (Chapter 37);
  - (b) Maps, plans or globes, in relief, whether or not printed (heading No 90.23);
  - (c) Playing cards or other goods of Chapter 95; or
  - (d) Original engravings, prints or lithographs (heading No 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading No 97.04, antiques of an age exceeding 100 years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term 'printed' also means reproduced by means of a duplicating machine, produced under the control of a computer, embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading No 49.01, whether or not containing advertising material.
4. Heading No 49.01 also covers :
  - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
  - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
  - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No 49.11.
5. Subject to Note 3 to this Chapter, heading No 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading No 49.11.
6. For the purposes of heading No 49.03, the expression 'children's picture books' means books for children in which the pictures form the principal interest and the text is subsidiary.

Heading No	HS Code	Description
49.01		<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets :</b>
	4901.10	— In single sheets, whether or not folded
	4901.91	— Other : — — Dictionaries and encyclopaedias, and serial instalments thereof

Heading No	HS Code	Description
49.02	4901.99	— — Other
		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material :
	4902.10	— Appearing at least four times a week
	4902.90	— Other
49.03	4903.00	Children's picture, drawing or colouring books
49.04	4904.00	Music, printed or in manuscript, whether or not bound or illustrated
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed :
	4905.10	— Globes
		— Other :
	4905.91	— — In book form
	4905.99	— — Other
49.06	4906.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing
49.07	4907.00	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; cheque forms; banknotes, stock, share or bond certificates and similar documents of title
49.08		Transfers (decalcomanias) :
	4908.10	— Transfers (decalcomanias), vitrifiable
	4908.90	— Other
49.09	4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings
49.10	4910.00	Calendars of any kind, printed, including calendar blocks
49.11		Other printed matter, including printed pictures and photographs :
	4911.10	— Trade advertising material, commercial catalogues and the like
		— Other :
	4911.91	— — Pictures, designs and photographs
	4911.99	— — Other

*SECTION XI***TEXTILES AND TEXTILE ARTICLES****Notes**

## 1. This Section does not cover :

- (a) Animal brush-making bristles or hair (heading No 05.02); horsehair or horsehair waste (heading No 05.03);
- (b) Human hair or articles of human hair (heading No 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading No 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading No 25.24 or articles of asbestos or other products of heading No 68.12 or 68.13;
- (e) Articles of heading No 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials);
- (f) Sensitised textiles of headings Nos 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading No 43.03 or 43.04;
- (l) Articles of textile materials of heading No 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading No 68.05) and also carbon fibres or articles of carbon fibres of heading No 68.15;
- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings); or
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets).

2. (A) Goods classifiable in Chapters 50 to 55 or in heading No 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

## (B) For the purposes of the above rule :

- (a) Gimped horsehair yarn (heading No 51.10) and metallised yarn (heading No 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

- (b) The choice of appropriate heading shall be effected by determining *first* the Chapter and *then* the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
  - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
  - (d) Where a chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as 'twine, cordage, ropes and cables' :
- (a) Of silk or waste silk, measuring more than 20 000 decitex;
  - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10 000 decitex;
  - (c) Of true hemp or flax :
    - (i) Polished or glazed, measuring 1 429 decitex or more; or
    - (ii) Not polished or glazed, measuring more than 20 000 decitex;
  - (d) Of coir, consisting of three or more plies;
  - (e) Of other vegetable fibres, measuring more than 20 000 decitex; or
  - (f) Reinforced with metal thread.
- (B) Exceptions :
- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
  - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than five turns per metre of Chapter 54;
  - (c) Silkworm gut of heading No 50.06, and monofilaments of Chapter 54;
  - (d) Metallised yarn of heading No 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
  - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading No 56.06.
4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression 'put up for retail sale' in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up :
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding :
    - (i) 85 grams in the case of silk, waste silk or man-made filament yarn; or
    - (ii) 125 grams in other cases; .
  - (b) In balls, hanks or skeins of a weight not exceeding :
    - (i) 85 grams in the case of man-made filament yarn of less than 3 000 decitex, silk or silk waste;
    - (ii) 125 grams in the case of all other yarns of less than 2 000 decitex; or
    - (iii) 500 grams in other cases;

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

- (i) 85 grams in the case of silk, waste silk or man-made filament yarn; or
- (ii) 125 grams in other cases.

(B) Exceptions :

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

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

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

- (i) Of silk or waste silk, however put up; or
- (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;

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

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

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

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

- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1 000 grams;
- (b) Dressed; and
- (c) With a final 'Z' twist.

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

- |                                                                                     |            |
|-------------------------------------------------------------------------------------|------------|
| — Single yarn of nylon or other polyamides, or of polyesters :                      | 60 cN/tex, |
| — Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters : | 53 cN/tex, |
| — Single, multiple (folded) or cabled yarn of viscose rayon :                       | 27 cN/tex. |

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

- (a) Cut otherwise than into squares or rectangles;
- (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
- (c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
- (d) Cut to size and having undergone a process of drawn thread work;

- (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
  - (f) Knitted or crocheted to shape, presented in the form of a number of items in the length.
8. Chapters 50 to 55 and, except where the context otherwise requires, Chapters 56 to 60, do not apply to goods made up within the meaning of Note 7 above. Chapters 50 to 55 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. For the purposes of this Section, the expression 'impregnated' includes 'dipped'.
12. For the purposes of this Section, the expression 'polyamides' includes 'aramids'.
13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale.

#### Subheading Notes

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

(a) '*Elastomeric yarn*' :

Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one-and-a-half times its original length.

(b) '*Unbleached yarn*' :

Yarn which :

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour (grey yarn), manufactured from garnetted stock.

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

(c) '*Bleached yarn*' :

Yarn which :

- (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- (ii) consists of a mixture of unbleached and bleached fibres; or
- (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(d) '*Coloured (dyed or printed) yarn*' :

Yarn which :

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour or printed, or made from dyed or printed fibres;
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

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

(e) '*Unbleached woven fabric*' :

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

(f) '*Bleached woven fabric*' :

Woven fabric which :

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn; or
- (iii) consists of unbleached and bleached yarn.

(g) '*Dyed woven fabric*' :

Woven fabric which :

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

(h) '*Woven fabric of yarns of different colours*' :

Woven fabric (other than printed woven fabric) which :

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

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

(ij) '*Printed woven fabric*' :

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

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

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

(k) *'Plain weave'* :

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

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

## (B) For the application of this rule :

- (a) where appropriate, only the part which determines the classification under interpretative Rule 3 shall be taken into account;
- (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
- (c) in the case of embroidery of heading No 58.10 only the ground fabric shall be taken into account. However, embroidery without visible ground shall be classified with reference to the embroidering threads alone.

## CHAPTER 50

## SILK

Heading No	HS Code	Description
50.01	5001.00	Silk-worm cocoons suitable for reeling
50.02	5002.00	Raw silk (not thrown)
50.03		Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock) :
	5003.10	– Not carded or combed
	5003.90	– Other
50.04	5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale
50.05	5005.00	Yarn spun from silk waste, not put up for retail sale
50.06	5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut
50.07		Woven fabrics of silk or of silk waste :
	5007.10	– Fabrics of noil silk
	5007.20	– Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk
	5007.90	– Other fabrics

## CHAPTER 51

## WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC

## Note

## 1. Throughout the Nomenclature :

- (a) 'Wool' means the natural fibre grown by sheep or lambs;
- (b) 'Fine animal hair' means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- (c) 'Coarse animal hair' means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading No 05.02) and horsehair (heading No 05.03).

Heading No	HS Code	Description
<b>51.01</b>		<b>Wool, not carded or combed :</b>
		– Greasy, including fleece-washed wool :
	5101.11	– – Shorn wool
	5101.19	– – Other
		– Degreased, not carbonised :
	5101.21	– – Shorn wool
	5101.29	– – Other
	5101.30	– Carbonised
<b>51.02</b>		<b>Fine or coarse animal hair, not carded or combed :</b>
	5102.10	– Fine animal hair
	5102.20	– Coarse animal hair
<b>51.03</b>		<b>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock :</b>
	5103.10	– Noils of wool or of fine animal hair
	5103.20	– Other waste of wool or of fine animal hair
	5103.30	– Waste of coarse animal hair
<b>51.04</b>	5104.00	<b>Garnetted stock of wool or of fine or coarse animal hair</b>
<b>51.05</b>		<b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments) :</b>
	5105.10	– Carded wool

Heading No	HS Code	Description
		– Wool tops and other combed wool :
	5105.21	– – Combed wool in fragments
	5105.29	– – Other
	5105.30	– Fine animal hair, carded or combed
	5105.40	– Coarse animal hair, carded or combed
51.06		Yarn of carded wool, not put up for retail sale :
	5106.10	– Containing 85 % or more by weight of wool
	5106.20	– Containing less than 85 % by weight of wool
51.07		Yarn of combed wool, not put up for retail sale :
	5107.10	– Containing 85 % or more by weight of wool
	5107.20	– Containing less than 85 % by weight of wool
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale :
	5108.10	– Carded
	5108.20	– Combed
51.09		Yarn of wool or of fine animal hair, put up for retail sale :
	5109.10	– Containing 85 % or more by weight of wool or of fine animal hair
	5109.90	– Other
51.10	5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale
51.11		Woven fabrics of carded wool or of carded fine animal hair :
		– Containing 85 % or more by weight of wool or of fine animal hair :
	5111.11	– – Of a weight not exceeding 300 g/m <sup>2</sup>
	5111.19	– – Other
	5111.20	– Other, mixed mainly or solely with man-made filaments
	5111.30	– Other, mixed mainly or solely with man-made staple fibres
	5111.90	– Other
51.12		Woven fabrics of combed wool or of combed fine animal hair :
		– Containing 85 % or more by weight of wool or of fine animal hair :
	5112.11	– – Of a weight not exceeding 200 g/m <sup>2</sup>
	5112.19	– – Other
	5112.20	– Other, mixed mainly or solely with man-made filaments

Heading No	HS Code	Description
<b>51.13</b>	<b>5112.30</b>	– Other, mixed mainly or solely with man-made staple fibres
	<b>5112.90</b>	– Other
	<b>5113.00</b>	<b>Woven fabrics of coarse animal hair or of horsehair</b>

## CHAPTER 52

## COTTON

## Subheading Note

1. For the purposes of subheadings 5209.42 and 5211.42, the expression 'denim' means fabrics of three-thread or four-thread twill, including broken twill, warp faced, the warp yarns of which are dyed blue and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of blue than that of the warp yarns.

Heading No	HS Code	Description
52.01	5201.00	Cotton, not carded or combed
52.02		Cotton waste (including yarn waste and garnetted stock) :
	5202.10	– Yarn waste (including thread waste)
		– Other :
	5202.91	– – Garnetted stock
	5202.99	– – Other
52.03	5203.00	Cotton, carded or combed
52.04		Cotton sewing thread, whether or not put up for retail sale :
		– Not put up for retail sale :
	5204.11	– – Containing 85 % or more by weight of cotton
	5204.19	– – Other
	5204.20	– Put up for retail sale
52.05		Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale :
		– Single yarn, of uncombed fibres :
	5205.11	– – Measuring 714,29 decitex or more (not exceeding 14 metric number)
	5205.12	– – Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
	5205.13	– – Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
	5205.14	– – Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
	5205.15	– – Measuring less than 125 decitex (exceeding 80 metric number)

Heading No	HS Code	Description
		<ul style="list-style-type: none"> <li>– Single yarn, of combed fibres :</li> </ul>
	5205.21	– – Measuring 714,29 decitex or more (not exceeding 14 metric number)
	5205.22	– – Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
	5205.23	– – Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
	5205.24	– – Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
	5205.25	– – Measuring less than 125 decitex (exceeding 80 metric number)
		– Multiple (folded) or cabled yarn, of uncombed fibres :
	5205.31	– – Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)
	5205.32	– – Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)
	5205.33	– – Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)
	5205.34	– – Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)
	5205.35	– – Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)
		– Multiple (folded) or cabled yarn, of combed fibres :
	5205.41	– – Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)
	5205.42	– – Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)
	5205.43	– – Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)
	5205.44	– – Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)
	5205.45	– – Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)
52.06		<p>Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale :</p> <ul style="list-style-type: none"> <li>– Single yarn, of uncombed fibres :</li> </ul>
	5206.11	– – Measuring 714,29 decitex or more (not exceeding 14 metric number)
	5206.12	– – Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
	5206.13	– – Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
	5206.14	– – Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)

Heading No	HS Code	Description
	5206.15	— — Measuring less than 125 decitex (exceeding 80 metric number) — Single yarn, of combed fibres :
	5206.21	— — Measuring 714,29 decitex or more (not exceeding 14 metric number)
	5206.22	— — Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
	5206.23	— — Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
	5206.24	— — Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
	5206.25	— — Measuring less than 125 decitex (exceeding 80 metric number) — Multiple (folded) or cabled yarn, of uncombed fibres :
	5206.31	— — Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)
	5206.32	— — Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)
	5206.33	— — Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)
	5206.34	— — Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)
	5206.35	— — Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) — Multiple (folded) or cabled yarn, of combed fibres :
	5206.41	— — Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)
	5206.42	— — Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)
	5206.43	— — Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)
	5206.44	— — Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)
	5206.45	— — Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)
52.07		Cotton yarn (other than sewing thread) put up for retail sale :
	5207.10	— Containing 85 % or more by weight of cotton
	5207.90	— Other
52.08		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> :
		— Unbleached :
	5208.11	— — Plain weave, weighing not more than 100 g/m <sup>2</sup>

Heading No	HS Code	Description
	5208.12	— — Plain weave, weighing more than 100 g/m <sup>2</sup>
	5208.13	— — 3-thread or 4-thread twill, including cross twill
	5208.19	— — Other fabrics
		— Bleached :
	5208.21	— — Plain weave, weighing not more than 100 g/m <sup>2</sup>
	5208.22	— — Plain weave, weighing more than 100 g/m <sup>2</sup>
	5208.23	— — 3-thread or 4-thread twill, including cross twill
	5208.29	— — Other fabrics
		— Dyed :
	5208.31	— — Plain weave, weighing not more than 100 g/m <sup>2</sup>
	5208.32	— — Plain weave, weighing more than 100 g/m <sup>2</sup>
	5208.33	— — 3-thread or 4-thread twill, including cross twill
	5208.39	— — Other fabrics
		— Of yarns of different colours :
	5208.41	— — Plain weave, weighing not more than 100 g/m <sup>2</sup>
	5208.42	— — Plain weave, weighing more than 100 g/m <sup>2</sup>
	5208.43	— — 3-thread or 4-thread twill, including cross twill
	5208.49	— — Other fabrics
		— Printed :
	5208.51	— — Plain weave, weighing not more than 100 g/m <sup>2</sup>
	5208.52	— — Plain weave, weighing more than 100 g/m <sup>2</sup>
	5208.53	— — 3-thread or 4-thread twill, including cross twill
	5208.59	— — Other fabrics
52.09		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> :
		— Unbleached :
	5209.11	— — Plain weave
	5209.12	— — 3-thread or 4-thread twill, including cross twill
	5209.19	— — Other fabrics

Heading No	HS Code	Description
52.10		— Bleached :
	5209.21	— — Plain weave
	5209.22	— — 3-thread or 4-thread twill, including cross twill
	5209.29	— — Other fabrics
		— Dyed :
	5209.31	— — Plain weave
	5209.32	— — 3-thread or 4-thread twill, including cross twill
	5209.39	— — Other fabrics
		— Of yarns of different colours :
	5209.41	— — Plain weave
	5209.42	— — Denim
	5209.43	— — Other fabrics of 3-thread or 4-thread twill, including cross twill
	5209.49	— — Other fabrics
		— Printed :
	5209.51	— — Plain weave
	5209.52	— — 3-thread or 4-thread twill, including cross twill
	5209.59	— — Other fabrics
		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> :
		— Unbleached :
	5210.11	— — Plain weave
	5210.12	— — 3-thread or 4-thread twill, including cross twill
	5210.19	— — Other fabrics
		— Bleached :
	5210.21	— — Plain weave
	5210.22	— — 3-thread or 4-thread twill, including cross twill :
	5210.29	— — Other fabrics
		— Dyed :
	5210.31	— — Plain weave

Heading No	HS Code	Description
52.11	5210.32	— — 3-thread or 4-thread twill, including cross twill
	5210.39	— — Other fabrics
		— Of yarns of different colours :
	5210.41	— — Plain weave
	5210.42	— — 3-thread or 4-thread twill, including cross twill
	5210.49	— — Other fabrics
		— Printed :
	5210.51	— — Plain weave
	5210.52	— — 3-thread or 4-thread twill, including cross twill
	5210.59	— — Other fabrics
		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> :
		— Unbleached :
	5211.11	— — Plain weave
	5211.12	— — 3-thread or 4-thread twill, including cross twill
	5211.19	— — Other fabrics
		— Bleached :
	5211.21	— — Plain weave
	5211.22	— — 3-thread or 4-thread twill, including cross twill
	5211.29	— — Other fabrics
		— Dyed :
	5211.31	— — Plain weave
	5211.32	— — 3-thread or 4-thread twill, including cross twill
	5211.39	— — Other fabrics
		— Of yarns of different colours :
	5211.41	— — Plain weave
	5211.42	— — Denim
	5211.43	— — Other fabrics of 3-thread or 4-thread twill, including cross twill
	5211.49	— — Other fabrics

Heading No	HS Code	Description
52.12		— Printed :
	5211.51	— — Plain weave
	5211.52	— — 3-thread or 4-thread twill, including cross twill
	5211.59	— — Other fabrics
		Other woven fabrics of cotton :
		— Weighing not more than 200 g/m <sup>2</sup> :
	5212.11	— — Unbleached
	5212.12	— — Bleached
	5212.13	— — Dyed
	5212.14	— — Of yarns of different colours
	5212.15	— — Printed
		— Weighing more than 200 g/m <sup>2</sup> :
	5212.21	— — Unbleached
	5212.22	— — Bleached
	5212.23	— — Dyed
	5212.24	— — Of yarns of different colours
	5212.25	— — Printed

## CHAPTER 53

OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN  
AND WOVEN FABRICS OF PAPER YARN

Heading No	HS Code	Description
<b>53.01</b>		<b>Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock) :</b>
	<b>5301.10</b>	– Flax, raw or retted
		– Flax, broken, scutched, hackled or otherwise processed, but not spun :
	<b>5301.21</b>	– – Broken or scutched
	<b>5301.29</b>	– – Other
	<b>5301.30</b>	– Flax tow and waste
<b>53.02</b>		<b>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) :</b>
	<b>5302.10</b>	– True hemp, raw or retted
	<b>5302.90</b>	– Other
<b>53.03</b>		<b>Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock) :</b>
	<b>5303.10</b>	– Jute and other textile bast fibres, raw or retted
	<b>5303.90</b>	– Other
<b>53.04</b>		<b>Sisal and other textile fibres of the genus <i>Agave</i>, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock) :</b>
	<b>5304.10</b>	– Sisal and other textile fibres of the genus <i>Agave</i> , raw
	<b>5304.90</b>	– Other
<b>53.05</b>		<b>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) :</b>
		– Of coconut (coir) :
	<b>5305.11</b>	– – Raw
	<b>5305.19</b>	– – Other
		– Of abaca :
	<b>5305.21</b>	– – Raw

Heading No	HS Code	Description
53.06	5305.29	— — Other
		— Other :
	5305.91	— — Raw
	5305.99	— — Other
		Flax yarn :
	5306.10	— Single
	5306.20	— Multiple (folded) or cabled
		Yarn of jute or of other textile bast fibres of heading No 53.03 :
	5307.10	— Single
	5307.20	— Multiple (folded) or cabled
		Yarn of other vegetable textile fibres; paper yarn :
	5308.10	— Coir yarn
	5308.20	— True hemp yarn
	5308.30	— Paper yarn
	5308.90	— Other
53.09		Woven fabrics of flax :
		— Containing 85 % or more by weight of flax :
	5309.11	— — Unbleached or bleached
	5309.19	— — Other
		— Containing less than 85 % by weight of flax :
	5309.21	— — Unbleached or bleached
	5309.29	— — Other
		Woven fabrics of jute or of other textile bast fibres of heading No 53.03 :
53.10	5310.10	— Unbleached
	5310.90	— Other
		Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn
53.11	5311.00	

## CHAPTER 54

## MAN-MADE FILAMENTS

## Notes

1. Throughout the Nomenclature, the term 'man-made fibres' means staple fibres and filaments of organic polymers produced by manufacturing processes, either :

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

The terms 'synthetic' and 'artificial', used in relation to fibres, mean : synthetic : fibres as defined at (a); artificial : fibres as defined at (b).

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

2. Headings Nos 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

Heading No	HS Code	Description
<b>54.01</b>		<b>Sewing thread of man-made filaments, whether or not put up for retail sale :</b>
	<b>5401.10</b>	– Of synthetic filaments
	<b>5401.20</b>	– Of artificial filaments
<b>54.02</b>		<b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex :</b>
	<b>5402.10</b>	– High tenacity yarn of nylon or other polyamides
	<b>5402.20</b>	– High tenacity yarn of polyesters
		– Textured yarn :
	<b>5402.31</b>	– – Of nylon or other polyamides, measuring per single yarn not more than 50 tex
	<b>5402.32</b>	– – Of nylon or other polyamides, measuring per single yarn more than 50 tex
	<b>5402.33</b>	– – Of polyesters
	<b>5402.39</b>	– – Other
		– Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :
	<b>5402.41</b>	– – Of nylon or other polyamides
	<b>5402.42</b>	– – Of polyesters, partially oriented
	<b>5402.43</b>	– – Of polyesters, other
	<b>5402.49</b>	– – Other

Heading No	HS Code	Description
54.03		– Other yarn, single, with a twist exceeding 50 turns per metre :
	5402.51	– – Of nylon or other polyamides
	5402.52	– – Of polyesters
	5402.59	– – Other
		– Other yarn, multiple (folded) or cabled :
	5402.61	– – Of nylon or other polyamides
	5402.62	– – Of polyesters
	5402.69	– – Other
		<b>Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex :</b>
	5403.10	– High tenacity yarn of viscose rayon
	5403.20	– Textured yarn
		– Other yarn, single :
	5403.31	– – Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre
	5403.32	– – Of viscose rayon, with a twist exceeding 120 turns per metre
	5403.33	– – Of cellulose acetate
	5403.39	– – Other
		– Other yarn, multiple (folded) or cabled :
	5403.41	– – Of viscose rayon
	5403.42	– – Of cellulose acetate
	5403.49	– – Other
54.04		<b>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 :</b>
	5404.10	– Monofilament
	5404.90	– Other
54.05	5405.00	<b>Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm</b>
54.06		<b>Man-made filament yarn (other than sewing thread), put up for retail sale :</b>
	5406.10	– Synthetic filament yarn
	5406.20	– Artificial filament yarn

Heading No	HS Code	Description
<b>54.07</b>		<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No 54.04 :</b>
	<b>5407.10</b>	– Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters
	<b>5407.20</b>	– Woven fabrics obtained from strip or the like
	<b>5407.30</b>	– Fabrics specified in Note 9 to Section XI
		– Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :
	<b>5407.41</b>	– – Unbleached or bleached
	<b>5407.42</b>	– – Dyed
	<b>5407.43</b>	– – Of yarns of different colours
	<b>5407.44</b>	– – Printed
		– Other woven fabrics, containing 85 % or more by weight of textured polyester filaments :
	<b>5407.51</b>	– – Unbleached or bleached
	<b>5407.52</b>	– – Dyed
	<b>5407.53</b>	– – Of yarns of different colours
	<b>5407.54</b>	– – Printed
	<b>5407.60</b>	– Other woven fabrics, containing 85 % or more by weight of non-textured polyester filaments
		– Other woven fabrics, containing 85 % or more by weight of synthetic filaments :
	<b>5407.71</b>	– – Unbleached or bleached
	<b>5407.72</b>	– – Dyed
	<b>5407.73</b>	– – Of yarns of different colours
	<b>5407.74</b>	– – Printed
		– Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton :
	<b>5407.81</b>	– – Unbleached or bleached
	<b>5407.82</b>	– – Dyed
	<b>5407.83</b>	– – Of yarns of different colours
	<b>5407.84</b>	– – Printed
		– Other woven fabrics :
	<b>5407.91</b>	– – Unbleached or bleached
	<b>5407.92</b>	– – Dyed
	<b>5407.93</b>	– – Of yarns of different colours
	<b>5407.94</b>	– – Printed

Heading No	HS Code	Description
<b>54.08</b>		<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No 54.05 :</b>
	<b>5408.10</b>	– Woven fabrics obtained from high tenacity yarn, of viscose rayon
		– Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like :
	<b>5408.21</b>	– – Unbleached or bleached
	<b>5408.22</b>	– – Dyed
	<b>5408.23</b>	– – Of yarns of different colours
	<b>5408.24</b>	– – Printed
		– Other woven fabrics :
	<b>5408.31</b>	– – Unbleached or bleached
	<b>5408.32</b>	– – Dyed
	<b>5408.33</b>	– – Of yarns of different colours
	<b>5408.34</b>	– – Printed

## CHAPTER 55

## MAN-MADE STAPLE FIBRES

## Note

1. Headings Nos 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :

- (a) Length of tow exceeding 2 m;
- (b) Twist less than five turns per metre;
- (c) Measuring per filament less than 67 decitex;
- (d) Synthetic filament tow only : the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;
- (e) Total measurement of tow more than 20 000 decitex.

Tow of a length not exceeding 2 m is to be classified within heading No 55.03 or 55.04.

Heading No	HS Code	Description
<b>55.01</b>		<b>Synthetic filament tow :</b>
	<b>5501.10</b>	– Of nylon or other polyamides
	<b>5501.20</b>	– Of polyesters
	<b>5501.30</b>	– Acrylic or modacrylic
	<b>5501.90</b>	– Other
<b>55.02</b>	<b>5502.00</b>	<b>Artificial filament tow</b>
<b>55.03</b>		<b>Synthetic staple fibres, not carded, combed or otherwise processed for spinning :</b>
	<b>5503.10</b>	– Of nylon or other polyamides
	<b>5503.20</b>	– Of polyesters
	<b>5503.30</b>	– Acrylic or modacrylic
	<b>5503.40</b>	– Of polypropylene
	<b>5503.90</b>	– Other
<b>55.04</b>		<b>Artificial staple fibres, not carded, combed or otherwise processed for spinning :</b>
	<b>5504.10</b>	– Of viscose
	<b>5504.90</b>	– Other

Heading No	HS Code	Description
<b>55.05</b>		<b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres :</b>
	<b>5505.10</b>	– Of synthetic fibres
	<b>5505.20</b>	– Of artificial fibres
<b>55.06</b>		<b>Synthetic staple fibres, carded, combed or otherwise processed for spinning :</b>
	<b>5506.10</b>	– Of nylon or other polyamides
	<b>5506.20</b>	– Of polyesters
	<b>5506.30</b>	– Acrylic or modacrylic
	<b>5506.90</b>	– Other
<b>55.07</b>	<b>5507.00</b>	<b>Artificial staple fibres, carded, combed or otherwise processed for spinning</b>
<b>55.08</b>		<b>Sewing thread of man-made staple fibres, whether or not put up for retail sale :</b>
	<b>5508.10</b>	– Of synthetic staple fibres
	<b>5508.20</b>	– Of artificial staple fibres
<b>55.09</b>		<b>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale :</b>
		– Containing 85 % or more by weight of staple fibres of nylon or other polyamides :
	<b>5509.11</b>	– – Single yarn
	<b>5509.12</b>	– – Multiple (folded) or cabled yarn
		– Containing 85 % or more by weight of polyester staple fibres :
	<b>5509.21</b>	– – Single yarn
	<b>5509.22</b>	– – Multiple (folded) or cabled yarn
		– Containing 85 % or more by weight of acrylic or modacrylic staple fibres :
	<b>5509.31</b>	– – Single yarn
	<b>5509.32</b>	– – Multiple (folded) or cabled yarn
		– Other yarn, containing 85 % or more by weight of synthetic staple fibres :
	<b>5509.41</b>	– – Single yarn
	<b>5509.42</b>	– – Multiple (folded) or cabled yarn
		– Other yarn, of polyester staple fibres :
	<b>5509.51</b>	– – Mixed mainly or solely with artificial staple fibres
	<b>5509.52</b>	– – Mixed mainly or solely with wool or fine animal hair

Heading No	HS Code	Description
55.10	5509.53	— — Mixed mainly or solely with cotton
	5509.59	— — Other
		— Other yarn, of acrylic or modacrylic staple fibres :
	5509.61	— — Mixed mainly or solely with wool or fine animal hair
	5509.62	— — Mixed mainly or solely with cotton
	5509.69	— — Other
		— Other yarn :
	5509.91	— — Mixed mainly or solely with wool or fine animal hair
	5509.92	— — Mixed mainly or solely with cotton
	5509.99	— — Other
		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale :
		— Containing 85 % or more by weight of artificial staple fibres :
	5510.11	— — Single yarn
	5510.12	— — Multiple (folded) or cabled yarn
	5510.20	— Other yarn, mixed mainly or solely with wool or fine animal hair
	5510.30	— Other yarn, mixed mainly or solely with cotton
	5510.90	— Other yarn
55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale :
	5511.10	— Of synthetic staple fibres, containing 85 % or more by weight of such fibres
	5511.20	— Of synthetic staple fibres, containing less than 85 % by weight of such fibres
	5511.30	— Of artificial staple fibres
55.12		Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres :
		— Containing 85 % or more by weight of polyester staple fibres :
	5512.11	— — Unbleached or bleached
	5512.19	— — Other
		— Containing 85 % or more by weight of acrylic or modacrylic staple fibres :
	5512.21	— — Unbleached or bleached
	5512.29	— — Other
		— Other :
	5512.91	— — Unbleached or bleached

Heading No	HS Code	Description
55.13	5512.99	— — Other
		<b>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m<sup>2</sup> :</b>
		— Unbleached or bleached :
	5513.11	— — Of polyester staple fibres, plain weave
	5513.12	— — 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
	5513.13	— — Other woven fabrics of polyester staple fibres
	5513.19	— — Other woven fabrics
		— Dyed :
	5513.21	— — Of polyester staple fibres, plain weave
	5513.22	— — 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
	5513.23	— — Other woven fabrics of polyester staple fibres
	5513.29	— — Other woven fabrics
		— Of yarns of different colours :
	5513.31	— — Of polyester staple fibres, plain weave
	5513.32	— — 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
	5513.33	— — Other woven fabrics of polyester staple fibres
	5513.39	— — Other woven fabrics
		— Printed :
	5513.41	— — Of polyester staple fibres, plain weave
	5513.42	— — 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
	5513.43	— — Other woven fabrics of polyester staple fibres
	5513.49	— — Other woven fabrics
55.14		<b>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m<sup>2</sup> :</b>
		— Unbleached or bleached :
	5514.11	— — Of polyester staple fibres, plain weave
	5514.12	— — 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
	5514.13	— — Other woven fabrics of polyester staple fibres
	5514.19	— — Other woven fabrics

Heading No	HS Code	Description
55.15		– Dyed :
	5514.21	– – Of polyester staple fibres, plain weave
	5514.22	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
	5514.23	– – Other woven fabrics of polyester staple fibres
	5514.29	– – Other woven fabrics
		– Of yarns of different colours :
	5514.31	– – Of polyester staple fibres, plain weave
	5514.32	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
	5514.33	– – Other woven fabrics of polyester staple fibres
	5514.39	– – Other woven fabrics
		– Printed :
	5514.41	– – Of polyester staple fibres, plain weave
	5514.42	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
	5514.43	– – Other woven fabrics of polyester staple fibres
	5514.49	– – Other woven fabrics
		Other woven fabrics of synthetic staple fibres :
		– Of polyester staple fibres :
	5515.11	– – Mixed mainly or solely with viscose rayon staple fibres
	5515.12	– – Mixed mainly or solely with man-made filaments
	5515.13	– – Mixed mainly or solely with wool or fine animal hair
	5515.19	– – Other
		– Of acrylic or modacrylic staple fibres :
	5515.21	– – Mixed mainly or solely with man-made filaments
	5515.22	– – Mixed mainly or solely with wool or fine animal hair
	5515.29	– – Other
		– Other woven fabrics :
	5515.91	– – Mixed mainly or solely with man-made filaments
	5515.92	– – Mixed mainly or solely with wool or fine animal hair
	5515.99	– – Other

Heading No	HS Code	Description
<b>55.16</b>		<b>Woven fabrics of artificial staple fibres :</b>
		— <b>Containing 85 % or more by weight of artificial staple fibres :</b>
	<b>5516.11</b>	— — <b>Unbleached or bleached</b>
	<b>5516.12</b>	— — <b>Dyed</b>
	<b>5516.13</b>	— — <b>Of yarns of different colours</b>
	<b>5516.14</b>	— — <b>Printed</b>
		— <b>Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :</b>
	<b>5516.21</b>	— — <b>Unbleached or bleached</b>
	<b>5516.22</b>	— — <b>Dyed</b>
	<b>5516.23</b>	— — <b>Of yarns of different colours</b>
	<b>5516.24</b>	— — <b>Printed</b>
		— <b>Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :</b>
	<b>5516.31</b>	— — <b>Unbleached or bleached</b>
	<b>5516.32</b>	— — <b>Dyed</b>
	<b>5516.33</b>	— — <b>Of yarns of different colours</b>
	<b>5516.34</b>	— — <b>Printed</b>
		— <b>Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton :</b>
	<b>5516.41</b>	— — <b>Unbleached or bleached</b>
	<b>5516.42</b>	— — <b>Dyed</b>
	<b>5516.43</b>	— — <b>Of yarns of different colours</b>
	<b>5516.44</b>	— — <b>Printed</b>
		— <b>Other :</b>
	<b>5516.91</b>	— — <b>Unbleached or bleached</b>
	<b>5516.92</b>	— — <b>Dyed</b>
	<b>5516.93</b>	— — <b>Of yarns of different colours</b>
	<b>5516.94</b>	— — <b>Printed</b>

## CHAPTER 56

**WADDING, FELT AND NON-WOVENS; SPECIAL YARNS;  
TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF**

**Notes**

## 1. This Chapter does not cover :

- (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading No 34.01, polishes, creams or similar preparations of heading No 34.05, fabric softeners of heading No 38.09) where the textile material is present merely as a carrying medium;
- (b) Textile products of heading No 58.11;
- (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading No 68.05);
- (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No 68.14); or
- (e) Metal foil on a backing of felt or nonwovens (Section XV).

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

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

Heading No 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings Nos 56.02 and 56.03 do not, however, cover :

- (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
- (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
- (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

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

Heading No	HS Code	Description
<b>56.01</b>		<b>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps :</b>
	<b>5601.10</b>	<b>— Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding</b>

Heading No	HS Code	Description
		– Wadding; other articles of wadding :
	5601.21	– – Of cotton
	5601.22	– – Of man-made fibres
	5601.29	– – Other
	5601.30	– Textile flock and dust and mill neps
56.02		Felt, whether or not impregnated, coated, covered or laminated :
	5602.10	– Needleloom felt and stitch-bonded fibre fabrics
		– Other felt, not impregnated, coated, covered or laminated :
	5602.21	– – Of wool or fine animal hair
	5602.29	– – Of other textile materials
	5602.90	– Other
56.03	5603.00	Nonwovens, whether or not impregnated, coated, covered or laminated
56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics :
	5604.10	– Rubber thread and cord, textile covered
	5604.20	– High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated
	5604.90	– Other
56.05	5605.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal
56.06	5606.00	Gimped yarn, and strip and the like of heading No 54.04 or 54.05, gimped (other than those of heading No 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn
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 :
	5607.10	– Of jute or other textile bast fibres of heading No 53.03
		– Of sisal or other textile fibres of the genus Agave :
	5607.21	– – Binder or baler twine
	5607.29	– – Other
	5607.30	– Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres

Heading No	HS Code	Description
56.08		— Of polyethylene or polypropylene :
	5607.41	— — Binder or baler twine
	5607.49	— — Other
	5607.50	— Of other synthetic fibres
	5607.90	— Other
		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
	5608.19	— — Other
	5608.90	— Other
56.09	5609.00	Articles of yarn, strip or the like of heading No 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included

## CHAPTER 57

## CARPETS AND OTHER TEXTILE FLOOR COVERINGS

## Notes

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

Heading No	HS Code	Description
<b>57.01</b>		<b>Carpets and other textile floor coverings, knotted, whether or not made up :</b>
	<b>5701.10</b>	– Of wool or fine animal hair
	<b>5701.90</b>	– Of other textile materials
<b>57.02</b>		<b>Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including 'Kelem', 'Schumacks', 'Karamanie' and similar hand-woven rugs :</b>
	<b>5702.10</b>	– 'Kelem', 'Schumacks', 'Karamanie' and similar hand-woven rugs
	<b>5702.20</b>	– Floor coverings of coconut fibres (coir)
		– Other, of pile construction, not made up :
	<b>5702.31</b>	– – Of wool or fine animal hair
	<b>5702.32</b>	– – Of man-made textile materials
	<b>5702.39</b>	– – Of other textile materials
		– Other, of pile construction, made up :
	<b>5702.41</b>	– – Of wool or fine animal hair
	<b>5702.42</b>	– – Of man-made textile materials
	<b>5702.49</b>	– – Of other textile materials
		– Other, not of pile construction, not made up :
	<b>5702.51</b>	– – Of wool or fine animal hair
	<b>5702.52</b>	– – Of man-made textile materials
	<b>5702.59</b>	– – Of other textile materials
		– Other, not of pile construction, made up :
	<b>5702.91</b>	– – Of wool or fine animal hair

Heading No	HS Code	Description
57.03	5702.92	— — Of man-made textile materials
	5702.99	— — Of other textile materials
		<b>Carpets and other textile floor coverings, tufted, whether or not made up :</b>
	5703.10	— Of wool or fine animal hair
	5703.20	— Of nylon or other polyamides
	5703.30	— Of other man-made textile materials
57.04	5703.90	— Of other textile materials
		<b>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up :</b>
	5704.10	— Tiles, having a maximum surface area of 0,3 m <sup>2</sup>
57.05	5704.90	— Other
	5705.00	<b>Other carpets and other textile floor coverings, whether or not made up</b>

## CHAPTER 58

SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS;  
LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY

## Notes

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading No 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading No 58.03, 'gauze' means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading No 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading No 56.08.
5. For the purposes of heading No 58.06, the expression 'narrow woven fabrics' means :
  - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
  - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
  - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.
 Narrow woven fabrics with woven fringes are to be classified in heading No 58.08.
6. In heading No 58.10, the expression 'embroidery' means *inter alia* embroidery with metal or glass thread on a visible ground of textile fabric, and sewn *appliqué* work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading No 58.05).
7. In addition to the products of heading No 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading No	HS Code	Description
<b>58.01</b>		<b>Woven pile fabrics and chenille fabrics, other than fabrics of heading No 58.02 or 58.06 :</b>
	<b>5801.10</b>	– Of wool or fine animal hair
		– Of cotton :
	<b>5801.21</b>	– – Uncut weft pile fabrics
	<b>5801.22</b>	– – Cut corduroy
	<b>5801.23</b>	– – Other weft pile fabrics

Heading No	HS Code	Description
	5801.24	— — Warp pile fabrics, épinglé (uncut)
	5801.25	— — Warp pile fabrics, cut
	5801.26	— — Chenille fabrics
		— Of man-made fibres :
	5801.31	— — Uncut weft pile fabrics
	5801.32	— — Cut corduroy
	5801.33	— — Other weft pile fabrics
	5801.34	— — Warp pile fabrics, épinglé (uncut)
	5801.35	— — Warp pile fabrics, cut
	5801.36	— — Chenille fabrics
	5801.90	— Of other textile materials
58.02		<b>Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No 58.06; tufted textile fabrics, other than products of heading No 57.03 :</b>
		— Terry towelling and similar woven terry fabrics, of cotton :
	5802.11	— — Unbleached
	5802.19	— — Other
	5802.20	— Terry towelling and similar woven terry fabrics, of other textile materials
	5802.30	— Tufted textile fabrics
58.03		<b>Gauze, other than narrow fabrics of heading No 58.06 :</b>
	5803.10	— Of cotton
	5803.90	— Of other textile materials
58.04		<b>Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs :</b>
	5804.10	— Tulles and other net fabrics
		— Mechanically made lace :
	5804.21	— — Of man-made fibres
	5804.29	— — Of other textile materials
	5804.30	— Hand-made lace
58.05	5805.00	<b>Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up</b>

Heading No	HS Code	Description
<b>58.06</b>		<b>Narrow woven fabrics, other than goods of heading No 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) :</b>
	<b>5806.10</b>	– Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics
	<b>5806.20</b>	– Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread
		– Other woven fabrics :
	<b>5806.31</b>	– – Of cotton
	<b>5806.32</b>	– – Of man-made fibres
	<b>5806.39</b>	– – Of other textile materials
	<b>5806.40</b>	– Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
<b>58.07</b>		<b>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered :</b>
	<b>5807.10</b>	– Woven
	<b>5807.90</b>	– Other
<b>58.08</b>		<b>Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles :</b>
	<b>5808.10</b>	– Braids, in the piece
	<b>5808.90</b>	– Other
<b>58.09</b>	<b>5809.00</b>	<b>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included</b>
<b>58.10</b>		<b>Embroidery in the piece, in strips or in motifs :</b>
	<b>5810.10</b>	– Embroidery without visible ground
		– Other embroidery :
	<b>5810.91</b>	– – Of cotton
	<b>5810.92</b>	– – Of man-made fibres
	<b>5810.99</b>	– – Of other textile materials
<b>58.11</b>	<b>5811.00</b>	<b>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 No 58.10</b>

## CHAPTER 59

**IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS;  
TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE****Notes**

1. Except where the context otherwise requires, for the purposes of this Chapter, the expression 'textile fabrics' applies only to the woven fabrics of Chapters 50 to 55 and headings Nos 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading No 58.08 and the knitted or crocheted fabrics of heading No 60.02.
2. Heading No 59.03 applies to :
  - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than :
    - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
    - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 and 30 °C (usually Chapter 39);
    - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
    - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
    - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
    - (6) Textile products of heading No 58.11;
  - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading No 56.04.
3. For the purposes of heading No 59.05, the expression 'textile wall coverings' applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading No 48.14) or on a textile backing (generally heading No 59.07).
4. For the purposes of heading No 59.06, the expression 'rubberised textile fabrics' means :
  - (a) Textile fabrics impregnated, coated, covered or laminated with rubber :
    - (i) Weighing not more than 1 500 g/m<sup>2</sup>;  
or
    - (ii) Weighing more than 1 500 g/m<sup>2</sup> and containing more than 50 % by weight of textile material;
  - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No 56.04;
  - (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and
  - (d) Plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is more than mere reinforcement, other than textile products of heading No 58.11.

5. Heading No 59.07 does not apply to :

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments. However, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading No 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading No 68.14); or
- (h) Metal foil on a backing of textile fabrics (Section XV).

6. Heading No 59.10 does not apply to :

- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading No 40.10).

7. Heading No 59.11 applies to the following goods, which do not fall in any other heading of Section XI :

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings Nos 59.08 to 59.10), the following only :
  - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes;
  - (ii) Bolting cloth;
  - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
  - (iv) Flat woven textile fabric with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
  - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
  - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings Nos 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Heading No	HS Code	Description
<b>59.01</b>		<b>Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations :</b>
	<b>5901.10</b>	– Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like
	<b>5901.90</b>	– Other
<b>59.02</b>		<b>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon :</b>
	<b>5902.10</b>	– Of nylon or other polyamides
	<b>5902.20</b>	– Of polyesters
	<b>5902.90</b>	– Other
<b>59.03</b>		<b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 59.02 :</b>
	<b>5903.10</b>	– With polyvinyl chloride
	<b>5903.20</b>	– With polyurethane
	<b>5903.90</b>	– Other
<b>59.04</b>		<b>Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape :</b>
	<b>5904.10</b>	– Linoleum
		– Other :
	<b>5904.91</b>	– – With a base consisting of needleloom felt or nonwovens
	<b>5904.92</b>	– – With other textile base
<b>59.05</b>	<b>5905.00</b>	<b>Textile wall coverings</b>
<b>59.06</b>		<b>Rubberised textile fabrics, other than those of heading No 59.02 :</b>
	<b>5906.10</b>	– Adhesive tape of a width not exceeding 20 cm
		– Other :
	<b>5906.91</b>	– – Knitted or crocheted
	<b>5906.99</b>	– – Other
<b>59.07</b>	<b>5907.00</b>	<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like</b>
<b>59.08</b>	<b>5908.00</b>	<b>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated</b>
<b>59.09</b>	<b>5909.00</b>	<b>Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials</b>

Heading No	HS Code	Description
<b>59.10</b>	<b>5910.00</b>	<b>Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material</b>
<b>59.11</b>		<b>Textile products and articles, for technical uses, specified in Note 7 to this Chapter :</b>
	<b>5911.10</b>	— Textile fabrics, felt and felt-lined woven fabrics, combined with one or more layers of rubber, leather or other material, of a kind used for card clothing, and similar fabric for other technical uses
	<b>5911.20</b>	— Bolting cloth, whether or not made up
		— 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) :
	<b>5911.31</b>	— — Weighing less than 650 g/m <sup>2</sup>
	<b>5911.32</b>	— — Weighing 650 g/m <sup>2</sup> or more
	<b>5911.40</b>	— Straining cloth of a kind used in oil presses or the like, including that of human hair
	<b>5911.90</b>	— Other

## CHAPTER 60

## KNITTED OR CROCHETED FABRICS

## Notes

1. This Chapter does not cover :
  - (a) Crochet lace of heading No 58.04;
  - (b) Labels, badges and similar articles, knitted or crocheted, of heading No 58.07; or
  - (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading No 60.01.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Nomenclature any reference to 'knitted goods' includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Heading No	HS Code	Description
60.01		<b>Pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or crocheted :</b>
	6001.10	– 'Long pile' fabrics
		– Looped pile fabrics :
	6001.21	– – Of cotton
	6001.22	– – Of man-made fibres
	6001.29	– – Of other textile materials
		– Other :
	6001.91	– – Of cotton
	6001.92	– – Of man-made fibres
	6001.99	– – Of other textile materials
60.02		<b>Other knitted or crocheted fabrics :</b>
	6002.10	– Of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread
	6002.20	– Other, of a width not exceeding 30 cm
	6002.30	– Of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread
		– Other fabrics, warp knit (including those made on galloon knitting machines) :
	6002.41	– – Of wool or fine animal hair

Heading No	HS Code	Description
	6002.42	- - Of cotton
	6002.43	- - Of man-made fibres
	6002.49	- - Other
		- Other :
	6002.91	- - Of wool or fine animal hair
	6002.92	- - Of cotton
	6002.93	- - Of man-made fibres
	6002.99	- - Other

## CHAPTER 61

## ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

## Notes

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover :
  - (a) Goods of heading No 62.12;
  - (b) Worn clothing or other worn articles of heading No 63.09; or
  - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading No 90.21).
3. For the purposes of headings Nos 61.03 and 61.04 :
  - (a) The term 'suit' means a set of garments composed of two or three pieces made up in identical fabric and comprising :
    - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and
    - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition.

All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term 'suit' includes the following sets of garments, whether or not they fulfil all the above conditions :

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers,
  - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind,
  - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels;
- (b) The term 'ensemble' means a set of garments (other than suits and articles of heading No 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising :
    - one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
    - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term 'ensemble' does not apply to track suits or ski suits, of heading No 61.12.

4. Headings Nos 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm × 10 cm. Heading No 61.05 does not cover sleeveless garments.
5. For the purposes of heading No 61.11 :
- The expression 'babies' garments and clothing accessories' means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
  - Articles which are *prima facie* classifiable both in heading No 61.11 and in other headings of this Chapter are to be classified within heading No 61.11.
6. For the purposes of heading No 61.12 'ski suits' means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :
- a 'ski overall', that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
  - a 'ski ensemble', that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :
    - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
    - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
- The 'ski ensemble' may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
- All the components of a 'ski ensemble' must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
7. Garments which are *prima facie* classifiable both within heading No 61.13 and within other headings of this Chapter, excluding heading No 61.11, are to be classified within heading No 61.13.
8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified within the headings covering women's or girls' garments.
9. Articles of this Chapter may be made of metal thread.

Heading No	HS Code	Description
61.01		<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No 61.03 :</b>
	6101.10	— Of wool or fine animal hair
	6101.20	— Of cotton
	6101.30	— Of man-made fibres
	6101.90	— Of other textile materials
61.02		<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No 61.04 :</b>
	6102.10	— Of wool or fine animal hair

Heading No	HS Code	Description
61.03	6102.20	– Of cotton
	6102.30	– Of man-made fibres
	6102.90	– Of other textile materials
		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted :
		– Suits :
	6103.11	– – Of wool or fine animal hair
	6103.12	– – Of synthetic fibres
	6103.19	– – Of other textile materials
		– Ensembles :
	6103.21	– – Of wool or fine animal hair
	6103.22	– – Of cotton
	6103.23	– – Of synthetic fibres
	6103.29	– – Of other textile materials
		– Jackets and blazers :
	6103.31	– – Of wool or fine animal hair
	6103.32	– – Of cotton
	6103.33	– – Of synthetic fibres
	6103.39	– – Of other textile materials
		– Trousers, bib and brace overalls, breeches and shorts :
	6103.41	– – Of wool or fine animal hair
	6103.42	– – Of cotton
	6103.43	– – Of synthetic fibres
	6103.49	– – Of other textile materials
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted :
		– Suits :
	6104.11	– – Of wool or fine animal hair
	6104.12	– – Of cotton
	6104.13	– – Of synthetic fibres
	6104.19	– – Of other textile materials

Heading No	HS Code	Description
		– Ensembles :
	6104.21	– – Of wool or fine animal hair
	6104.22	– – Of cotton
	6104.23	– – Of synthetic fibres
	6104.29	– – Of other textile materials
		– Jackets and blazers :
	6104.31	– – Of wool or fine animal hair
	6104.32	– – Of cotton
	6104.33	– – Of synthetic fibres
	6104.39	– – Of other textile materials
		– Dresses :
	6104.41	– – Of wool or fine animal hair
	6104.42	– – Of cotton
	6104.43	– – Of synthetic fibres
	6104.44	– – Of artificial fibres
	6104.49	– – Of other textile materials
		– Skirts and divided skirts :
	6104.51	– – Of wool or fine animal hair
	6104.52	– – Of cotton
	6104.53	– – Of synthetic fibres
	6104.59	– – Of other textile materials
		– Trousers, bib and brace overalls, breeches and shorts :
	6104.61	– – Of wool or fine animal hair
	6104.62	– – Of cotton
	6104.63	– – Of synthetic fibres
	6104.69	– – Of other textile materials
61.05		Men's or boys' shirts, knitted or crocheted :
	6105.10	– Of cotton
	6105.20	– Of man-made fibres
	6105.90	– Of other textile materials

Heading No	HS Code	Description
<b>61.06</b>		<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted :</b>
	<b>6106.10</b>	— Of cotton
	<b>6106.20</b>	— Of man-made fibres
	<b>6106.90</b>	— Of other textile materials
<b>61.07</b>		<b>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted :</b>
		— Underpants and briefs :
	<b>6107.11</b>	— — Of cotton
	<b>6107.12</b>	— — Of man-made fibres
	<b>6107.19</b>	— — Of other textile materials
		— Nightshirts and pyjamas :
	<b>6107.21</b>	— — Of cotton
	<b>6107.22</b>	— — Of man-made fibres
	<b>6107.29</b>	— — Of other textile materials
		— Other :
	<b>6107.91</b>	— — Of cotton
	<b>6107.92</b>	— — Of man-made fibres
	<b>6107.99</b>	— — Of other textile materials
<b>61.08</b>		<b>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted :</b>
		— Slips and petticoats :
	<b>6108.11</b>	— — Of man-made fibres
	<b>6108.19</b>	— — Of other textile materials
		— Briefs and panties :
	<b>6108.21</b>	— — Of cotton
	<b>6108.22</b>	— — Of man-made fibres
	<b>6108.29</b>	— — Of other textile materials
		— Nightdresses and pyjamas :
	<b>6108.31</b>	— — Of cotton
	<b>6108.32</b>	— — Of man-made fibres
	<b>6108.39</b>	— — Of other textile materials

Heading No	HS Code	Description
61.09		– Other :
	6108.91	– – Of cotton
	6108.92	– – Of man-made fibres
	6108.99	– – Of other textile materials
		T-shirts, singlets and other vests, knitted or crocheted :
	6109.10	– Of cotton
	6109.90	– Of other textile materials
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted :
	6110.10	– Of wool or fine animal hair
	6110.20	– Of cotton
	6110.30	– Of man-made fibres
	6110.90	– Of other textile materials
61.11		Babies' garments and clothing accessories, knitted or crocheted :
	6111.10	– Of wool or fine animal hair
	6111.20	– Of cotton
	6111.30	– Of synthetic fibres
	6111.90	– Of other textile materials
		Tracksuits, skisuits and swimwear, knitted or crocheted :
		– Track suits :
	6112.11	– – Of cotton
	6112.12	– – Of synthetic fibres
	6112.19	– – Of other textile materials
	6112.20	– Ski suits
		– Men's or boys' swimwear :
	6112.31	– – Of synthetic fibres
	6112.39	– – Of other textile materials
		– Women's or girls' swimwear :
	6112.41	– – Of synthetic fibres
	6112.49	– – Of other textile materials
61.13	6113.00	Garments, made up of knitted or crocheted fabrics of heading No 59.03, 59.06 or 59.07

Heading No	HS Code	Description
<b>61.14</b>		<b>Other garments, knitted or crocheted :</b>
	6114.10	– Of wool or fine animal hair
	6114.20	– Of cotton
	6114.30	– Of man-made fibres
	6114.90	– Of other textile materials
<b>61.15</b>		<b>Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted :</b>
		– Panty hose and tights :
	6115.11	– – Of synthetic fibres, measuring per single yarn less than 67 decitex
	6115.12	– – Of synthetic fibres, measuring per single yarn 67 decitex or more
	6115.19	– – Of other textile materials
	6115.20	– Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex
		– Other :
	6115.91	– – Of wool or fine animal hair
	6115.92	– – Of cotton
	6115.93	– – Of synthetic fibres
	6115.99	– – Of other textile materials
<b>61.16</b>		<b>Gloves, mittens and mitts, knitted or crocheted :</b>
	6116.10	– Gloves impregnated, coated or covered with plastics or rubber
		– Other :
	6116.91	– – Of wool or fine animal hair
	6116.92	– – Of cotton
	6116.93	– – Of synthetic fibres
	6116.99	– – Of other textile materials
<b>61.17</b>		<b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories :</b>
	6117.10	– Shawls, scarves, mufflers, mantillas, veils and the like
	6117.20	– Ties, bow ties and cravats
	6117.80	– Other accessories
	6117.90	– Parts

## CHAPTER 62

## ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

## Notes

1. This Chapter applies only to made-up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading No 62.12).
2. This Chapter does not cover :
  - (a) Worn clothing or other worn articles of heading No 63.09; or
  - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading No 90.21).
3. For the purposes of headings Nos 62.03 and 62.04 :

- (a) The term 'suit' means a set of garments composed of two or three pieces made up in identical fabric and comprising :
  - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and
  - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition.

All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term 'suit' includes the following sets of garments, whether or not they fulfil all the above conditions :

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers,
- evening dress (tailcoat), generally made of black cloth, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind,
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

- (b) The term 'ensemble' means a set of garments (other than suits and articles of heading No 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising :
  - one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
  - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term 'ensemble' does not apply to track suits or ski suits, of heading No 62.11.

4. For the purposes of heading No 62.09 :

- (a) The expression 'babies' garments and clothing accessories' means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

- (b) Articles which are *prima facie* classifiable both within heading No 62.09 and within other headings of this Chapter are to be classified within heading No 62.09.
5. Garments which are *prima facie* classifiable both within heading No 62.10 and within other headings of this Chapter, excluding heading No 62.09, are to be classified within heading No 62.10.
6. For the purposes of heading No 62.11, 'ski suits' means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
- (a) a 'ski overall', that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a 'ski ensemble', that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
  - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
- The 'ski ensemble' may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
- All the components of a 'ski ensemble' must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading No 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified within heading No 62.14.
8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified within the headings covering women's or girls' garments.
9. Articles of this Chapter may be made of metal thread.

Heading No	HS Code	Description
<b>62.01</b>		<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No 62.03 :</b>
		— Overcoats, raincoats, car-coats, capes, cloaks and similar articles :
	<b>6201.11</b>	— — Of wool or fine animal hair
	<b>6201.12</b>	— — Of cotton
	<b>6201.13</b>	— — Of man-made fibres
	<b>6201.19</b>	— — Of other textile materials
		— Other :
	<b>6201.91</b>	— — Of wool or fine animal hair
	<b>6201.92</b>	— — Of cotton
	<b>6201.93</b>	— — Of man-made fibres
	<b>6201.99</b>	— — Of other textile materials

Heading No	HS Code	Description
62.02		<b>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 No 62.04 :</b>
		– Overcoats, raincoats, car-coats, capes, cloaks and similar articles :
	6202.11	– – Of wool or fine animal hair
	6202.12	– – Of cotton
	6202.13	– – Of man-made fibres
	6202.19	– – Of other textile materials
		– Other :
	6202.91	– – Of wool or fine animal hair
	6202.92	– – Of cotton
	6202.93	– – Of man-made fibres
	6202.99	– – Of other textile materials
62.03		<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear) :</b>
		– Suits :
	6203.11	– – Of wool or fine animal hair
	6203.12	– – Of synthetic fibres
	6203.19	– – Of other textile materials
		– Ensembles :
	6203.21	– – Of wool or fine animal hair
	6203.22	– – Of cotton
	6203.23	– – Of synthetic fibres
	6203.29	– – Of other textile materials
		– Jackets and blazers :
	6203.31	– – Of wool or fine animal hair
	6203.32	– – Of cotton
	6203.33	– – Of synthetic fibres
	6203.39	– – Of other textile materials
		– Trousers, bib and brace overalls, breeches and shorts :
	6203.41	– – Of wool or fine animal hair
	6203.42	– – Of cotton
	6203.43	– – Of synthetic fibres

Heading No	HS Code	Description
<b>62.04</b>	<b>6203.49</b>	— — Of other textile materials
		<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear) :</b>
		— Suits :
	<b>6204.11</b>	— — Of wool or fine animal hair
	<b>6204.12</b>	— — Of cotton
	<b>6204.13</b>	— — Of synthetic fibres
	<b>6204.19</b>	— — Of other textile materials
		— Ensembles :
	<b>6204.21</b>	— — Of wool or fine animal hair
	<b>6204.22</b>	— — Of cotton
	<b>6204.23</b>	— — Of synthetic fibres
	<b>6204.29</b>	— — Of other textile materials
		— Jackets and blazers :
	<b>6204.31</b>	— — Of wool or fine animal hair
	<b>6204.32</b>	— — Of cotton
	<b>6204.33</b>	— — Of synthetic fibres
	<b>6204.39</b>	— — Of other textile materials
		— Dresses :
	<b>6204.41</b>	— — Of wool or fine animal hair
	<b>6204.42</b>	— — Of cotton
	<b>6204.43</b>	— — Of synthetic fibres
	<b>6204.44</b>	— — Of artificial fibres
	<b>6204.49</b>	— — Of other textile materials
		— Skirts and divided skirts :
	<b>6204.51</b>	— — Of wool or fine animal hair
	<b>6204.52</b>	— — Of cotton
	<b>6204.53</b>	— — Of synthetic fibres
	<b>6204.59</b>	— — Of other textile materials
		— Trousers, bib and brace overalls, breeches and shorts :
	<b>6204.61</b>	— — Of wool or fine animal hair

Heading No	HS Code	Description
62.05	6204.62	-- -- Of cotton
	6204.63	-- -- Of synthetic fibres
	6204.69	-- -- Of other textile materials
		Men's or boys' shirts :
	6205.10	-- Of wool or fine animal hair
	6205.20	-- Of cotton
	6205.30	-- Of man-made fibres
	6205.90	-- Of other textile materials
		Women's or girls' blouses, shirts and shirt-blouses :
	6206.10	-- Of silk or silk waste
62.06	6206.20	-- Of wool or fine animal hair
	6206.30	-- Of cotton
	6206.40	-- Of man-made fibres
	6206.90	-- Of other textile materials
		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles :
		-- Underpants and briefs :
62.07	6207.11	-- -- Of cotton
	6207.19	-- -- Of other textile materials
		-- Nightshirts and pyjamas :
	6207.21	-- -- Of cotton
	6207.22	-- -- Of man-made fibres
	6207.29	-- -- Of other textile materials
		-- Other :
	6207.91	-- -- Of cotton
	6207.92	-- -- Of man-made fibres
	6207.99	-- -- Of other textile materials
		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles :
		-- Slips and petticoats :
62.08	6208.11	-- -- Of man-made fibres

Heading No	HS Code	Description
62.09	6208.19	— — Of other textile materials
		— Nightdresses and pyjamas :
	6208.21	— — Of cotton
	6208.22	— — Of man-made fibres
	6208.29	— — Of other textile materials
		— Other :
	6208.91	— — Of cotton
	6208.92	— — Of man-made fibres
	6208.99	— — Of other textile materials
		Babies' garments and clothing accessories :
62.10	6209.10	— Of wool or fine animal hair
	6209.20	— Of cotton
	6209.30	— Of synthetic fibres
	6209.90	— Of other textile materials
		Garments, made up of fabrics of heading No 56.02, 56.03, 59.03, 59.06 or 59.07 :
62.11	6210.10	— Of fabrics of heading No 56.02 or 56.03
	6210.20	— Other garments, of the type described in subheadings 6201,11 to 6201,19
	6210.30	— Other garments, of the type described in subheadings 6202,11 to 6202,19
	6210.40	— Other men's or boys' garments
	6210.50	— Other women's or girls' garments
		Track suits, ski suits and swimwear; other garments :
		— Swimwear :
	6211.11	— — Men's or boys'
	6211.12	— — Women's or girls'
	6211.20	— Ski suits
		— Other garments, men's or boys' :
	6211.31	— — Of wool or fine animal hair
	6211.32	— — Of cotton
	6211.33	— — Of man-made fibres
	6211.39	— — Of other textile materials

Heading No	HS Code	Description
62.12		– Other garments, women's or girls' :
	6211.41	– – Of wool or fine animal hair
	6211.42	– – Of cotton
	6211.43	– – Of man-made fibres
	6211.49	– – Of other textile materials
		<b>Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted :</b>
	6212.10	– Brassières
	6212.20	– Girdles and panty-girdles
	6212.30	– Corselettes
	6212.90	– Other
62.13		<b>Handkerchiefs :</b>
	6213.10	– Of silk or silk waste
	6213.20	– Of cotton
	6213.90	– Of other textile materials
62.14		<b>Shawls, scarves, mufflers, mantillas, veils and the like :</b>
	6214.10	– Of silk or silk waste
	6214.20	– Of wool or fine animal hair
	6214.30	– Of synthetic fibres
	6214.40	– Of artificial fibres
	6214.90	– Of other textile materials
62.15		<b>Ties, bow ties and cravats :</b>
	6215.10	– Of silk or silk waste
	6215.20	– Of man-made fibres
	6215.90	– Of other textile materials
62.16	6216.00	<b>Gloves, mittens and mitts</b>
62.17		<b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 62.12 :</b>
	6217.10	– Accessories
	6217.90	– Parts

## CHAPTER 63

## OTHER MADE-UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

## Notes

1. Sub-Chapter I applies only to made-up articles, of any textile fabric.
2. Sub-Chapter I does not cover :
  - (a) Goods of Chapters 56 to 62; or
  - (b) Worn clothing or other worn articles of heading No 63.09.
3. Heading No 63.09 applies only to the following goods :
  - (a) Articles of textile materials :
    - (i) Clothing and clothing accessories, and parts thereof;
    - (ii) Blankets and travelling rugs;
    - (iii) Bed linen, table linen, toilet linen and kitchen linen;
    - (iv) Furnishing articles, other than carpets of headings Nos 57.01 to 57.05 and tapestries of heading No 58.05;
  - (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements :

  - (i) they must show signs of appreciable wear, and
  - (ii) they must be presented in bulk or in bales, sacks or similar packings.

Heading No	HS Code	Description
<b>I. OTHER MADE UP TEXTILE ARTICLES</b>		
<b>63.01</b>		<b>Blankets and travelling rugs :</b>
	6301.10	– Electric blankets
	6301.20	– Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair
	6301.30	– Blankets (other than electric blankets) and travelling rugs, of cotton
	6301.40	– Blankets (other than electric blankets) and travelling rugs, of synthetic fibres
	6301.90	– Other blankets and travelling rugs
<b>63.02</b>		<b>Bed linen, table linen, toilet linen and kitchen linen :</b>
	6302.10	– Bed linen, knitted or crocheted
		– Other bed linen, printed :
	6302.21	– – Of cotton
	6302.22	– – Of man-made fibres

Heading No	HS Code	Description
63.03	6302.29	— — Of other textile materials
		— Other bed linen :
	6302.31	— — Of cotton
	6302.32	— — Of man-made fibres
	6302.39	— — Of other textile materials
	6302.40	— Table linen, knitted or crocheted
		— Other table linen :
	6302.51	— — Of cotton
	6302.52	— — Of flax
	6302.53	— — Of man-made fibres
	6302.59	— — Of other textile materials
	6302.60	— Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton
		— Other :
	6302.91	— — Of cotton
	6302.92	— — Of flax
	6302.93	— — Of man-made fibres
	6302.99	— — Of other textile materials
		Curtains (including drapes) and interior blinds; curtain or bed valances :
		— Knitted or crocheted :
	6303.11	— — Of cotton
63.04	6303.12	— — Of synthetic fibres
	6303.19	— — Of other textile materials
		— Other :
	6303.91	— — Of cotton
	6303.92	— — Of synthetic fibres
	6303.99	— — Of other textile materials
		Other furnishing articles, excluding those of heading No 94.04 :
		— Bedspreads :
	6304.11	— — Knitted or crocheted
	6304.19	— — Other

Heading No	HS Code	Description
		<ul style="list-style-type: none"> <li>— Other :</li> <li>— — Knitted or crocheted</li> <li>— — Not knitted or crocheted, of cotton</li> <li>— — Not knitted or crocheted, of synthetic fibres</li> <li>— — Not knitted or crocheted, of other textile materials</li> </ul>
<b>63.05</b>		<b>Sacks and bags, of a kind used for the packing of goods :</b>
	6304.91	— — Knitted or crocheted
	6304.92	— — Not knitted or crocheted, of cotton
	6304.93	— — Not knitted or crocheted, of synthetic fibres
	6304.99	— — Not knitted or crocheted, of other textile materials
	6305.10	— Of jute or of other textile bast fibres of heading No 53.03
	6305.20	— Of cotton
		— Of man-made textile materials :
	6305.31	— — Of polyethylene or polypropylene strip or the like
	6305.39	— — Other
	6305.90	— Of other textile materials
<b>63.06</b>		<b>Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods :</b>
		— Tarpaulins, awnings and sunblinds :
	6306.11	— — Of cotton
	6306.12	— — Of synthetic fibres
	6306.19	— — Of other textile materials
		— Tents :
	6306.21	— — Of cotton
	6306.22	— — Of synthetic fibres
	6306.29	— — Of other textile materials
		— Sails :
	6306.31	— — Of synthetic fibres
	6306.39	— — Of other textile materials
		— Pneumatic mattresses :
	6306.41	— — Of cotton
	6306.49	— — Of other textile materials
		— Other :
	6306.91	— — Of cotton
	6306.99	— — Of other textile materials

Heading No	HS Code	Description
<b>63.07</b>		<b>Other made up articles, including dress patterns :</b>
	<b>6307.10</b>	– Floor-cloths, dish-cloths, dusters and similar cleaning cloths
	<b>6307.20</b>	– Life-jackets and life-belts
	<b>6307.90</b>	– Other
		<b>II. SETS</b>
<b>63.08</b>	<b>6308.00</b>	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale
		<b>III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS</b>
<b>63.09</b>	<b>6309.00</b>	Worn clothing and other worn articles
<b>63.10</b>		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials :
	<b>6310.10</b>	– Sorted
	<b>6310.90</b>	– Other

*SECTION XII***FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS,  
SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF;  
PREPARED FEATHERS AND ARTICLES MADE THEREWITH;  
ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR***CHAPTER 64***FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES****Notes**

1. This Chapter does not cover :
  - (a) Footwear without applied soles, of textile material (Chapter 61 or 62);
  - (b) Worn footwear of heading No 63.09;
  - (c) Articles of asbestos (heading No 68.12);
  - (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No 90.21); or
  - (e) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading No 64.06, the expression 'parts' does not include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No 96.06.
3. For the purposes of this Chapter, the expression 'rubber or plastics' includes any textile material visibly coated or covered externally with one or both of those materials.
4. Subject to Note 3 to this Chapter :
  - (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
  - (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

**Subheading Note**

1. For the purposes of subheadings 6402.11, 6402.19, 6403.11, 6403.19 and 6404.11, the expression 'sports footwear' applies only to :
  - (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
  - (b) skating boots, ski-boots and cross-country ski footwear, wrestling boots, boxing boots and cycling shoes.

Heading No	HS Code	Description
<b>64.01</b>		<b>Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes :</b>
	<b>6401.10</b>	– Footwear incorporating a protective metal toe-cap
		– Other footwear :
	<b>6401.91</b>	– – Covering the knee
	<b>6401.92</b>	– – Covering the ankle but not covering the knee
	<b>6401.99</b>	– – Other
<b>64.02</b>		<b>Other footwear with outer soles and uppers of rubber or plastics :</b>
		– Sports footwear :
	<b>6402.11</b>	– – Ski-boots and cross-country ski footwear
	<b>6402.19</b>	– – Other
	<b>6402.20</b>	– Footwear with upper straps or thongs assembled to the sole by means of plugs
	<b>6402.30</b>	– Other footwear, incorporating a protective metal toe-cap
		– Other footwear :
	<b>6402.91</b>	– – Covering the ankle
	<b>6402.99</b>	– – Other
<b>64.03</b>		<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather :</b>
		– Sports footwear :
	<b>6403.11</b>	– – Ski-boots and cross-country ski footwear
	<b>6403.19</b>	– – Other
	<b>6403.20</b>	– Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe
	<b>6403.30</b>	– Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap
	<b>6403.40</b>	– Other footwear, incorporating a protective metal toe-cap
		– Other footwear with outer soles of leather :
	<b>6403.51</b>	– – Covering the ankle
	<b>6403.59</b>	– – Other
		– Other footwear :
	<b>6403.91</b>	– – Covering the ankle
	<b>6403.99</b>	– – Other

Heading No	HS Code	Description
<b>64.04</b>		<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials :</b>
		– Footwear with outer soles of rubber or plastics :
	6404.11	– – Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like
	6404.19	– – Other
	6404.20	– Footwear with outer soles of leather or composition leather
<b>64.05</b>		<b>Other footwear :</b>
	6405.10	– With uppers of leather or composition leather
	6405.20	– With uppers of textile materials
	6405.90	– Other
<b>64.06</b>		<b>Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof :</b>
	6406.10	– Uppers and parts thereof, other than stiffeners
	6406.20	– Outer soles and heels, of rubber or plastics
		– Other :
	6406.91	– – Of wood
	6406.99	– – Of other materials

## CHAPTER 65

## HEADGEAR AND PARTS THEREOF

## Notes

1. This Chapter does not cover :

- (a) Worn headgear of heading No 63.09;
- (b) Asbestos headgear (heading No 68.12); or
- (c) Dolls' hat, other toy hats or carnival articles of Chapter 95.

2. Heading No 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Heading No	HS Code	Description
65.01	6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt
65.02	6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed
65.03	6503.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 65.01, whether or not lined or trimmed
65.04	6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed
65.05		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed :
	6505.10	– Hair-nets
	6505.90	– Other
65.06		Other headgear, whether or not lined or trimmed :
	6506.10	– Safety headgear
		– Other :
	6506.91	– – Of rubber or of plastics
	6506.92	– – Of furskin
	6506.99	– – Of other materials
65.07	6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear

## CHAPTER 66

**UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS,  
WHIPS, RIDING-CROPS AND PARTS THEREOF**

**Notes**

1. This Chapter does not cover :

- (a) Measure walking-sticks or the like (heading No 90.17);
- (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
- (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2. Heading No 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading No 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Heading No	HS Code	Description
<b>66.01</b>		<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) :</b>
	<b>6601.10</b>	– Garden or similar umbrellas
		– Other :
	<b>6601.91</b>	– – Having a telescopic shaft
	<b>6601.99</b>	– – Other
<b>66.02</b>	<b>6602.00</b>	<b>Walking-sticks, seat-sticks, whips, riding-crops and the like</b>
<b>66.03</b>		<b>Parts, trimmings and accessories of articles of heading No 66.01 or 66.02 :</b>
	<b>6603.10</b>	– Handles and knobs
	<b>6603.20</b>	– Umbrella frames, including frames mounted on shafts (sticks)
	<b>6603.90</b>	– Other

## CHAPTER 67

**PREPARED FEATHERS AND DOWN AND ARTICLES  
MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS;  
ARTICLES OF HUMAN HAIR**

**Notes**

## 1. This Chapter does not cover :

- (a) Straining cloth of human hair (heading No 59.11);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) Footwear (Chapter 64);
- (d) Headgear or hair-nets (Chapter 65);
- (e) Toys, sports requisites or carnival articles (Chapter 95); or
- (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

## 2. Heading No 67.01 does not cover :

- (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading No 94.04);
- (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding;  
or
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading No 67.02.

## 3. Heading No 67.02 does not cover :

- (a) Articles of glass (Chapter 70); or
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Heading No	HS Code	Description
67.01	6701.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No 05.05 and worked quills and scapes)
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit :
	6702.10	– Of plastics
	6702.90	– Of other materials
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

Heading No	HS Code	Description
<b>67.04</b>		<b>Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included :</b>
		<b>– Of synthetic textile materials :</b>
	<b>6704.11</b>	<b>– – Complete wigs</b>
	<b>6704.19</b>	<b>– – Other</b>
	<b>6704.20</b>	<b>– Of human hair</b>
	<b>6704.90</b>	<b>– Of other materials</b>

*SECTION XIII***ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS;  
CERAMIC PRODUCTS; GLASS AND GLASSWARE***CHAPTER 68***ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS****Notes**

1. This Chapter does not cover :

- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper of heading No 48.10 or 48.11 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones of heading No 84.42;
- (g) Electrical insulators (heading No 85.46) or fittings of insulating material of heading No 85.47;
- (h) Dental burrs (heading No 90.18);
- (ij) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) Articles of heading No 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading No 96.06 (for example, buttons), No 96.09 (for example, slate pencils) or No 96.10 (for example, drawing slates); or
- (n) Articles of Chapter 97 (for example, works of art).

2. In heading No 68.02, the expression 'worked monumental or building stone' applies not only to the varieties of stone referred to in heading No 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading No	HS Code	Description
68.01	6801.00	Setts, curbstones and flagstones, of natural stone (except slate)

Heading No	HS Code	Description
<b>68.02</b>		<b>Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate) :</b>
	<b>6802.10</b>	– Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder
		– Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :
	<b>6802.21</b>	– – Marble, travertine and alabaster
	<b>6802.22</b>	– – Other calcareous stone
	<b>6802.23</b>	– – Granite
	<b>6802.29</b>	– – Other stone
		– Other :
	<b>6802.91</b>	– – Marble, travertine and alabaster
	<b>6802.92</b>	– – Other calcareous stone
	<b>6802.93</b>	– – Granite
	<b>6802.99</b>	– – Other stone
<b>68.03</b>	<b>6803.00</b>	<b>Worked slate and articles of slate or of agglomerated slate</b>
<b>68.04</b>		<b>Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials :</b>
	<b>6804.10</b>	– Millstones and grindstones for milling, grinding or pulping
		– Other millstones, grindstones, grinding wheels and the like :
	<b>6804.21</b>	– – Of agglomerated synthetic or natural diamond
	<b>6804.22</b>	– – Of other agglomerated abrasives or of ceramics
	<b>6804.23</b>	– – Of natural stone
	<b>6804.30</b>	– Hand sharpening or polishing stones
<b>68.05</b>		<b>Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up :</b>
	<b>6805.10</b>	– On a base of woven textile fabric only
	<b>6805.20</b>	– On a base of paper or paperboard only
	<b>6805.30</b>	– On a base of other materials

Heading No	HS Code	Description
<b>68.06</b>		<b>Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound absorbing mineral materials, other than those of heading No 68.11 or 68.12 or of Chapter 69 :</b>
	<b>6806.10</b>	– Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls
	<b>6806.20</b>	– Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)
	<b>6806.90</b>	– Other
<b>68.07</b>		<b>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch) :</b>
	<b>6807.10</b>	– In rolls
	<b>6807.90</b>	– Other
<b>68.08</b>	<b>6808.00</b>	<b>Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste of wood, agglomerated with cement, plaster or other mineral binders</b>
<b>68.09</b>		<b>Articles of plaster or of compositions based on plaster :</b>
		– Boards, sheets, panels, tiles and similar articles, not ornamented :
	<b>6809.11</b>	– – Faced or reinforced with paper or paperboard only
	<b>6809.19</b>	– – Other
	<b>6809.90</b>	– Other articles
<b>68.10</b>		<b>Articles of cement, of concrete or of artificial stone, whether or not reinforced :</b>
		– Tiles, flagstones, bricks and similar articles :
	<b>6810.11</b>	– – Building blocks and bricks
	<b>6810.19</b>	– – Other
	<b>6810.20</b>	– Pipes
		– Other articles :
	<b>6810.91</b>	– – Prefabricated structural components for building or civil engineering
	<b>6810.99</b>	– – Other
<b>68.11</b>		<b>Articles of asbestos-cement, of cellulose fibre-cement or the like :</b>
	<b>6811.10</b>	– Corrugated sheets
	<b>6811.20</b>	– Other sheets, panels, tiles and similar articles
	<b>6811.30</b>	– Tubes, pipes and tube or pipe fittings
	<b>6811.90</b>	– Other articles

Heading No	HS Code	Description
<b>68.12</b>		<b>Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No 68.11 or 68.13 :</b>
	6812.10	— Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate
	6812.20	— Yarn and thread
	6812.30	— Cords and string, whether or not plaited
	6812.40	— Woven or knitted fabric
	6812.50	— Clothing, clothing accessories, footwear and headgear
	6812.60	— Paper, millboard and felt
	6812.70	— Compressed asbestos fibre jointing, in sheets or rolls
	6812.90	— Other
<b>68.13</b>		<b>Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials :</b>
	6813.10	— Brake linings and pads
	6813.90	— Other
<b>68.14</b>		<b>Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials :</b>
	6814.10	— Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support
	6814.90	— Other
<b>68.15</b>		<b>Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included :</b>
	6815.10	— Non-electrical articles of graphite or other carbon
	6815.20	— Articles of peat
		— Other articles :
	6815.91	— — Containing magnesite, dolomite or chromite
	6815.99	— — Other

## CHAPTER 69

## CERAMIC PRODUCTS

## Notes

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings Nos 69.04 to 69.14 apply only to such products other than those classifiable in headings Nos 69.01 to 69.03.
2. This Chapter does not cover :
  - (a) Products of heading No 28.44;
  - (b) Articles of Chapter 71 (for example, imitation jewellery);
  - (c) Cermets of heading No 81.13;
  - (d) Articles of Chapter 82;
  - (e) Electrical insulators (heading No 85.46) or fittings of insulating material of heading No 85.47;
  - (f) Artificial teeth (heading No 90.21);
  - (g) Articles of Chapter 91 (for example, clocks and clock cases);
  - (h) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - (ij) Articles of Chapter 95 (for example, toys, games and sports requisites);
  - (k) Articles of heading No 96.06 (for example, buttons) or of heading No 96.14 (for example, smoking pipes); or
  - (l) Articles of Chapter 97 (for example, works of art).

Heading No	HS Code	Description
		<b>I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS</b>
<b>69.01</b>	<b>6901.00</b>	<b>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths</b>
<b>69.02</b>		<b>Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths :</b>
	<b>6902.10</b>	– Containing, by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>
	<b>6902.20</b>	– Containing, by weight, more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products
	<b>6902.90</b>	– Other
<b>69.03</b>		<b>Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths :</b>
	<b>6903.10</b>	– Containing, by weight, more than 50 % of graphite or other forms of carbon or of a mixture of these products

Heading No	HS Code	Description
	6903.20	— Containing, by weight, more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> )
	6903.90	— Other
<b>II. OTHER CERAMIC PRODUCTS</b>		
<b>69.04</b>		<b>Ceramic building bricks, flooring blocks, support or filler tiles and the like :</b>
	6904.10	— Building bricks
	6904.90	— Other
<b>69.05</b>		<b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods :</b>
	6905.10	— Roofing tiles
	6905.90	— Other
<b>69.06</b>	6906.00	<b>Ceramic pipes, conduits, guttering and pipe fittings</b>
<b>69.07</b>		<b>Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing :</b>
	6907.10	— Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm
	6907.90	— Other
<b>69.08</b>		<b>Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing :</b>
	6908.10	— Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm
	6908.90	— Other
<b>69.09</b>		<b>Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods :</b>
		— Ceramic wares for laboratory, chemical or other technical uses :
	6909.11	— — Of porcelain or china
	6909.19	— — Other
	6909.90	— Other
<b>69.10</b>		<b>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures :</b>
	6910.10	— Of porcelain or china
	6910.90	— Other

Heading No	HS Code	Description
<b>69.11</b>		<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china :</b>
	<b>6911.10</b>	– Tableware and kitchenware
	<b>6911.90</b>	– Other
<b>69.12</b>	<b>6912.00</b>	<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china</b>
<b>69.13</b>		<b>Statuettes and other ornamental ceramic articles :</b>
	<b>6913.10</b>	– Of porcelain or china
	<b>6913.90</b>	– Other
<b>69.14</b>		<b>Other ceramic articles :</b>
	<b>6914.10</b>	– Of porcelain or china
	<b>6914.90</b>	– Other

## CHAPTER 70

## GLASS AND GLASSWARE

## Notes

## 1. This Chapter does not cover :

- (a) Goods of heading No 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
- (b) Articles of Chapter 71 (for example, imitation jewellery);
- (c) Optical fibre cables of heading No 85.44, electrical insulators (heading No 85.46) or fittings of insulating material of heading No 85.47;
- (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading No 94.05;
- (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

## 2. For the purposes of headings Nos 70.03, 70.04 and 70.05 :

- (a) glass is not regarded as 'worked' by reason of any process it has undergone before annealing;
- (b) cutting to shape does not affect the classification of glass in sheets;
- (c) the expression 'absorbent or reflecting layer' means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency.

## 3. The products referred to in heading No 70.06 remain classified in that heading whether or not they have the character of articles.

## 4. For the purposes of heading No 70.19, the expression 'glass wool' means :

- (a) Mineral wools with a silica ( $\text{SiO}_2$ ) content not less than 60 % by weight;
- (b) Mineral wools with a silica ( $\text{SiO}_2$ ) content less than 60 % but with an alkaline oxide ( $\text{K}_2\text{O}$  or  $\text{Na}_2\text{O}$ ) content exceeding 5 % by weight or a boric oxide ( $\text{B}_2\text{O}_3$ ) content exceeding 2 % by weight.

Mineral wools which do not comply with the above specifications fall within heading No 68.06.

## 5. Throughout the nomenclature, the expression 'glass' includes fused quartz and other fused silica.

## Subheading Note

- 1. For the purposes of subheadings 7013.21, 7013.31 and 7013.91, the expression 'lead crystal' means only glass having a minimum lead monoxide ( $\text{PbO}$ ) content by weight of 24 %.

Heading No	HS Code	Description
<b>70.01</b>	<b>7001.00</b>	<b>Cullet and other waste and scrap of glass; glass in the mass</b>
<b>70.02</b>		<b>Glass in balls (other than microspheres of heading No 70.18), rods or tubes, unworked :</b>
	<b>7002.10</b>	— <b>Balls</b>
	<b>7002.20</b>	— <b>Rods</b>
		— <b>Tubes :</b>
	<b>7002.31</b>	— — <b>Of fused quartz or other fused silica</b>
	<b>7002.32</b>	— — <b>Of other glass having a linear coefficient of expansion not exceeding <math>5 \times 10^{-6}</math> per Kelvin within a temperature range of 0 °C to 300 °C</b>
	<b>7002.39</b>	— — <b>Other</b>
<b>70.03</b>		<b>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked :</b>
		— <b>Non-wired sheets :</b>
	<b>7003.11</b>	— — <b>Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer</b>
	<b>7003.19</b>	— — <b>Other</b>
	<b>7003.20</b>	— <b>Wired sheets</b>
	<b>7003.30</b>	— <b>Profiles</b>
<b>70.04</b>		<b>Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked :</b>
	<b>7004.10</b>	— <b>Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer</b>
	<b>7004.90</b>	— <b>Other glass</b>
<b>70.05</b>		<b>Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked :</b>
	<b>7005.10</b>	— <b>Non-wired glass, having an absorbent or reflecting layer</b>
		— <b>Other non-wired glass :</b>
	<b>7005.21</b>	— — <b>Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground</b>
	<b>7005.29</b>	— — <b>Other</b>
	<b>7005.30</b>	— <b>Wired glass</b>
<b>70.06</b>	<b>7006.00</b>	<b>Glass of heading No 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials</b>

Heading No	HS Code	Description
<b>70.07</b>		<b>Safety glass, consisting of toughened (tempered) or laminated glass :</b>
		– Toughened (tempered) safety glass :
	7007.11	– – Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels
	7007.19	– – Other
		– Laminated safety glass :
	7007.21	– – Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels
	7007.29	– – Other
<b>70.08</b>	7008.00	<b>Multiple-walled insulating units of glass</b>
<b>70.09</b>		<b>Glass mirrors, whether or not framed, including rear-view mirrors :</b>
	7009.10	– Rear-view mirrors for vehicles
		– Other :
	7009.91	– – Unframed
	7009.92	– – Framed
<b>70.10</b>		<b>Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass :</b>
	7010.10	– Ampoules
	7010.90	– Other
<b>70.11</b>		<b>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like :</b>
	7011.10	– For electric lighting
	7011.20	– For cathode-ray tubes
	7011.90	– Other
<b>70.12</b>	7012.00	<b>Glass inners for vacuum flasks or for other vacuum vessels</b>
<b>70.13</b>		<b>Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 70.10 or 70.18) :</b>
	7013.10	– Of glass-ceramics
		– Drinking glasses other than of glass-ceramics :
	7013.21	– – Of lead crystal
	7013.29	– – Other

Heading No	HS Code	Description
		<ul style="list-style-type: none"> <li>– Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :</li> </ul>
	7013.31	– – Of lead crystal
	7013.32	– – Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C
	7013.39	– – Other
		– Other glassware :
	7013.91	– – Of lead crystal
	7013.99	– – Other
70.14	7014.00	Signalling glassware and optical elements of glass (other than those of heading No 70.15), not optically worked
70.15		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses :
	7015.10	– Glasses for corrective spectacles
	7015.90	– Other
70.16		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms :
	7016.10	– Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes
	7016.90	– Other
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated :
	7017.10	– Of fused quartz or other fused silica
	7017.20	– Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C
	7017.90	– Other
70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter :
	7018.10	– Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares
	7018.20	– Glass microspheres not exceeding 1 mm in diameter
	7018.90	– Other

Heading No	HS Code	Description
70.19		<b>Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics) :</b>
	7019.10	– Slivers, rovings, yarn and chopped strands
	7019.20	– Woven fabrics, including narrow fabrics
		– Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :
	7019.31	– – Mats
	7019.32	– – Thin sheets (voiles)
	7019.39	– – Other
70.20	7019.90	– Other
	7020.00	<b>Other articles of glass</b>

*SECTION XIV***NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS,  
METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF;  
IMITATION JEWELLERY; COIN***CHAPTER 71***NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS,  
METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF;  
IMITATION JEWELLERY; COIN****Notes**

1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly :
  - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed);  
or
  - (b) Of precious metal or of metal clad with precious metal,are to be classified in this Chapter.
2. (a) Headings Nos 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing note does not apply to such articles.  
(b) Heading No 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover :
  - (a) Amalgams of precious metal, or colloidal precious metal (heading No 28.43);
  - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
  - (c) Articles of Chapter 32 (for example, lustres);
  - (d) Handbags or other articles of heading No 42.02 or articles of heading No 42.03;
  - (e) Articles of heading No 43.03 or 43.04;
  - (f) Goods of Section XI (textiles and textile articles);
  - (g) Footwear, headgear or other articles of Chapter 64 or 65;
  - (h) Umbrellas, walking-sticks or other articles of Chapter 66;
  - (ij) Abrasive goods of heading No 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this chapter, except unmounted worked sapphires and diamonds for styli (heading No 85.22);
  - (k) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
  - (l) Arms or parts thereof (Chapter 93);
  - (m) Articles covered by note 2 to Chapter 95;
  - (n) Articles of Chapter 96 other than those of heading Nos 96.01 to 96.06 or 96.15; or

- (o) Original sculptures or statuary (heading No 97.03), collectors' pieces (heading No 97.05) or antiques of an age exceeding 100 years (heading No 97.06), other than natural or cultured pearls or precious or semi-precious stones.
4. (a) The expression 'precious metal' means silver, gold and platinum.
- (b) The expression 'platinum' means platinum, iridium, osmium, palladium, rhodium and ruthenium.
- (c) The expression 'precious or semi-precious stones' does not include any of the substances specified in Note 2 (b) to Chapter 96.
5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :
- (a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;
- (b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;
- (c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
7. Throughout the Nomenclature the expression 'metal clad with precious metal' means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
8. For the purposes of heading No 71.13, the expression 'articles of jewellery' means :
- (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
9. For the purposes of heading No 71.14, the expression 'articles of goldsmiths' or silversmiths' wares' includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
10. For the purposes of heading No 71.17, the expression 'imitation jewellery' means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons or other articles of heading No 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading No 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

#### Subheading Notes

1. For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions 'powder' and 'in powder form' mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0,5 mm.

2. Notwithstanding the provisions of Chapter Note 4 (b), for the purposes of subheadings 7110.11 and 7110.19, the expression 'platinum' does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings of heading No 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

Heading No	HS Code	Description
71.01		<b>I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES</b>
		<b>Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport :</b>
	7101.10	– Natural pearls
		– Cultured pearls :
	7101.21	– – Unworked
71.02	7101.22	– – Worked
		<b>Diamonds, whether or not worked, but not mounted or set :</b>
	7102.10	– Unsorted
		– Industrial :
	7102.21	– – Unworked or simply sawn, cleaved or bruted
71.03	7102.29	– – Other
		– Non-industrial :
	7102.31	– – Unworked or simply sawn, cleaved or bruted
	7102.39	– – Other
		<b>Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport :</b>
71.04	7103.10	– Unworked or simply sawn or roughly shaped
		– Otherwise worked :
	7103.91	– – Rubies, sapphires and emeralds
	7103.99	– – Other
		<b>Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport :</b>
	7104.10	– Piezo-electric quartz
	7104.20	– Other, unworked or simply sawn or roughly shaped

Heading No	HS Code	Description
71.05	7104.90	— Other
		<b>Dust and powder of natural or synthetic precious or semi-precious stones :</b>
	7105.10	— Of diamonds
	7105.90	— Other
<b>II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL</b>		
71.06		<b>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form :</b>
	7106.10	— Powder
		— Other :
	7106.91	— — Unwrought
	7106.92	— — Semi-manufactured
71.07	7107.00	<b>Base metals clad with silver, not further worked than semi-manufactured</b>
71.08		<b>Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form :</b>
		— Non-monetary :
	7108.11	— — Powder
	7108.12	— — Other unwrought forms
	7108.13	— — Other semi-manufactured forms
	7108.20	— Monetary
71.09	7109.00	<b>Base metals or silver, clad with gold, not further worked than semi-manufactured</b>
71.10		<b>Platinum, unwrought or in semi-manufactured forms, or in powder form :</b>
		— Platinum :
	7110.11	— — Unwrought or in powder form
	7110.19	— — Other
		— Palladium :
	7110.21	— — Unwrought or in powder form
	7110.29	— — Other
		— Rhodium :
	7110.31	— — Unwrought or in powder form
	7110.39	— — Other

Heading No	HS Code	Description
		– Iridium, osmium and ruthenium :
	7110.41	– – Unwrought or in powder form
	7110.49	– – Other
71.11	7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured
71.12		Waste and scrap of precious metal or of metal clad with precious metal :
	7112.10	– Of gold, including metal clad with gold but excluding sweepings containing other precious metals
	7112.20	– Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals
	7112.90	– Other
		<b>III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES</b>
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
	7113.19	– – Of other precious metal, whether or not plated or clad with precious metal
	7113.20	– Of base metal clad with precious metal
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
	7114.19	– – Of other precious metal, whether or not plated or clad with precious metal
	7114.20	– Of base metal clad with precious metal
71.15		Other articles of precious metal or of metal clad with precious metal :
	7115.10	– Catalysts in the form of wire cloth or grill, of platinum
	7115.90	– Other
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) :
	7116.10	– Of natural or cultured pearls
	7116.20	– Of precious or semi-precious stones (natural, synthetic or reconstructed)

Heading No	HS Code	Description
71.17		<b>Imitation jewellery :</b>
		– <b>Of base metal, whether or not plated with precious metal :</b>
	7117.11	– – Cuff-links and studs
	7117.19	– – Other
71.18	7117.90	– Other
		<b>Coin :</b>
	7118.10	– Coin (other than gold coin), not being legal tender
	7118.90	– Other

*SECTION XV***BASE METALS AND ARTICLES OF BASE METAL****Notes****1. This Section does not cover :**

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (heading Nos 32.07 to 32.10, 32.12, 32.13 or 32.15);
- (b) Ferro-cerium or other pyrophoric alloys (heading No 36.06);
- (c) Headgear or parts thereof of heading No 65.06 or 65.07;
- (d) Umbrella frames or other articles of heading No 66.03;
- (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
- (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading No 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
- (i) Lead shot prepared for ammunition (heading No 93.06) or other articles of Section XIX (arms and ammunition);
- (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (n) Articles of Chapter 97 (for example, works of art).

**2. Throughout the Nomenclature, the expression 'parts of general use' means :**

- (a) Articles of heading Nos 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
- (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading No 91.14); and
- (c) Articles of heading Nos 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading No 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading No 73.15) references to parts of goods do not include references to parts of general use as defined above.

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

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

- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.
- (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.
- (c) In this Section the term 'alloys' includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

4. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.

5. Classification of composite articles :

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

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified; and
- (c) A cermet of heading No 81.13 is regarded as a single base metal.

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

(a) *Waste and scrap*

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

(b) *Powders*

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

## CHAPTER 72

### IRON AND STEEL

#### Notes

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

(a) *Pig iron*

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

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

(b) *Spiegeleisen*

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

(c) *Ferro-alloys*

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

- more than 10 % of chromium,
- more than 30 % of manganese,
- more than 3 % of phosphorus,
- more than 8 % of silicon,

- a total of more than 10 % of other elements, excluding carbon, subject to a maximum content of 10 % in the case of copper.

(d) *Steel*

Ferrous materials other than those of heading No 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) *Stainless steel*

Alloy steels containing, by weight, 1,2 % or less of carbon and 10,5 % or more of chromium, with or without other elements.

(f) *Other alloy steel*

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

- 0,3 % or more of aluminium,
- 0,0008 % or more of boron,
- 0,3 % or more of chromium,
- 0,3 % or more of cobalt,
- 0,4 % or more of copper,
- 0,4 % or more of lead,
- 1,65 % or more of manganese,
- 0,08 % or more of molybdenum,
- 0,3 % or more of nickel,
- 0,06 % or more of niobium,
- 0,6 % or more of silicon,
- 0,05 % or more of titanium,
- 0,3 % or more of tungsten (wolfram),
- 0,1 % or more of vanadium,
- 0,05 % or more of zirconium,
- 0,1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

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

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

(h) *Granules*

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

(ij) *Semi-finished products*

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

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

These products are not presented in coils.

(k) *Flat-rolled products*

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

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4,75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4,75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

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

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

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

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) *Other bars and rods*

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may :

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

(n) *Angles, shapes and sections*

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

Chapter 72 does not include products of heading No 73.01 or 73.02.

(o) *Wire*

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

(p) *Hollow drill bars and rods*

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified within heading No 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

### Subheading Notes

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

(a) *Alloy pig iron*

Pig iron containing, by weight, separately or together :

- more than 0,2 % of chromium,
- more than 0,3 % of copper,
- more than 0,3 % of nickel,
- more than 0,1 % of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

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

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

- 0,08 % or more of sulphur,

- 0,1 % or more of lead,
- more than 0,05 % of selenium,
- more than 0,01 % of tellurium,
- more than 0,05 % of bismuth.

(c) *Silicon-electrical steel*

Alloy steels containing by weight at least 0,6 % but not more than 6 % of silicon and not more than 0,08 % of carbon. They may also contain by weight not more than 1 % of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) *High-speed steel*

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7 % or more, 0,6 % or more of carbon and 3 to 6 % of chromium.

(e) *Silico-manganese steel*

Alloy steels containing by weight :

- 0,35 % or more but not more than 0,7 % of carbon,
- 0,5 % or more but not more than 1,2 % of manganese, and
- 0,6 % or more but not more than 2,3 % of silicon, but not containing any other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the subheadings of heading No 72.02, the following rule should be observed :

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

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

Heading No	HS Code	Description
72.01		<b>I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM</b>
		<b>Pig iron and spiegeleisen in pigs, blocks or other primary forms :</b>
	7201.10	— Non-alloy pig iron containing by weight 0,5 % or less of phosphorus
	7201.20	— Non-alloy pig iron containing by weight more than 0,5 % of phosphorus
	7201.30	— Alloy pig iron
72.02	7201.40	— Spiegeleisen
		<b>Ferro-alloys :</b>
		— Ferro-manganese :
	7202.11	— — Containing by weight more than 2 % of carbon
	7202.19	— — Other

Heading No	HS Code	Description
		<ul style="list-style-type: none"> <li>– Ferro-silicon :</li> </ul>
	7202.21	– – Containing by weight more than 55 % of silicon
	7202.29	– – Other
	7202.30	– Ferro-silico-manganese
		– Ferro-chromium :
	7202.41	– – Containing by weight more than 4 % of carbon
	7202.49	– – Other
	7202.50	– Ferro-silico-chromium
	7202.60	– Ferro-nickel
	7202.70	– Ferro-molybdenum
	7202.80	– Ferro-tungsten and ferro-silico-tungsten
		– Other :
	7202.91	– – Ferro-titanium and ferro-silico-titanium
	7202.92	– – Ferro-vanadium
	7202.93	– – Ferro-niobium
	7202.99	– – Other
72.03		<b>Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99,94 %, in lumps, pellets or similar forms :</b>
	7203.10	– Ferrous products obtained by direct reduction of iron ore
	7203.90	– Other
72.04		<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel :</b>
	7204.10	– Waste and scrap of cast iron
		– Waste and scrap of alloy steel :
	7204.21	– – Of stainless steel
	7204.29	– – Other
	7204.30	– Waste and scrap of tinned iron or steel
		– Other waste and scrap :
	7204.41	– – Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles
	7204.49	– – Other
	7204.50	– Remelting scrap ingots

Heading No	HS Code	Description
<b>72.05</b>		<b>Granules and powders, of pig iron, spiegeleisen, iron or steel :</b>
	<b>7205.10</b>	– Granules
		– Powders :
	<b>7205.21</b>	– – Of alloy steel
	<b>7205.29</b>	– – Other
<b>II. IRON AND NON-ALLOY STEEL</b>		
<b>72.06</b>		<b>Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No 72.03) :</b>
	<b>7206.10</b>	– Ingots
	<b>7206.90</b>	– Other
<b>72.07</b>		<b>Semi-finished products of iron or non-alloy steel :</b>
		– Containing by weight less than 0,25 % of carbon :
	<b>7207.11</b>	– – Of rectangular (including square) cross-section, the width measuring less than twice the thickness
	<b>7207.12</b>	– – Other, of rectangular (other than square) cross-section
	<b>7207.19</b>	– – Other
	<b>7207.20</b>	– Containing by weight 0,25 % or more of carbon
<b>72.08</b>		<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated :</b>
		– In coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :
	<b>7208.11</b>	– – Of a thickness exceeding 10 mm
	<b>7208.12</b>	– – Of a thickness of 4,75 mm or more but not exceeding 10 mm
	<b>7208.13</b>	– – Of a thickness of 3 mm or more but less than 4,75 mm
	<b>7208.14</b>	– – Of a thickness of less than 3 mm
		– Other, in coils, not further worked than hot-rolled :
	<b>7208.21</b>	– – Of a thickness exceeding 10 mm
	<b>7208.22</b>	– – Of a thickness of 4,75 mm or more but not exceeding 10 mm
	<b>7208.23</b>	– – Of a thickness of 3 mm or more but less than 4,75 mm
	<b>7208.24</b>	– – Of a thickness of less than 3 mm

Heading No	HS Code	Description
		<ul style="list-style-type: none"> <li>– Not in coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :</li> </ul>
	7208.31	– – Rolled on four faces or in a closed box pass, of a width not exceeding 1 250 mm and of a thickness of not less than 4 mm, without patterns in relief
	7208.32	– – Other, of a thickness exceeding 10 mm
	7208.33	– – Other, of a thickness of 4,75 mm or more but not exceeding 10 mm
	7208.34	– – Other, of a thickness of 3 mm or more but less than 4,75 mm
	7208.35	<ul style="list-style-type: none"> <li>– – Other, of a thickness of less than 3 mm</li> <li>– Other, not in coils, not further worked than hot-rolled :</li> </ul>
	7208.41	– – Rolled on four faces or in a closed box pass, of a width not exceeding 1 250 mm and of a thickness of not less than 4 mm, without patterns in relief
	7208.42	– – Other, of a thickness exceeding 10 mm
	7208.43	– – Other, of a thickness of 4,75 mm or more but not exceeding 10 mm
	7208.44	– – Other, of a thickness of 3 mm or more but less than 4,75 mm
	7208.45	– – Other, of a thickness of less than 3 mm
	7208.90	– Other
72.09		<p>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated :</p> <ul style="list-style-type: none"> <li>– In coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :</li> </ul>
	7209.11	– – Of a thickness of 3 mm or more
	7209.12	– – Of a thickness exceeding 1 mm but less than 3 mm
	7209.13	– – Of a thickness of 0,5 mm or more but not exceeding 1 mm
	7209.14	<ul style="list-style-type: none"> <li>– – Of a thickness of less than 0,5 mm</li> <li>– Other, in coils, not further worked than cold-rolled (cold reduced) :</li> </ul>
	7209.21	– – Of a thickness of 3 mm or more
	7209.22	– – Of a thickness exceeding 1 mm but less than 3 mm
	7209.23	– – Of a thickness of 0,5 mm or more but not exceeding 1 mm
	7209.24	– – Of a thickness of less than 0,5 mm
		<ul style="list-style-type: none"> <li>– Not in coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :</li> </ul>
	7209.31	– – Of a thickness of 3 mm or more
	7209.32	– – Of a thickness exceeding 1 mm but less than 3 mm

Heading No	HS Code	Description
72.10	7209.33	— — Of a thickness of 0,5 mm or more but not exceeding 1 mm
	7209.34	— — Of a thickness of less than 0,5 mm
		— Other, not in coils, not further worked than cold-rolled (cold-reduced) :
	7209.41	— — Of a thickness of 3 mm or more
	7209.42	— — Of a thickness exceeding 1 mm but less than 3 mm
	7209.43	— — Of a thickness of 0,5 mm or more but not exceeding 1 mm
	7209.44	— — Of a thickness of less than 0,5 mm
	7209.90	— Other
		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated :
		— Plated or coated with tin :
	7210.11	— — Of a thickness of 0,5 mm or more
	7210.12	— — Of a thickness of less than 0,5 mm
	7210.20	— Plated or coated with lead, including terne-plate
		— Electrolytically plated or coated with zinc :
	7210.31	— — Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa
	7210.39	— — Other
		— Otherwise plated or coated with zinc :
	7210.41	— — Corrugated
	7210.49	— — Other
	7210.50	— Plated or coated with chromium oxides or with chromium and chromium oxides
	7210.60	— Plated or coated with aluminium
	7210.70	— Painted, varnished or coated with plastics
	7210.90	— Other
72.11		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated :
		— Not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :
	7211.11	— — Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief
	7211.12	— — Other, of a thickness of 4,75 mm or more
	7211.19	— — Other

Heading No	HS Code	Description
72.12		– Other, not further worked than hot-rolled :
	7211.21	– – Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief
	7211.22	– – Other, of a thickness of 4,75 mm or more
	7211.29	– – Other
	7211.30	– Not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa
		– Other, not further worked than cold-rolled (cold-reduced) :
	7211.41	– – Containing by weight less than 0,25 % of carbon
	7211.49	– – Other
	7211.90	– Other
		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated :
	7212.10	– Plated or coated with tin
		– Electrolytically plated or coated with zinc :
72.13	7212.21	– – Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa
	7212.29	– – Other
	7212.30	– Otherwise plated or coated with zinc
	7212.40	– Painted, varnished or coated with plastics
	7212.50	– Otherwise plated or coated
	7212.60	– Clad
		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel :
	7213.10	– Containing indentations, ribs, grooves or other deformations produced during the rolling process
	7213.20	– Of free-cutting steel
		– Other, containing by weight less than 0,25 % of carbon :
	7213.31	– – Of circular cross-section measuring less than 14 mm in diameter
	7213.39	– – Other
		– Other, containing by weight 0,25 % or more but less than 0,6 % of carbon :
	7213.41	– – Of circular cross-section measuring less than 14 mm in diameter
	7213.49	– – Other
	7213.50	– Other, containing by weight 0,6 % or more of carbon

Heading No	HS Code	Description
72.14		<b>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling :</b>
	7214.10	– Forged
	7214.20	– Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling
	7214.30	– Of free-cutting steel
	7214.40	– Other, containing by weight less than 0,25 % of carbon
	7214.50	– Other, containing by weight 0,25 % or more but less than 0,6 % of carbon
72.15	7214.60	– Other, containing by weight 0,6 % or more of carbon
		<b>Other bars and rods of iron or non-alloy steel :</b>
	7215.10	– Of free-cutting steel, not further worked than cold-formed or cold-finished
	7215.20	– Other, not further worked than cold-formed or cold-finished, containing by weight less than 0,25 % of carbon
	7215.30	– Other, not further worked than cold-formed or cold-finished, containing by weight 0,25 % or more but less than 0,6 % of carbon
	7215.40	– Other, not further worked than cold-formed or cold-finished, containing by weight 0,6 % or more of carbon
72.16	7215.90	– Other
		<b>Angles, shapes and sections of iron or non-alloy steel :</b>
	7216.10	– U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm
		– L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :
	7216.21	– – L sections
	7216.22	– – T sections
		– U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more :
	7216.31	– – U sections
	7216.32	– – I sections
	7216.33	– – H sections
	7216.40	– L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more
	7216.50	– Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded
	7216.60	– Angles, shapes and sections, not further worked than cold-formed or cold finished
	7216.90	– Other

Heading No	HS Code	Description
<b>72.17</b>		<b>Wire of iron or non-alloy steel :</b> – Containing by weight less than 0,25 % of carbon : 7217.11 – – Not plated or coated, whether or not polished 7217.12 – – Plated or coated with zinc 7217.13 – – Plated or coated with other base metals 7217.19 – – Other – Containing by weight 0,25 % or more but less than 0,6 % of carbon : 7217.21 – – Not plated or coated, whether or not polished 7217.22 – – Plated or coated with zinc 7217.23 – – Plated or coated with other base metals 7217.29 – – Other – Containing by weight 0,6 % or more of carbon : 7217.31 – – Not plated or coated, whether or not polished 7217.32 – – Plated or coated with zinc 7217.33 – – Plated or coated with other base metals 7217.39 – – Other
		<b>III. STAINLESS STEEL</b>
<b>72.18</b>		<b>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel :</b> 7218.10 – Ingots and other primary forms 7218.90 – Other
<b>72.19</b>		<b>Flat-rolled products of stainless steel, of a width of 600 mm or more :</b> – Not further worked than hot-rolled, in coils : 7219.11 – – Of a thickness exceeding 10 mm 7219.12 – – Of a thickness of 4,75 mm or more but not exceeding 10 mm 7219.13 – – Of a thickness of 3 mm or more but less than 4,75 mm 7219.14 – – Of a thickness of less than 3 mm – Not further worked than hot-rolled, not in coils : 7219.21 – – Of a thickness exceeding 10 mm 7219.22 – – Of a thickness of 4,75 mm or more but not exceeding 10 mm 7219.23 – – Of a thickness of 3 mm or more but less than 4,75 mm

Heading No	HS Code	Description
	7219.24	– – Of a thickness of less than 3 mm
		– Not further worked than cold-rolled (cold-reduced) :
	7219.31	– – Of a thickness of 4,75 mm or more
	7219.32	– – Of a thickness of 3 mm or more but less than 4,75 mm
	7219.33	– – Of a thickness exceeding 1 mm but less than 3 mm
	7219.34	– – Of a thickness of 0,5 mm or more but not exceeding 1 mm
	7219.35	– – Of a thickness of less than 0,5 mm
	7219.90	– Other
72.20		<b>Flat-rolled products of stainless steel, of a width of less than 600 mm :</b>
		– Not further worked than hot-rolled :
	7220.11	– – Of a thickness of 4,75 mm or more
	7220.12	– – Of a thickness of less than 4,75 mm
	7220.20	– Not further worked than cold-rolled (cold-reduced)
	7220.90	– Other
72.21	7221.00	<b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel</b>
72.22		<b>Other bars and rods of stainless steel; angles, shapes and sections of stainless steel :</b>
	7222.10	– Bars and rods, not further worked than hot-rolled, hot-drawn or extruded
	7222.20	– Bars and rods, not further worked than cold-formed or cold-finished
	7222.30	– Other bars and rods
	7222.40	– Angles, shapes and sections
72.23	7223.00	<b>Wire of stainless steel</b>
		<b>IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL</b>
72.24		<b>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel :</b>
	7224.10	– Ingots and other primary forms
	7224.90	– Other
72.25		<b>Flat-rolled products of other alloy steel, of a width of 600 mm or more :</b>
	7225.10	– Of silicon-electrical steel
	7225.20	– Of high speed steel
	7225.30	– Other, not further worked than hot-rolled, in coils

Heading No	HS Code	Description
72.26	7225.40	— Other, not further worked than hot-rolled, not in coils
	7225.50	— Other, not further worked than cold-rolled (cold-reduced)
	7225.90	— Other
		<b>Flat-rolled products of other alloy steel, of a width of less than 600 mm :</b>
	7226.10	— Of silicon-electrical steel
	7226.20	— Of high-speed steel
		— Other :
	7226.91	— — Not further worked than hot-rolled
	7226.92	— — Not further worked than cold-rolled (cold-reduced)
	7226.99	— — Other
72.27		<b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel :</b>
	7227.10	— Of high-speed steel
	7227.20	— Of silico-manganese steel
	7227.90	— Other
72.28		<b>Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel :</b>
	7228.10	— Bars and rods, of high-speed steel
	7228.20	— Bars and rods, of silico-manganese steel
	7228.30	— Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded
	7228.40	— Other bars and rods, not further worked than forged
	7228.50	— Other bars and rods, not further worked than cold-formed or cold-finished
	7228.60	— Other bars and rods
	7228.70	— Angles, shapes and sections
	7228.80	— Hollow drill bars and rods
		<b>Wire of other alloy steel :</b>
72.29	7229.10	— Of high-speed steel
	7229.20	— Of silico-manganese steel
	7229.90	— Other

## CHAPTER 73

## ARTICLES OF IRON OR STEEL

## Notes

1. In this Chapter the expression 'cast iron' applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.
2. In this Chapter the word 'wire' means hot- or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Heading No	HS Code	Description
<b>73.01</b>		<b>Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel :</b>
	<b>7301.10</b>	— Sheet piling
	<b>7301.20</b>	— Angles, shapes and sections
<b>73.02</b>		<b>Railway or tramway track construction material of iron or steel, the following : rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails :</b>
	<b>7302.10</b>	— Rails
	<b>7302.20</b>	— Sleepers (cross-ties)
	<b>7302.30</b>	— Switch blades, crossing frogs, point rods and other crossing pieces
	<b>7302.40</b>	— Fish-plates and sole plates
	<b>7302.90</b>	— Other
<b>73.03</b>	<b>7303.00</b>	<b>Tubes, pipes and hollow profiles, of cast iron</b>
<b>73.04</b>		<b>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel :</b>
	<b>7304.10</b>	— Line pipe of a kind used for oil or gas pipelines
	<b>7304.20</b>	— Casing, tubing and drill pipe, of a kind used in drilling for oil or gas
		— Other, of circular cross-section, of iron or non-alloy steel :
	<b>7304.31</b>	— — Cold-drawn or cold-rolled (cold-reduced)
	<b>7304.39</b>	— — Other

Heading No	HS Code	Description
73.05		– Other, of circular cross-section, of stainless steel :
	7304.41	– – Cold-drawn or cold-rolled (cold-reduced)
	7304.49	– – Other
		– Other, of circular cross-section, of other alloy steel :
	7304.51	– – Cold-drawn or cold-rolled (cold-reduced)
	7304.59	– – Other
	7304.90	– Other
		Other tubes and pipes (for example, welded, riveted or similarly closed), having internal and external circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel :
		– Line pipe of a kind used for oil or gas pipelines :
	7305.11	– – Longitudinally submerged arc welded
	7305.12	– – Other, longitudinally welded
	7305.19	– – Other
	7305.20	– Casing of a kind used in drilling for oil or gas
		– Other, welded :
73.06	7305.31	– – Longitudinally welded
	7305.39	– – Other
	7305.90	– Other
		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel :
	7306.10	– Line pipe of a kind used for oil or gas pipelines
	7306.20	– Casing and tubing of a kind used in drilling for oil or gas
73.07	7306.30	– Other, welded, of circular cross-section, of iron or non-alloy steel
	7306.40	– Other, welded, of circular cross-section, of stainless steel
	7306.50	– Other, welded, of circular cross-section, of other alloy steel
	7306.60	– Other, welded, of non-circular cross-section
	7306.90	– Other
		Tube or pipe fittings (for example couplings, elbows, sleeves), of iron or steel :
		– Cast fittings :
	7307.11	– – Of non-malleable cast iron
	7307.19	– – Other

Heading No	HS Code	Description
		<ul style="list-style-type: none"> <li>– Other, of stainless steel :</li> </ul>
	7307.21	– – Flanges
	7307.22	– – Threaded elbows, bends and sleeves
	7307.23	– – Butt welding fittings
	7307.29	– – Other
		– Other :
	7307.91	– – Flanges
	7307.92	– – Threaded elbows, bends and sleeves
	7307.93	– – Butt welding fittings
	7307.99	– – Other
73.08		Structures (excluding prefabricated buildings of heading No 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel :
	7308.10	– Bridges and bridge-sections
	7308.20	– Towers and lattice masts
	7308.30	– Doors, windows and their frames and thresholds for doors
	7308.40	– Props and similar equipment for scaffolding, shuttering or pit-propping
	7308.90	– Other
73.09	7309.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment :
	7310.10	– Of a capacity of 50 litres or more
		– Of a capacity of less than 50 litres :
	7310.21	– – Cans which are to be closed by soldering or crimping
	7310.29	– – Other
73.11	7311.00	Containers for compressed or liquefied gas, of iron or steel

Heading No	HS Code	Description
<b>73.12</b>		<b>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated :</b>
	7312.10	– Stranded wire, ropes and cables
	7312.90	– Other
<b>73.13</b>	7313.00	<b>Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel</b>
<b>73.14</b>		<b>Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel :</b>
		– Woven products :
	7314.11	– – Of stainless steel
	7314.19	– – Other
	7314.20	– Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more
	7314.30	– Other grill, netting and fencing, welded at the intersection
		– Other grill, netting and fencing :
	7314.41	– – Plated or coated with zinc
	7314.42	– – Coated with plastics
	7314.49	– – Other
	7314.50	– Expanded metal
<b>73.15</b>		<b>Chain and parts thereof, of iron or steel :</b>
		– Articulated link chain and parts thereof :
	7315.11	– – Roller chain
	7315.12	– – Other chain
	7315.19	– – Parts
	7315.20	– Skid chain
		– Other chain :
	7315.81	– – Stud-link
	7315.82	– – Other, welded link
	7315.89	– – Other
	7315.90	– Other parts
<b>73.16</b>	7316.00	<b>Anchors, grapnels and parts thereof, of iron or steel</b>

Heading No	HS Code	Description
73.17	7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper
73.18		Screws, bolts, nuts, coach-screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel :
		– Threaded articles :
	7318.11	– – Coach screws
	7318.12	– – Other wood screws
	7318.13	– – Screw hooks and screw rings
	7318.14	– – Self-tapping screws
	7318.15	– – Other screws and bolts, whether or not with their nuts or washers
	7318.16	– – Nuts
	7318.19	– – Other
		– Non-threaded articles :
	7318.21	– – Spring washers and other lock washers
	7318.22	– – Other washers
	7318.23	– – Rivets
	7318.24	– – Cotters and cotter-pins
	7318.29	– – Other
73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included :
	7319.10	– Sewing, darning or embroidery needles
	7319.20	– Safety pins
	7319.30	– Other pins
	7319.90	– Other
73.20		Springs and leaves for springs, of iron or steel :
	7320.10	– Leaf-springs and leaves therefor
	7320.20	– Helical springs
	7320.90	– Other

Heading No	HS Code	Description
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 :  7321.11 – – For gas fuel or for both gas and other fuels  7321.12 – – For liquid fuel  7321.13 – – For solid fuel  – Other appliances :  7321.81 – – For gas fuel or for both gas and other fuels  7321.82 – – For liquid fuel  7321.83 – – For solid fuel  7321.90 – Parts
73.22		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel :  – Radiators and parts thereof :  7322.11 – – Of cast iron  7322.19 – – Other  7322.90 – Other
73.23		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel :  7323.10 – Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like  – Other :  7323.91 – – Of cast iron, not enamelled  7323.92 – – Of cast iron, enamelled  7323.93 – – Of stainless steel  7323.94 – – Of iron (other than cast iron) or steel, enamelled  7323.99 – – Other
73.24		Sanitary ware and parts thereof, of iron or steel :  7324.10 – Sinks and wash basins, of stainless steel

Heading No	HS Code	Description
73.25		– Baths :
	7324.21	– – Of cast iron, whether or not enamelled
	7324.29	– – Other
	7324.90	– Other, including parts
		Other cast articles of iron or steel :
	7325.10	– Of non-malleable cast iron
		– Other :
73.26	7325.91	– – Grinding balls and similar articles for mills
	7325.99	– – Other
		Other articles of iron or steel :
		– Forged or stamped, but not further worked :
	7326.11	– – Grinding balls and similar articles for mills
	7326.19	– – Other
	7326.20	– Articles of iron or steel wire
	7326.90	– Other

## CHAPTER 74

## COPPER AND ARTICLES THEREOF

## Note

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

## (a) Refined copper :

Metal containing at least 99,85 % by weight of copper;

or

Metal containing at least 97,5 % by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE  
Other elements

Elements		Limiting content % by weight
Ag	Silver	0,25
As	Arsenic	0,5
Cd	Cadmium	1,3
Cr	Chromium	1,4
Mg	Magnesium	0,8
Pb	Lead	1,5
S	Sulphur	0,7
Sn	Tin	0,8
Te	Tellurium	0,8
Zn	Zinc	1
Zr	Zirconium	0,3
Other elements <sup>(1)</sup> , each		0,3
<sup>(1)</sup> Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.		

## (b) Copper alloys :

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

(i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table;

or

(ii) the total content by weight of such other elements exceeds 2,5 %.

## (c) Master alloys :

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls within heading No 28.48.

## (d) Bars and rods :

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

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading No 74.03.

## (e) Profiles :

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

## (f) Wire :

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

In the case of heading No 74.14, however, the term 'wire' applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

## (g) Plates, sheets, strip and foil :

Flat-surfaced products (other than the unwrought products of heading No 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including 'modified rectangles' of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

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

— of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

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

## (h) Tubes and pipes :

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

**Subheading Note**

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

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

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

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

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

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

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

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

(d) Copper-nickel base alloys :

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

Heading No	HS Code	Description
<b>74.01</b>		<b>Copper mattes; cement copper (precipitated copper) :</b>
	<b>7401.10</b>	-- Copper mattes
	<b>7401.20</b>	-- Cement copper (precipitated copper)
<b>74.02</b>	<b>7402.00</b>	<b>Unrefined copper; copper anodes for electrolytic refining</b>
<b>74.03</b>		<b>Refined copper and copper alloys, unwrought :</b>
		-- Refined copper :
	<b>7403.11</b>	-- -- Cathodes and sections of cathodes
	<b>7403.12</b>	-- -- Wire-bars
	<b>7403.13</b>	-- -- Billets
	<b>7403.19</b>	-- -- Other
		-- Copper alloys :
	<b>7403.21</b>	-- -- Copper-zinc base alloys (brass)
	<b>7403.22</b>	-- -- Copper-tin base alloys (bronze)
	<b>7403.23</b>	-- -- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)
	<b>7403.29</b>	-- -- Other copper alloys (other than master alloys of heading No 74.05)
<b>74.04</b>	<b>7404.00</b>	<b>Copper waste and scrap</b>

Heading No	HS Code	Description
<b>74.05</b>	<b>7405.00</b>	<b>Master alloys of copper</b>
<b>74.06</b>		<b>Copper powders and flakes :</b>
	<b>7406.10</b>	— Powders of non-lamellar structure
	<b>7406.20</b>	— Powders of lamellar structure; flakes
<b>74.07</b>		<b>Copper bars, rods and profiles :</b>
	<b>7407.10</b>	— Of refined copper
		— Of copper alloys :
	<b>7407.21</b>	— — Of copper-zinc base alloys (brass)
	<b>7407.22</b>	— — Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)
	<b>7407.29</b>	— — Other
<b>74.08</b>		<b>Copper wire :</b>
		— Of refined copper :
	<b>7408.11</b>	— — Of which the maximum cross-sectional dimension exceeds 6 mm
	<b>7408.19</b>	— — Other
		— Of copper alloys :
	<b>7408.21</b>	— — Of copper-zinc base alloys (brass)
	<b>7408.22</b>	— — Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)
	<b>7408.29</b>	— — Other
<b>74.09</b>		<b>Copper plates, sheets and strip, of a thickness exceeding 0,15 mm :</b>
		— Of refined copper :
	<b>7409.11</b>	— — In coils
	<b>7409.19</b>	— — Other
		— Of copper-zinc base alloys (brass) :
	<b>7409.21</b>	— — In coils
	<b>7409.29</b>	— — Other
		— Of copper-tin base alloys (bronze) :
	<b>7409.31</b>	— — In coils
	<b>7409.39</b>	— — Other
	<b>7409.40</b>	— Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)
	<b>7409.90</b>	— Of other copper alloys

Heading No	HS Code	Description
<b>74.10</b>		<b>Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,15 mm :</b>
		– Not backed :
	<b>7410.11</b>	– – Of refined copper
	<b>7410.12</b>	– – Of copper alloys
		– Backed :
	<b>7410.21</b>	– – Of refined copper
	<b>7410.22</b>	– – Of copper alloys
<b>74.11</b>		<b>Copper tubes and pipes :</b>
	<b>7411.10</b>	– Of refined copper
		– Of copper alloys :
	<b>7411.21</b>	– – Of copper-zinc base alloys (brass)
	<b>7411.22</b>	– – Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)
	<b>7411.29</b>	– – Other
<b>74.12</b>		<b>Copper tube or pipe fittings (for example, couplings, elbows, sleeves) :</b>
	<b>7412.10</b>	– Of refined copper
	<b>7412.20</b>	– Of copper alloys
<b>74.13</b>	<b>7413.00</b>	<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated</b>
<b>74.14</b>		<b>Cloth (including endless bands), grill and netting, of copper wire; expanded metal, of copper :</b>
	<b>7414.10</b>	– Endless bands, for machinery
	<b>7414.90</b>	– Other
<b>74.15</b>		<b>Nails, tacks, drawing pins, staples (other than those of heading No 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper :</b>
	<b>7415.10</b>	– Nails and tacks, drawing pins, staples and similar articles
		– Other articles, not threaded :
	<b>7415.21</b>	– – Washers (including spring washers)
	<b>7415.29</b>	– – Other
		– Other threaded articles :
	<b>7415.31</b>	– – Screws for wood

Heading No	HS Code	Description
74.16	7415.32	— — Other screws; bolts and nuts
	7415.39	— — Other
74.16	7416.00	Copper springs
74.17	7417.00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper
74.18		Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper :
	7418.10	— Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like
	7418.20	— Sanitary ware and parts thereof
74.19		Other articles of copper :
	7419.10	— Chain and parts thereof
		— Other :
	7419.91	— — Cast, moulded, stamped or forged, but not further worked
	7419.99	— — Other

## CHAPTER 75

## NICKEL AND ARTICLES THEREOF

## Note

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

(a) Bars and rods :

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

(b) Profiles :

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

(c) Wire :

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

(d) Plates, sheets, strip and foil :

Flat-surfaced products (other than the unwrought products of heading No 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including 'modified rectangles' of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

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

Heading No 75.06 applies *inter alia* to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes :

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

**Subheading Note**

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

(a) Nickel, not alloyed :

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

- (i) the cobalt content by weight does not exceed 1,5 %, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table :

**TABLE**  
**Other elements**

Elements		Limiting content % by weight
Fe	Iron	0,5
O	Oxygen	0,4
Other elements, each		0,3

(b) Nickel alloys :

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

- (i) the content by weight of cobalt exceeds 1,5 %,
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table,
- or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.

Heading No	HS Code	Description
<b>75.01</b>		<b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy :</b>
	<b>7501.10</b>	– Nickel mattes
	<b>7501.20</b>	– Nickel oxide sinters and other intermediate products of nickel metallurgy
<b>75.02</b>		<b>Unwrought nickel :</b>
	<b>7502.10</b>	– Nickel, not alloyed
	<b>7502.20</b>	– Nickel alloys
<b>75.03</b>	<b>7503.00</b>	<b>Nickel waste and scrap</b>
<b>75.04</b>	<b>7504.00</b>	<b>Nickel powders and flakes</b>
<b>75.05</b>		<b>Nickel bars, rods, profiles and wire :</b>
		– Bars, rods and profiles :
	<b>7505.11</b>	– – Of nickel, not alloyed

Heading No	HS Code	Description
75.06	7505.12	— — Of nickel alloys
		— Wire :
	7505.21	— — Of nickel, not alloyed
	7505.22	— — Of nickel alloys
		Nickel plates, sheets, strip and foil :
75.07	7506.10	— Of nickel, not alloyed
	7506.20	— Of nickel alloys
		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) :
		— Tubes and pipes :
	7507.11	— — Of nickel, not alloyed
75.08	7507.12	— — Of nickel alloys
	7507.20	— Tube or pipe fittings
	7508.00	Other articles of nickel

## CHAPTER 76

## ALUMINIUM AND ARTICLES THEREOF

## Note

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

(a) Bars and rods :

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

(b) Profiles :

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

(c) Wire :

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

(d) Plates, sheets, strip and foil :

Flat-surfaced products (other than the unwrought products of heading No 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including 'modified rectangles' of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

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

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

(e) Tubes and pipes :

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

**Subheading Note**

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

(a) Aluminium, not alloyed :

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

TABLE  
Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements <sup>(1)</sup> , each	0,1 <sup>(2)</sup>
<sup>(1)</sup> Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.	
<sup>(2)</sup> Copper is permitted in a proportion greater than 0,1 % but not more than 0,2 %, provided that neither the chromium nor manganese content exceeds 0,05 %.	

(b) Aluminium alloys :

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

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

or

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

Heading No	HS Code	Description
<b>76.01</b>		<b>Unwrought aluminium :</b>
	<b>7601.10</b>	— Aluminium, not alloyed
	<b>7601.20</b>	— Aluminium alloys
<b>76.02</b>	<b>7602.00</b>	<b>Aluminium waste and scrap</b>
<b>76.03</b>		<b>Aluminium powders and flakes :</b>
	<b>7603.10</b>	— Powders of non-lamellar structure
	<b>7603.20</b>	— Powders of lamellar structure; flakes
<b>76.04</b>		<b>Aluminium bars, rods and profiles :</b>
	<b>7604.10</b>	— Of aluminium, not alloyed
		— Of aluminium alloys :
	<b>7604.21</b>	— — Hollow profiles
	<b>7604.29</b>	— — Other

Heading No	HS Code	Description
<b>76.05</b>		<b>Aluminium wire :</b>
		– Of aluminium, not alloyed :
	<b>7605.11</b>	-- -- Of which the maximum cross-sectional dimension exceeds 7 mm
	<b>7605.19</b>	-- -- Other
		– Of aluminium alloys :
	<b>7605.21</b>	-- -- Of which the maximum cross-sectional dimension exceeds 7 mm
	<b>7605.29</b>	-- -- Other
<b>76.06</b>		<b>Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm :</b>
		– Rectangular (including square) :
	<b>7606.11</b>	-- -- Of aluminium, not alloyed
	<b>7606.12</b>	-- -- Of aluminium alloys
		– Other :
	<b>7606.91</b>	-- -- Of aluminium, not alloyed
	<b>7606.92</b>	-- -- Of aluminium alloys
<b>76.07</b>		<b>Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm :</b>
		– Not backed :
	<b>7607.11</b>	-- -- Rolled but not further worked
	<b>7607.19</b>	-- -- Other
	<b>7607.20</b>	-- Backed
<b>76.08</b>		<b>Aluminium tubes and pipes :</b>
	<b>7608.10</b>	-- Of aluminium, not alloyed
	<b>7608.20</b>	-- Of aluminium alloys
<b>76.09</b>	<b>7609.00</b>	<b>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)</b>
<b>76.10</b>		<b>Aluminium structures (excluding prefabricated buildings of heading No 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures :</b>
	<b>7610.10</b>	-- Doors, windows and their frames and thresholds for doors
	<b>7610.90</b>	-- Other

Heading No	HS Code	Description
76.11	7611.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
76.12		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment :
	7612.10	– Collapsible tubular containers
	7612.90	– Other
76.13	7613.00	Aluminium containers for compressed or liquefied gas
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated :
	7614.10	– With steel core
	7614.90	– Other
76.15		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium :
	7615.10	– Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like
	7615.20	– Sanitary ware and parts thereof
76.16		Other articles of aluminium :
	7616.10	– Nails, tacks, staples (other than those of heading No 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles
	7616.90	– Other

## CHAPTER 78

## LEAD AND ARTICLES THEREOF

## Note

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

(a) Bars and rods :

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

(b) Profiles :

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

(c) Wire :

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

(d) Plates, sheets, strip and foil :

Flat-surfaced products (other than the unwrought products of heading No 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including 'modified rectangles' of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

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

Heading No 78.04 applies *inter alia* to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes :

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

**Subheading Note**

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

Metal containing by weight at least 99,9 % of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table :

**TABLE**  
**Other elements**

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

Heading No	HS Code	Description
<b>78.01</b>		<b>Unwrought lead :</b>
	<b>7801.10</b>	— Refined lead
		— Other :
	<b>7801.91</b>	— — Containing by weight antimony as the principal other element
	<b>7801.99</b>	— — Other
<b>78.02</b>	<b>7802.00</b>	Lead waste and scrap
<b>78.03</b>	<b>7803.00</b>	Lead bars, rods, profiles and wire
<b>78.04</b>		<b>Lead plates, sheets, strip and foil; lead powders and flakes :</b>
		— Plates, sheets, strip and foil :
	<b>7804.11</b>	— — Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0,2 mm
	<b>7804.19</b>	— — Other
	<b>7804.20</b>	— Powders and flakes

Heading No	HS Code	Description
<b>78.05</b>	<b>7805.00</b>	<b>Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)</b>
<b>78.06</b>	<b>7806.00</b>	<b>Other articles of lead</b>

## CHAPTER 79

## ZINC AND ARTICLES THEREOF

## Note

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

(a) Bars and rods :

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

(b) Profiles :

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

(c) Wire :

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

(d) Plates, sheets, strip and foil :

Flat-surfaced products (other than the unwrought products of heading No 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including 'modified rectangles' of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

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

Heading No 79.05 applies *inter alia* to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes :

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

**Subheading Note**

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

(a) Zinc, not alloyed :

Metal containing by weight at least 97,5 % of zinc.

(b) Zinc alloys :

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2,5 %.

(c) Zinc dust :

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

Heading No	HS Code	Description
<b>79.01</b>		<b>Unwrought zinc :</b>
		– Zinc, not alloyed :
	7901.11	– – Containing by weight 99,99 % or more of zinc
	7901.12	– – Containing by weight less than 99,99 % of zinc
	7901.20	– Zinc alloys
<b>79.02</b>	7902.00	<b>Zinc waste and scrap</b>
<b>79.03</b>		<b>Zinc dust, powders and flakes :</b>
	7903.10	– Zinc dust
	7903.90	– Other
<b>79.04</b>	7904.00	<b>Zinc bars, rods, profiles and wire</b>
<b>79.05</b>	7905.00	<b>Zinc plates, sheets, strip and foil</b>
<b>79.06</b>	7906.00	<b>Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)</b>
<b>79.07</b>		<b>Other articles of zinc :</b>
	7907.10	– Gutters, roof capping, skylight frames and other fabricated building components
	7907.90	– Other

## CHAPTER 80

## TIN AND ARTICLES THEREOF

## Note

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

(a) Bars and rods :

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

(b) Profiles :

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

(c) Wire :

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

(d) Plates, sheets, strip and foil :

Flat-surfaced products (other than the unwrought products of heading No 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including 'modified rectangles' of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

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

Headings Nos 80.04 and 80.05 apply *inter alia* to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes :

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

**Subheading Note**

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

(a) Tin, not alloyed :

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

**TABLE**  
**Other elements**

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

(b) Tin alloys :

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

(i) the total content by weight of such other elements exceeds 1 %,

or

(ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

Heading No	HS Code	Description
<b>80.01</b>		<b>Unwrought tin :</b>
	<b>8001.10</b>	-- Tin, not alloyed
	<b>8001.20</b>	-- Tin alloys
<b>80.02</b>	<b>8002.00</b>	<b>Tin waste and scrap</b>
<b>80.03</b>	<b>8003.00</b>	<b>Tin bars, rods, profiles and wire</b>
<b>80.04</b>	<b>8004.00</b>	<b>Tin plates, sheets and strip, of a thickness exceeding 0,2 mm</b>
<b>80.05</b>		<b>Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0,2 mm; tin powders and flakes :</b>
	<b>8005.10</b>	-- Foil
	<b>8005.20</b>	-- Powders and flakes
<b>80.06</b>	<b>8006.00</b>	<b>Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)</b>
<b>80.07</b>	<b>8007.00</b>	<b>Other articles of tin</b>

## CHAPTER 81

## OTHER BASE METALS; CERMETS; ARTICLES THEREOF

## Subheading Note

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

Heading No	HS Code	Description
<b>81.01</b>		<b>Tungsten (wolfram) and articles thereof, including waste and scrap :</b>
	<b>8101.10</b>	— Powders
		— Other :
	<b>8101.91</b>	— — Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap
	<b>8101.92</b>	— — Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil
	<b>8101.93</b>	— — Wire
	<b>8101.99</b>	— — Other
<b>81.02</b>		<b>Molybdenum and articles thereof, including waste and scrap :</b>
	<b>8102.10</b>	— Powders
		— Other :
	<b>8102.91</b>	— — Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap
	<b>8102.92</b>	— — Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil
	<b>8102.93</b>	— — Wire
	<b>8102.99</b>	— — Other
<b>81.03</b>		<b>Tantalum and articles thereof, including waste and scrap :</b>
	<b>8103.10</b>	— Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders
	<b>8103.90</b>	— Other
<b>81.04</b>		<b>Magnesium and articles thereof, including waste and scrap :</b>
		— Unwrought magnesium :
	<b>8104.11</b>	— — Containing at least 99,8 % by weight of magnesium

Heading No	HS Code	Description
81.05	8104.19	— — Other
	8104.20	— Waste and scrap
	8104.30	— Raspings, turnings and granules, graded according to size; powders
	8104.90	— Other
81.05		<b>Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap :</b>
	8105.10	— Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders
	8105.90	— Other
81.06	8106.00	<b>Bismuth and articles thereof, including waste and scrap</b>
81.07		<b>Cadmium and articles thereof, including waste and scrap :</b>
	8107.10	— Unwrought cadmium; waste and scrap; powders
	8107.90	— Other
81.08		<b>Titanium and articles thereof, including waste and scrap :</b>
	8108.10	— Unwrought titanium; waste and scrap; powders
	8108.90	— Other
81.09		<b>Zirconium and articles thereof, including waste and scrap :</b>
	8109.10	— Unwrought zirconium; waste and scrap; powders
	8109.90	— Other
81.10	8110.00	<b>Antimony and articles thereof, including waste and scrap</b>
81.11	8111.00	<b>Manganese and articles thereof, including waste and scrap</b>
81.12		<b>Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap :</b>
		— Beryllium :
	8112.11	— — Unwrought; waste and scrap; powders
	8112.19	— — Other
	8112.20	— Chromium
	8112.30	— Germanium
	8112.40	— Vanadium

Heading No	HS Code	Description
		– Other :
	8112.91	– – Unwrought; waste and scrap; powders
	8112.99	– – Other
81.13	8113.00	Cermets and articles thereof, including waste and scrap

## CHAPTER 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL;  
PARTS THEREOF OF BASE METAL

## Notes

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure and pedicure sets, and goods of heading No 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of :
  - (a) base metal;
  - (b) metal carbides or cermets;
  - (c) precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
  - (d) abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.  
Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading No 85.10.
3. Sets consisting of one or more knives of heading No 82.11 and at least an equal number of articles of heading No 82.15 are to be classified in heading No 82.15.

Heading No	HS Code	Description
82.01		Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry :
	8201.10	-- Spades and shovels
	8201.20	-- Forks
	8201.30	-- Mattocks, picks, hoes and rakes
	8201.40	-- Axes, bill hooks and similar hewing tools
	8201.50	-- One-handed secateurs (including poultry shears)
	8201.60	-- Hedge shears, two-handed pruning shears and similar two-handed shears
	8201.90	-- Other hand tools of a kind used in agriculture, horticulture or forestry
82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades) :
	8202.10	-- Hand saws

Heading No	HS Code	Description
82.03	8202.20	— Band saw blades
		— Circular saw blades (including slitting or slotting saw blades) :
	8202.31	— — With working part of steel
	8202.32	— — With working part of other materials
	8202.40	— Chain saw blades
		— Other saw blades :
	8202.91	— — Straight saw blades, for working metal
	8202.99	— — Other
		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
82.04	8203.20	— Pliers (including cutting pliers), pincers, tweezers and similar tools
	8203.30	— Metal cutting shears and similar tools
	8203.40	— Pipe-cutters, bolt croppers, perforating punches and similar tools
		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles :
82.05		— Hand-operated spanners and wrenches :
	8204.11	— — Non-adjustable
	8204.12	— — Adjustable
	8204.20	— Interchangeable spanner sockets, with or without handles
		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks :
	8205.10	— Drilling, threading or tapping tools
	8205.20	— Hammers and sledge hammers
	8205.30	— Planes, chisels, gouges and similar cutting tools for working wood
	8205.40	— Screwdrivers
		— Other hand tools (including glaziers' diamonds) :
	8205.51	— — Household tools
	8205.59	— — Other
	8205.60	— Blow lamps
	8205.70	— Vices, clamps and the like

Heading No	HS Code	Description
	8205.80	— Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks
	8205.90	— Sets of articles of two or more of the foregoing subheadings
82.06	8206.00	Tools of two or more of headings Nos 82.02 to 82.05, put up in sets for retail sale
82.07		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools :
		— Rock drilling or earth boring tools :
	8207.11	— — With working part of sintered metal carbide or cermets
	8207.12	— — With working part of other material
	8207.20	— Dies for drawing or extruding metal
	8207.30	— Tools for pressing, stamping or punching
	8207.40	— Tools for tapping or threading
	8207.50	— Tools for drilling, other than for rock drilling
	8207.60	— Tools for boring or broaching
	8207.70	— Tools for milling
	8207.80	— Tools for turning
	8207.90	— Other interchangeable tools
82.08		Knives and cutting blades, for machines or for mechanical appliances :
	8208.10	— For metal working
	8208.20	— For wood working
	8208.30	— For kitchen appliances or for machines used by the food industry
	8208.40	— For agricultural, horticultural or forestry machines
	8208.90	— Other
82.09	8209.00	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets
82.10	8210.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 82.08, and blades therefor :
	8211.10	— Sets of assorted articles

Heading No	HS Code	Description
		<ul style="list-style-type: none"> <li>— Other :</li> <li>— — Table knives having fixed blades</li> <li>— — Other knives having fixed blades</li> <li>— — Knives having other than fixed blades</li> <li>— — Blades</li> </ul>
<b>82.12</b>		<b>Razors and razor blades (including razor blade blanks in strips) :</b>
	8211.91	— Razors
	8211.92	— Safety razor blades, including razor blade blanks in strips
	8211.93	— Other parts
	8211.94	
<b>82.13</b>	8213.00	Scissors, tailors' shears and similar shears, and blades therefor
<b>82.14</b>		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) :
	8214.10	— Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor
	8214.20	— Manicure or pedicure sets and instruments (including nail files)
	8214.90	— Other
<b>82.15</b>		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware :
	8215.10	— Sets of assorted articles containing at least one article plated with precious metal
	8215.20	— Other sets of assorted articles
		— Other :
	8215.91	— — Plated with precious metal
	8215.99	— — Other

## CHAPTER 83

## MISCELLANEOUS ARTICLES OF BASE METAL

## Notes

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading No 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading No 83.02 the word 'castors' means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheels or tyre fitted thereto is less than 30 mm.

Heading No	HS Code	Description
83.01		<b>Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal :</b>
	8301.10	– Padlocks
	8301.20	– Locks of a kind used for motor vehicles
	8301.30	– Locks of a kind used for furniture
	8301.40	– Other locks
	8301.50	– Clasps and frames with clasps, incorporating locks
	8301.60	– Parts
	8301.70	– Keys presented separately
83.02		<b>Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal :</b>
	8302.10	– Hinges
	8302.20	– Castors
	8302.30	– Other mountings, fittings and similar articles suitable for motor vehicles
		– Other mountings, fittings and similar articles :
	8302.41	– – Suitable for buildings
	8302.42	– – Other, suitable for furniture
	8302.49	– – Other
	8302.50	– Hat-racks, hat-pegs, brackets and similar fixtures

Heading No	HS Code	Description
	8302.60	– Automatic door closers
83.03	8303.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal
83.04	8304.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No 94.03
83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal :
	8305.10	– Fittings for loose-leaf binders or files
	8305.20	– Staples in strips
	8305.90	– Other, including parts
83.06		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal :
	8306.10	– Bells, gongs and the like
		– Statuettes and other ornaments :
	8306.21	– – Plated with precious metal
	8306.29	– – Other
	8306.30	– Photograph, picture or similar frames; mirrors
83.07		Flexible tubing of base metal, with or without fittings :
	8307.10	– Of iron or steel
	8307.90	– Of other base metal
83.08		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles, tubular or bifurcated rivets, of base metal; beads and spangles of base metal :
	8308.10	– Hooks, eyes and eyelets
	8308.20	– Tubular or bifurcated rivets
	8308.90	– Other, including parts
83.09		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal :
	8309.10	– Crown corks
	8309.90	– Other

Heading No	HS Code	Description
83.10	8310.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No 94.05
83.11		Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying :
	8311.10	– Coated electrodes of base metal, for electric arc-welding
	8311.20	– Cored wire of base metal, for electric arc-welding
	8311.30	– Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame
	8311.90	– Other, including parts

**SECTION XVI****MACHINERY AND MECHANICAL APPLIANCES;  
ELECTRICAL EQUIPMENT; PARTS THEREOF;  
SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE  
AND SOUND RECORDERS AND REPRODUCERS, AND PARTS  
AND ACCESSORIES OF SUCH ARTICLES****Notes****1. This Section does not cover :**

- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading No 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading No 40.16);
- (b) Articles of leather or of composition leather (heading No 42.04) or of furskin (heading No 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
- (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
- (e) Transmission or conveyor belts of textile material (heading No 59.10) or other articles of textile material for technical uses (heading No 59.11);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of heading Nos 71.02 to 71.04, or articles wholly of such stones of heading No 71.16, except unmounted worked sapphires and diamonds for styli (heading No 85.22);
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (h) Drill pipe (heading No 73.04);
- (ij) Endless belts of metal wire or strip (Section XV);
- (k) Articles of Chapter 82 or 83;
- (l) Articles of Section XVII;
- (m) Articles of Chapter 90;
- (n) Clocks, watches or other articles of Chapter 91;
- (o) Interchangeable tools of heading No 82.07 or brushes of a kind used as parts of machines of heading No 96.03; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading No 68.04 or 69.09); or
- (p) Articles of Chapter 95.

**2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading No 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:**

- (a) Parts which are goods included in any of the headings of Chapters 84 or 85 (other than heading Nos 84.85 and 85.48) are in all cases to be classified in their respective headings.
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading No 84.79 or 85.43) are to be classified with the machines of that kind. However, parts which are equally suitable for use principally with the goods of heading Nos 85.17 and 85.25 to 85.28 are to be classified in heading No 85.17.
- (c) All other parts are to be classified in heading No 84.85 or 85.48.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these notes, the expression 'machine' means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

#### CHAPTER 84

#### NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

##### Notes

1. This Chapter does not cover :
  - (a) Millstones, grindstones or other articles of Chapter 68;
  - (b) Appliances or machinery (for example, pumps) or parts thereof, of ceramic material (Chapter 69);
  - (c) Laboratory glassware (heading No 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading No 70.19 or 70.20);
  - (d) Articles of heading No 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
  - (e) Electro-mechanical tools for working in the hand, of heading No 85.08 or electro-mechanical domestic appliances of heading No 85.09; or
  - (f) Hand-operated mechanical floor sweepers, not motorised (heading No 96.03).
2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description within one or more of the headings Nos 84.01 to 84.24 and at the same time to a description within one or other of the headings Nos 84.25 to 84.80 is to be classified under the appropriate heading of the former group and not the latter.

Heading No 84.19 does not, however, cover :

- (a) Germination plant, incubators or brooders (heading No 84.36);
- (b) Grain dampening machines (heading No 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading No 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No 84.51); or
- (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No 84.22 does not cover :

- (a) Sewing machines for closing bags or similar containers (heading No 84.52); or
  - (b) Office machinery of heading No 84.72.
3. A machine-tool for working any material which answers to a description within heading No 84.56 and at the same time to a description in heading No 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified within heading No 84.56.

4. Heading No 84.57 applies only to machine-tools for working metal (other than lathes) which can carry out different types of machining operations either :
- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres);
  - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station); or
  - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5. (A) For the purposes of heading No 84.71, the expression 'automatic data processing machines' means :

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

- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions :

- (a) it is connectable to the central processing unit either directly or through one or more other units;
- (b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).

Such units presented separately are also to be classified within heading No 84.71.

Heading No 84.71 does not cover machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function. Such machines are classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading No 84.82 applies *inter alia* to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 % or by more than 0,05 mm, whichever is less. Other steel balls are to be classified within heading No 73.26.
7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No 84.79. Heading No 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

#### Subheading note

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

Heading No	HS Code	Description
<b>84.01</b>		<b>Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation :</b>
	<b>8401.10</b>	– Nuclear reactors
	<b>8401.20</b>	– Machinery and apparatus for isotopic separation, and parts thereof
	<b>8401.30</b>	– Fuel elements (cartridges), non-irradiated
	<b>8401.40</b>	– Parts of nuclear reactors
<b>84.02</b>		<b>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers :</b>
		– Steam or other vapour generating boilers :
	<b>8402.11</b>	– – Watertube boilers with a steam production exceeding 45 t per hour
	<b>8402.12</b>	– – Watertube boilers with a steam production not exceeding 45 t per hour
	<b>8402.19</b>	– – Other vapour generating boilers, including hybrid boilers
	<b>8402.20</b>	– Super-heated water boilers
	<b>8402.90</b>	– Parts
<b>84.03</b>		<b>Central heating boilers other than those of heading No 84.02 :</b>
	<b>8403.10</b>	– Boilers
	<b>8403.90</b>	– Parts
<b>84.04</b>		<b>Auxiliary plant for use with boilers of heading No 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units :</b>
	<b>8404.10</b>	– Auxiliary plant for use with boilers of heading No 84.02 or 84.03
	<b>8404.20</b>	– Condensers for steam or other vapour power units
	<b>8404.90</b>	– Parts
<b>84.05</b>		<b>Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers :</b>
	<b>8405.10</b>	– Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers
	<b>8405.90</b>	– Parts
<b>84.06</b>		<b>Steam turbines and other vapour turbines :</b>
		– Turbines :
	<b>8406.11</b>	– – For marine propulsion
	<b>8406.19</b>	– – Other
	<b>8406.90</b>	– Parts

Heading No	HS Code	Description
<b>84.07</b>		<b>Spark-ignition reciprocating or rotary internal combustion piston engines :</b>
	<b>8407.10</b>	– Aircraft engines
		– Marine propulsion engines :
	<b>8407.21</b>	– – Outboard motors
	<b>8407.29</b>	– – Other
		– Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :
	<b>8407.31</b>	– – Of a cylinder capacity not exceeding 50 cc
	<b>8407.32</b>	– – Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc
	<b>8407.33</b>	– – Of a cylinder capacity exceeding 250 cc but not exceeding 1 000 cc
	<b>8407.34</b>	– – Of a cylinder capacity exceeding 1 000 cc
	<b>8407.90</b>	– Other engines
<b>84.08</b>		<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :</b>
	<b>8408.10</b>	– Marine propulsion engines
	<b>8408.20</b>	– Engines of a kind used for the propulsion of vehicles of Chapter 87
	<b>8408.90</b>	– Other engines
<b>84.09</b>		<b>Parts suitable for use solely or principally with the engines of heading No 84.07 or 84.08 :</b>
	<b>8409.10</b>	– For aircraft engines
		– Other :
	<b>8409.91</b>	– – Suitable for use solely or principally with spark-ignition internal combustion piston engines
	<b>8409.99</b>	– – Other
<b>84.10</b>		<b>Hydraulic turbines, water wheels, and regulators therefor :</b>
		– Hydraulic turbines and water wheels :
	<b>8410.11</b>	– – Of a power not exceeding 1 000 kW
	<b>8410.12</b>	– – Of a power exceeding 1 000 kW but not exceeding 10 000 kW
	<b>8410.13</b>	– – Of a power exceeding 10 000 kW
	<b>8410.90</b>	– Parts, including regulators
<b>84.11</b>		<b>Turbo-jets, turbo-propellers and other gas turbines :</b>
		– Turbo-jets :
	<b>8411.11</b>	– – Of a thrust not exceeding 25 kN

Heading No	HS Code	Description
84.12	8411.12	— — Of a thrust exceeding 25 kN
		— Turbo-propellers :
	8411.21	— — Of a power not exceeding 1 100 kW
	8411.22	— — Of a power exceeding 1 100 kW
		— Other gas turbines :
	8411.81	— — Of a power not exceeding 5 000 kW
	8411.82	— — Of a power exceeding 5 000 kW
		— Parts :
	8411.91	— — Of turbo-jets or turbo-propellers
	8411.99	— — Other
		Other engines and motors :
	8412.10	— Reaction engines other than turbo-jets
		— Hydraulic power engines and motors :
	8412.21	— — Linear acting (cylinders)
	8412.29	— — Other
		— Pneumatic power engines and motors :
	8412.31	— — Linear acting (cylinders)
	8412.39	— — Other
	8412.80	— Other
	8412.90	— Parts
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
	8413.19	— — Other
	8413.20	— Hand pumps, other than those of subheading 8413.11 or 8413.19
	8413.30	— Fuel, lubricating or cooling medium pumps for internal combustion piston engines
	8413.40	— Concrete pumps
	8413.50	— Other reciprocating positive displacement pumps
	8413.60	— Other rotary positive displacement pumps
	8413.70	— Other centrifugal pumps

Heading No	HS Code	Description
84.14		– Other pumps; liquid elevators :
	8413.81	– – Pumps
	8413.82	– – Liquid elevators
		– Parts :
	8413.91	– – Of pumps
	8413.92	– – Of liquid elevators
		<b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters :</b>
	8414.10	– Vacuum pumps
	8414.20	– Hand- or foot-operated air pumps
	8414.30	– Compressors of a kind used in refrigerating equipment
	8414.40	– Air compressors mounted on a wheeled chassis for towing
		– Fans :
	8414.51	– – Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W
	8414.59	– – Other
84.15	8414.60	– Hoods having a maximum horizontal side not exceeding 120 cm
	8414.80	– Other
	8414.90	– Parts
		<b>Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated :</b>
	8415.10	– Window or wall types, self-contained
		– Other :
	8415.81	– – Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle
	8415.82	– – Other, incorporating a refrigerating unit
	8415.83	– – Not incorporating a refrigerating unit
	8415.90	– Parts
84.16		<b>Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances :</b>
	8416.10	– Furnace burners for liquid fuel
	8416.20	– Other furnace burners, including combination burners

Heading No	HS Code	Description
84.17	8416.30	– Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances
	8416.90	– Parts
		<b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric :</b>
	8417.10	– Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals
	8417.20	– Bakery ovens, including biscuit ovens :
	8417.80	– Other
84.18	8417.90	– Parts
		<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 84.15 :</b>
	8418.10	– Combined refrigerator-freezers, fitted with separate external doors
		– Refrigerators, household type :
	8418.21	– – Compression-type
	8418.22	– – Absorption-type, electrical
	8418.29	– – Other
	8418.30	– Freezers of the chest type, not exceeding 800 litres capacity
	8418.40	– Freezers of the upright type, not exceeding 900 litres capacity
	8418.50	– Refrigerating or freezing display counters, cabinets, show-cases and the like
		– Other refrigerating or freezing equipment; heat pumps :
	8418.61	– – Compression type units whose condensers are heat exchangers
	8418.69	– – Other
		– Parts :
84.19	8418.91	– – Furniture designed to receive refrigerating or freezing equipment
	8418.99	– – Other
		<b>Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric :</b>
		– Instantaneous or storage water heaters, non-electric :
	8419.11	– – Instantaneous gas water heaters
	8419.19	– – Other
	8419.20	– Medical, surgical or laboratory sterilisers

Heading No	HS Code	Description
		<ul style="list-style-type: none"> <li>– Dryers :</li> <li>8419.31 – – For agricultural products</li> <li>8419.32 – – For wood, paper pulp, paper or paperboard</li> <li>8419.39 – – Other</li> <li>8419.40 – Distilling or rectifying plant</li> <li>8419.50 – Heat exchange units</li> <li>8419.60 – Machinery for liquefying air or other gases</li> <li>– Other machinery, plant and equipment :</li> <li>8419.81 – – For making hot drinks or for cooking or heating food</li> <li>8419.89 – – Other</li> <li>8419.90 – Parts</li> </ul>
84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor :
	8420.10	– Calendering or other rolling machines
		– Parts :
	8420.91	– – Cylinders
	8420.99	– – Other
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases :
		– Centrifuges, including centrifugal dryers :
	8421.11	– – Cream separators
	8421.12	– – Clothes-dryers
	8421.19	– – Other
		– Filtering or purifying machinery and apparatus for liquids :
	8421.21	– – For filtering or purifying water
	8421.22	– – For filtering or purifying beverages other than water
	8421.23	– – Oil or petrol-filters for internal combustion engines
	8421.29	– – Other
		– Filtering or purifying machinery and apparatus for gases :
	8421.31	– – Intake air filters for internal combustion engines
	8421.39	– – Other

Heading No	HS Code	Description
84.22		– Parts :
	8421.91	– – Of centrifuges, including centrifugal dryers
	8421.99	– – Other
		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages :
		– Dish washing machines :
	8422.11	– – Of the household type
	8422.19	– – Other
	8422.20	– Machinery for cleaning or drying bottles or other containers
	8422.30	– Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages
	8422.40	– Other packing or wrapping machinery
84.23	8422.90	– Parts
		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds :
	8423.10	– Personal weighing machines, including baby scales; household scales
	8423.20	– Scales for continuous weighing of goods on conveyors
	8423.30	– Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales
		– Other weighing machinery :
	8423.81	– – Having a maximum weighing capacity not exceeding 30 kg
	8423.82	– – Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg
	8423.89	– – Other
	8423.90	– Weighing machine weights of all kinds; parts of weighing machinery
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
	8424.20	– Spray guns and similar appliances
	8424.30	– Steam or sand blasting machines and similar jet projecting machines
		– Other appliances :
	8424.81	– – Agricultural or horticultural

Heading No	HS Code	Description
84.25	8424.89	— — Other
	8424.90	— Parts
		<b>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks :</b>
		— Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles :
	8425.11	— — Powered by electric motor
	8425.19	— — Other
	8425.20	— Pit-head winding gear; winches specially designed for use underground
		— Other winches; capstans :
	8425.31	— — Powered by electric motor
	8425.39	— — Other
		— Jacks; hoists of a kind used for raising vehicles :
	8425.41	— — Built-in jacking systems of a type used in garages
	8425.42	— — Other jacks and hoists, hydraulic
	8425.49	— — Other
84.26		<b>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane :</b>
		— Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :
	8426.11	— — Overhead travelling cranes on fixed support
	8426.12	— — Mobile lifting frames on tyres and straddle carriers
	8426.19	— — Other
	8426.20	— Tower cranes
	8426.30	— Portal or pedestal jib cranes
		— Other machinery, self-propelled :
	8426.41	— — On tyres
	8426.49	— — Other
		— Other machinery :
	8426.91	— — Designed for mounting on road vehicles
	8426.99	— — Other
84.27		<b>Fork-lift trucks; other works trucks fitted with lifting or handling equipment :</b>
	8427.10	— Self-propelled trucks powered by an electric motor

Heading No	HS Code	Description
84.28	8427.20	– Other self-propelled trucks
	8427.90	– Other trucks
		<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) :</b>
	8428.10	– Lifts and skip hoists
	8428.20	– Pneumatic elevators and conveyors
		– Other continuous-action elevators and conveyors, for goods or materials :
	8428.31	– – Specially designed for underground use
	8428.32	– – Other, bucket type
	8428.33	– – Other, belt type
	8428.39	– – Other
	8428.40	– Escalators and moving walkways
	8428.50	– Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment
	8428.60	– Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars
	8428.90	– Other machinery
84.29		<b>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers :</b>
		– Bulldozers and angledozers :
	8429.11	– – Track laying
	8429.19	– – Other
	8429.20	– Graders and levellers
	8429.30	– Scrapers
	8429.40	– Tamping machines and road rollers
		– Mechanical shovels, excavators and shovel loaders :
	8429.51	– – Front-end shovel loaders
	8429.52	– – Machinery with a 360° revolving superstructure
	8429.59	– – Other
84.30		<b>Other moving, grading, levelling, scraping, excavating, tapping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers :</b>
	8430.10	– Pile-drivers and pile-extractors
	8430.20	– Snow-ploughs and snow-blowers

Heading No	HS Code	Description
84.31		– Coal or rock cutters and tunnelling machinery :
	8430.31	– – Self-propelled
	8430.39	– – Other
		– Other boring or sinking machinery :
	8430.41	– – Self-propelled
	8430.49	– – Other
	8430.50	– Other machinery, self-propelled
		– Other machinery, not self-propelled :
	8430.61	– – Tamping or compacting machinery
	8430.62	– – Scrapers
	8430.69	– – Other
		Parts suitable for use solely or principally with the machinery of headings Nos 84.25 to 84.30 :
	8431.10	– Of machinery of heading No 84.25
	8431.20	– Of machinery of heading No 84.27
		– Of machinery of heading No 84.28 :
	8431.31	– – Of lifts, skip hoists or escalators
	8431.39	– – Other
		– Of machinery of heading No 84.26, 84.29 or 84.30 :
	8431.41	– – Buckets, shovels, grabs and grips
	8431.42	– – Bulldozer or angledozer blades
	8431.43	– – Parts for boring or sinking machinery of subheading 8430.41 or 8430.49
	8431.49	– – Other
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers :
	8432.10	– Ploughs
		– Harrows, scarifiers, cultivators, weeders and hoes :
	8432.21	– – Disc harrows
	8432.29	– – Other
	8432.30	– Seeders, planters and transplanters
	8432.40	– Manure spreaders and fertiliser distributors
	8432.80	– Other machinery

Heading No	HS Code	Description
84.33	8432.90	— Parts
		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 No 84.37 :
		— Mowers for lawns, parks or sports grounds :
	8433.11	— — Powered, with the cutting device rotating in a horizontal plane
	8433.19	— — Other
	8433.20	— Other mowers, including cutter bars for tractor mounting
	8433.30	— Other haymaking machinery
	8433.40	— Straw or fodder balers, including pick-up balers
		— Other harvesting machinery; threshing machinery :
	8433.51	— — Combine harvester-threshers
	8433.52	— — Other threshing machinery
	8433.53	— — Root or tuber harvesting machines
	8433.59	— — Other
	8433.60	— Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce
	8433.90	— Parts
84.34		Milking machines and dairy machinery :
	8434.10	— Milking machines
	8434.20	— Dairy machinery
	8434.90	— Parts
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages :
	8435.10	— Machinery
	8435.90	— Parts
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 feedingstuffs
		— Poultry-keeping machinery; poultry incubators and brooders :
	8436.21	— — Poultry incubators and brooders
	8436.29	— — Other
	8436.80	— Other machinery

Heading No	HS Code	Description
84.37		— Parts :
	8436.91	— — Of poultry-keeping machinery or poultry incubators and brooders
	8436.99	— — Other
		<b>Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery :</b>
	8437.10	— Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables
84.38	8437.80	— Other machinery
	8437.90	— Parts
		<b>Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils :</b>
	8438.10	— Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products
	8438.20	— Machinery for the manufacture of confectionery, cocoa or chocolate
84.39	8438.30	— Machinery for sugar manufacture
	8438.40	— Brewery machinery
	8438.50	— Machinery for the preparation of meat or poultry
	8438.60	— Machinery for the preparation of fruits, nuts or vegetables
	8438.80	— Other machinery
84.40	8438.90	— Parts
		<b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard :</b>
	8439.10	— Machinery for making pulp of fibrous cellulosic material
	8439.20	— Machinery for making paper or paperboard
	8439.30	— Machinery for finishing paper or paperboard
84.40		— Parts :
	8439.91	— — Of machinery for making pulp of fibrous cellulosic material
	8439.99	— — Other
84.40		<b>Book-binding machinery, including book-sewing machines :</b>
	8440.10	— Machinery
	8440.90	— Parts

Heading No	HS Code	Description
<b>84.41</b>		<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds :</b>
	8441.10	– Cutting machines
	8441.20	– Machines for making bags, sacks or envelopes
	8441.30	– Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding
	8441.40	– Machines for moulding articles in paper pulp, paper or paperboard
	8441.80	– Other machinery
	8441.90	– Parts
<b>84.42</b>		<b>Machinery, apparatus and equipment (other than the machine-tools of heading Nos 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) :</b>
	8442.10	– Phototype-setting and composing machines
	8442.20	– Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device
	8442.30	– Other machinery, apparatus and equipment
	8442.40	– Parts of the foregoing machinery, apparatus or equipment
	8442.50	– Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)
<b>84.43</b>		<b>Printing machinery; machines for uses ancillary to printing :</b>
		– Offset printing machinery :
	8443.11	– – Reel fed
	8443.12	– – Sheet fed, office type (sheet size not exceeding 22 x 36 cm)
	8443.19	– – Other
		– Letterpress printing machinery, excluding flexographic printing :
	8443.21	– – Reel fed
	8443.29	– – Other
	8443.30	– Flexographic printing machinery
	8443.40	– Gravure printing machinery
	8443.50	– Other printing machinery
	8443.60	– Machines for uses ancillary to printing
	8443.90	– Parts

Heading No	HS Code	Description
<b>84.44</b>	<b>8444.00</b>	<b>Machines for extruding, drawing, texturing or cutting man-made textile materials</b>
<b>84.45</b>		<b>Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No 84.46 or 84.47 :</b>
		– Machines for preparing textile fibres :
	<b>8445.11</b>	– – Carding machines
	<b>8445.12</b>	– – Combing machines
	<b>8445.13</b>	– – Drawing or roving machines
	<b>8445.19</b>	– – Other
	<b>8445.20</b>	– Textile spinning machines
	<b>8445.30</b>	– Textile doubling or twisting machines
	<b>8445.40</b>	– Textile winding (including weft-winding) or reeling machines
	<b>8445.90</b>	– Other
<b>84.46</b>		<b>Weaving machines (looms) :</b>
	<b>8446.10</b>	– For weaving fabrics of a width not exceeding 30 cm
		– For weaving fabrics of a width exceeding 30 cm, shuttle type :
	<b>8446.21</b>	– – Power looms
	<b>8446.29</b>	– – Other
	<b>8446.30</b>	– For weaving fabrics of a width exceeding 30 cm, shuttleless type
<b>84.47</b>		<b>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting :</b>
		– Circular knitting machines :
	<b>8447.11</b>	– – With cylinder diameter not exceeding 165 mm
	<b>8447.12</b>	– – With cylinder diameter exceeding 165 mm
	<b>8447.20</b>	– Flat knitting machines; stitch-bonding machines
	<b>8447.90</b>	– Other

Heading No	HS Code	Description
84.48		<p><b>Auxiliary machinery for use with machines of heading No 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 No 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles) :</b></p> <p>– Auxiliary machinery for machines of heading No 84.44, 84.45, 84.46 or 84.47 :</p> <p>8448.11 – – Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith</p> <p>8448.19 – – Other</p> <p>8448.20 – Parts and accessories of machines of heading No 84.44 or of their auxiliary machinery</p> <p>– Parts and accessories of machines of heading No 84.45 or of their auxiliary machinery :</p> <p>8448.31 – – Card clothing</p> <p>8448.32 – – Of machines for preparing textile fibres, other than card clothing</p> <p>8448.33 – – Spindles, spindle flyers, spinning rings and ring travellers</p> <p>8448.39 – – Other</p> <p>– Parts and accessories of weaving machines (looms) or of their auxiliary machinery :</p> <p>8448.41 – – Shuttles</p> <p>8448.42 – – Reeds for looms, healds and heald-frames</p> <p>8448.49 – – Other</p> <p>– Parts and accessories of machines of heading No 84.47 or of their auxiliary machinery :</p> <p>8448.51 – – Sinkers, needles and other articles used in forming stitches</p> <p>8448.59 – – Other</p>
84.49	8449.00	<b>Machinery for the manufacture or finishing of felt or non wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats</b>
84.50		<p><b>Household or laundry-type washing machines, including machines which both wash and dry :</b></p> <p>– Machines, each of a dry linen capacity not exceeding 10 kg :</p> <p>8450.11 – – Fully-automatic machines</p> <p>8450.12 – – Other machines, with built-in centrifugal drier</p> <p>8450.19 – – Other</p> <p>8450.20 – Machines, each of a dry linen capacity exceeding 10 kg</p> <p>8450.90 – Parts</p>

Heading No	HS Code	Description
<b>84.51</b>		<b>Machinery (other than machines of heading No 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics :</b>
	8451.10	– Dry-cleaning machines
		– Drying machines :
	8451.21	– – Each of a dry linen capacity not exceeding 10 kg
	8451.29	– – Other
	8451.30	– Ironing machines and presses (including fusing presses)
	8451.40	– Washing, bleaching or dyeing machines
	8451.50	– Machines for reeling, unreeling, folding, cutting or pinking textile fabrics
	8451.80	– Other machinery
	8451.90	– Parts
<b>84.52</b>		<b>Sewing machines, other than book-sewing machines of heading No 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles :</b>
	8452.10	– Sewing machines of the household type
		– Other sewing machines :
	8452.21	– – Automatic units
	8452.29	– – Other
	8452.30	– Sewing machine needles
	8452.40	– Furniture, bases and covers for sewing machines and parts thereof
	8452.90	– Other parts of sewing machines
<b>84.53</b>		<b>Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines :</b>
	8453.10	– Machinery for preparing, tanning or working hides, skins or leather
	8453.20	– Machinery for making or repairing footwear
	8453.80	– Other machinery
	8453.90	– Parts
<b>84.54</b>		<b>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries :</b>
	8454.10	– Converters
	8454.20	– Ingot moulds and ladles

Heading No	HS Code	Description
84.55	8454.30	– Casting machines
	8454.90	– Parts
		<b>Metal-rolling mills and rolls therefor :</b>
	8455.10	– Tube mills
		– Other rolling mills :
	8455.21	– – Hot or combination hot and cold
	8455.22	– – Cold
	8455.30	– Rolls for rolling mills
	8455.90	– Other parts
84.56		<b>Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes :</b>
	8456.10	– Operated by laser or other light or photon beam processes
	8456.20	– Operated by ultrasonic processes
	8456.30	– Operated by electro-discharge processes
	8456.90	– Other
84.57		<b>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal :</b>
	8457.10	– Machining centres
	8457.20	– Unit construction machines (single station)
	8457.30	– Multi-station transfer machines
84.58		<b>Lathes for removing metal :</b>
		– Horizontal lathes :
	8458.11	– – Numerically controlled
	8458.19	– – Other
		– Other lathes :
	8458.91	– – Numerically controlled
	8458.99	– – Other
84.59		<b>Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading No 84.58 :</b>
	8459.10	– Way-type unit head machines

Heading No	HS Code	Description
84.60		<ul style="list-style-type: none"> <li>– Other drilling machines :</li> </ul>
	8459.21	– – Numerically controlled
	8459.29	– – Other
		– Other boring-milling machines :
	8459.31	– – Numerically controlled
	8459.39	– – Other
	8459.40	– Other boring machines
		– Milling machines, knee-type :
	8459.51	– – Numerically controlled
	8459.59	– – Other
		– Other milling machines :
	8459.61	– – Numerically controlled
	8459.69	– – Other
	8459.70	– Other threading or tapping machines
		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No 84.61 :
		– Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm :
	8460.11	– – Numerically controlled
	8460.19	– – Other
		– Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm :
	8460.21	– – Numerically controlled
	8460.29	– – Other
		– Sharpening (tool or cutter grinding) machines :
	8460.31	– – Numerically controlled
	8460.39	– – Other
	8460.40	– Honing or lapping machines
	8460.90	– Other

Heading No	HS Code	Description
84.61		Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included :
	8461.10	— Planing machines
	8461.20	— Shaping or slotting machines
	8461.30	— Broaching machines
	8461.40	— Gear cutting, gear grinding or gear finishing machines
	8461.50	— Sawing or cutting-off machines
	8461.90	— Other
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
		— Bending, folding, straightening or flattening machines (including presses) :
	8462.21	— — Numerically controlled
	8462.29	— — Other
		— Shearing machines (including presses), other than combined punching and shearing machines :
	8462.31	— — Numerically controlled
	8462.39	— — Other
		— Punching or notching machines (including presses), including combined punching and shearing machines :
	8462.41	— — Numerically controlled
	8462.49	— — Other
		— Other :
	8462.91	— — Hydraulic presses
	8462.99	— — Other
84.63		Other machine-tools for working metal, sintered metal carbides or cermets, without removing material :
	8463.10	— Draw-benches for bars, tubes, profiles, wire or the like
	8463.20	— Thread rolling machines
	8463.30	— Machines for working wire
	8463.90	— Other

Heading No	HS Code	Description
<b>84.64</b>		<b>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass :</b>
	8464.10	– Sawing machines
	8464.20	– Grinding or polishing machines
	8464.90	– Other
<b>84.65</b>		<b>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials :</b>
	8465.10	– Machines which can carry out different types of machining operations without tool change between such operations
		– Other :
	8465.91	– – Sawing machines
	8465.92	– – Planing, milling or moulding (by cutting) machines
	8465.93	– – Grinding, sanding or polishing machines
	8465.94	– – Bending or assembling machines
	8465.95	– – Drilling or morticing machines
	8465.96	– – Splitting, slicing or paring machines
	8465.99	– – Other
<b>84.66</b>		<b>Parts and accessories suitable for use solely or principally with the machines of heading Nos 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand :</b>
	8466.10	– Tool holders and self-opening dieheads
	8466.20	– Work holders
	8466.30	– Dividing heads and other special attachments for machine-tools
		– Other :
	8466.91	– – For machines of heading No 84.64
	8466.92	– – For machines of heading No 84.65
	8466.93	– – For machines of headings Nos 84.56 to 84.61
	8466.94	– – For machines of heading No 84.62 or 84.63
<b>84.67</b>		<b>Tools for working in the hand, pneumatic or with self-contained non-electric motor :</b>
		– Pneumatic :
	8467.11	– – Rotary type (including combined rotary-percussion)
	8467.19	– – Other

Heading No	HS Code	Description
84.68		– Other tools :
	8467.81	– – Chain saws
	8467.89	– – Other
		– Parts :
	8467.91	– – Of chain saws
	8467.92	– – Of pneumatic tools
	8467.99	– – Other
		<b>Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No 85.15; gas-operated surface tempering machines and appliances :</b>
	8468.10	– Hand-held blow pipes
	8468.20	– Other gas-operated machinery and apparatus
	8468.80	– Other machinery and apparatus
	8468.90	– Parts
84.69		<b>Typewriters and word-processing machines :</b>
	8469.10	– Automatic typewriters and word-processing machines
		– Other typewriters, electric :
	8469.21	– – Weighing not more than 12 kg, excluding case
	8469.29	– – Other
		– Other typewriters, non-electric :
	8469.31	– – Weighing not more than 12 kg, excluding case
	8469.39	– – Other
84.70		<b>Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device :</b>
	8470.10	– Electronic calculators capable of operation without an external source of power
		– Other electronic calculating machines :
	8470.21	– – Incorporating a printing device
	8470.29	– – Other
	8470.30	– Other calculating machines
	8470.40	– Accounting machines
	8470.50	– Cash registers
	8470.90	– Other

Heading No	HS Code	Description
<b>84.71</b>		<b>Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included :</b>
	8471.10	– Analogue or hybrid automatic data processing machines
	8471.20	– Digital automatic data processing machines, containing in the same housing at least a central processing unit and an input and output unit, whether or not combined
		– Other :
	8471.91	– – Digital processing units, whether or not presented with the rest of a system, which may contain in the same housing one or two of the following types of unit : storage units, input units, output units
	8471.92	– – Input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing
	8471.93	– – Storage units, whether or not presented with the rest of a system
	8471.99	– – Other
<b>84.72</b>		<b>Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines) :</b>
	8472.10	– Duplicating machines
	8472.20	– Addressing machines and address plate embossing machines
	8472.30	– Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps
	8472.90	– Other
<b>84.73</b>		<b>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos 84.69 to 84.72 :</b>
	8473.10	– Parts and accessories of the machines of heading No 84.69
		– Parts and accessories of the machines of heading No 84.70 :
	8473.21	– – Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29
	8473.29	– – Other
	8473.30	– Parts and accessories of the machines of heading No 84.71
	8473.40	– Parts and accessories of the machines of heading No 84.72
<b>84.74</b>		<b>Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand :</b>
	8474.10	– Sorting, screening, separating or washing machines

Heading No	HS Code	Description
84.75	8474.20	– Crushing or grinding machines
		– Mixing or kneading machines :
	8474.31	– – Concrete or mortar mixers
	8474.32	– – Machines for mixing mineral substances with bitumen
	8474.39	– – Other
	8474.80	– Other machinery
	8474.90	– Parts
		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
	8475.20	– Machines for manufacturing or hot working glass or glassware
84.76	8475.90	– Parts
		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines :
		– Machines :
	8476.11	– – Incorporating heating or refrigerating devices
	8476.19	– – Other
84.77	8476.90	– Parts
		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
	8477.20	– Extruders
	8477.30	– Blow moulding machines
	8477.40	– Vacuum moulding machines and other thermoforming machines
		– Other machinery for moulding or otherwise forming :
	8477.51	– – For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes
	8477.59	– – Other
	8477.80	– Other machinery
	8477.90	– Parts

Heading No	HS Code	Description
<b>84.78</b>		<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter :</b>
	<b>8478.10</b>	– Machinery
	<b>8478.90</b>	– Parts
<b>84.79</b>		<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter :</b>
	<b>8479.10</b>	– Machinery for public works, building or the like
	<b>8479.20</b>	– Machinery for the extraction or preparation of animal or fixed vegetable fats or oils
	<b>8479.30</b>	– Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork
	<b>8479.40</b>	– Rope or cable-making machines
		– Other machines and mechanical appliances :
	<b>8479.81</b>	– – For treating metal, including electric wire coil-winders
	<b>8479.82</b>	– – Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines
	<b>8479.89</b>	– – Other
	<b>8479.90</b>	– Parts
<b>84.80</b>		<b>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics :</b>
	<b>8480.10</b>	– Moulding boxes for metal foundry
	<b>8480.20</b>	– Mould bases
	<b>8480.30</b>	– Moulding patterns
		– Moulds for metal or metal carbides :
	<b>8480.41</b>	– – Injection or compression types
	<b>8480.49</b>	– – Other
	<b>8480.50</b>	– Moulds for glass
	<b>8480.60</b>	– Moulds for mineral materials
		– Moulds for rubber or plastics :
	<b>8480.71</b>	– – Injection or compression types
	<b>8480.79</b>	– – Other

Heading No	HS Code	Description
84.81		<b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves :</b>
	8481.10	– Pressure-reducing valves
	8481.20	– Valves for oleohydraulic or pneumatic transmissions
	8481.30	– Check valves
	8481.40	– Safety or relief valves :
	8481.80	– Other appliances
	8481.90	– Parts
84.82		<b>Ball or roller bearings :</b>
	8482.10	– Ball bearings
	8482.20	– Tapered roller bearings, including cone and tapered roller assemblies
	8482.30	– Spherical roller bearings
	8482.40	– Needle roller bearings
	8482.50	– Other cylindrical roller bearings
	8482.80	– Other, including combined ball/roller bearings
		– Parts :
	8482.91	– – Balls, needles and rollers
	8482.99	– – Other
84.83		<b>Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) :</b>
	8483.10	– Transmission shafts (including cam shafts and crank shafts) and cranks
	8483.20	– Bearing housings, incorporating ball or roller bearings
	8483.30	– Bearing housings, not incorporating ball or roller bearings; plain shaft bearings
	8483.40	– Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball screws; gear boxes and other speed changers, including torque converters
	8483.50	– Flywheels and pulleys, including pulley blocks
	8483.60	– Clutches and shaft couplings (including universal joints)
	8483.90	– Parts

Heading No	HS Code	Description
<b>84.84</b>		<b>Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings :</b>
	<b>8484.10</b>	<b>— Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal</b>
	<b>8484.90</b>	<b>— Other</b>
<b>84.85</b>		<b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter :</b>
	<b>8485.10</b>	<b>— Ships' propellers and blades therefor</b>
	<b>8485.90</b>	<b>— Other</b>

**CHAPTER 85****ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS  
AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND  
ACCESSORIES OF SUCH ARTICLES****Notes****1. This Chapter does not cover:**

- (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
- (b) Articles of glass of heading No 70.11; or
- (c) Electrically heated furniture of Chapter 94.

**2. Headings Nos 85.01 to 85.04 do not apply to goods described in heading No 85.11, 85.12, 85.40, 85.41 or 85.42.**

However, metal tank mercury arc rectifiers remain classified within heading No 85.04.

**3. Heading No 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:**

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

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading No 84.14), centrifugal clothes-dryers (heading No 84.21), dish washing machines (heading No 84.22), household washing machines (heading No 84.50), roller or other ironing machines (heading No 84.20 or 84.51), sewing machines (heading No 84.52), electric scissors (heading No 85.08) or to electro-thermic appliances (heading No 85.16).

**4. For the purposes of heading No 85.34, 'printed circuits' are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the 'film circuit' technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).**

The term 'printed circuits' does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified within heading No 85.42.

**5. For the purposes of headings Nos 85.41 and 85.42:**

- (A) 'Diodes, transistors and similar semiconductor devices' are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
- (B) 'Electronic integrated circuits and microassemblies' are:
  - (a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;

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

(c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

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

6. Records, tapes and other media of heading No 85.23 or 85.24 remain classified within those headings, whether or not they are presented with the apparatus for which they are intended.

Heading No	HS Code	Description
<b>85.01</b>		<b>Electric motors and generators (excluding generating sets) :</b>
	<b>8501.10</b>	– Motors of an output not exceeding 37,5 W
	<b>8501.20</b>	– Universal AC/DC motors of an output exceeding 37,5 W
		– Other DC motors; DC generators :
	<b>8501.31</b>	– – Of an output not exceeding 750 W
	<b>8501.32</b>	– – Of an output exceeding 750 W but not exceeding 75 kW
	<b>8501.33</b>	– – Of an output exceeding 75 kW but not exceeding 375 kW
	<b>8501.34</b>	– – Of an output exceeding 375 kW
	<b>8501.40</b>	– Other AC motors, single-phase
		– Other AC motors, multi-phase :
	<b>8501.51</b>	– – Of an output not exceeding 750 W
	<b>8501.52</b>	– – Of an output exceeding 750 W but not exceeding 75 kW
	<b>8501.53</b>	– – Of an output exceeding 75 kW
		– AC generators (alternators) :
	<b>8501.61</b>	– – Of an output not exceeding 75 kVA
	<b>8501.62</b>	– – Of an output exceeding 75 kVA but not exceeding 375 kVA
	<b>8501.63</b>	– – Of an output exceeding 375 kVA but not exceeding 750 kVA
	<b>8501.64</b>	– – Of an output exceeding 750 kVA
<b>85.02</b>		<b>Electric generating sets and rotary converters :</b>
		– Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :
	<b>8502.11</b>	– – Of an output not exceeding 75 kVA
	<b>8502.12</b>	– – Of an output exceeding 75 kVA but not exceeding 375 kVA

Heading No	HS Code	Description
	8502.13	— — Of an output exceeding 375 kVA
	8502.20	— Generating sets with spark-ignition internal combustion piston engines
	8502.30	— Other generating sets
	8502.40	— Electric rotary converters
85.03	8503.00	Parts suitable for use solely or principally with the machines of heading No 85.01 or 85.02
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors :
	8504.10	— Ballasts for discharge lamps or tubes
		— Liquid dielectric transformers :
	8504.21	— — Having a power handling capacity not exceeding 650 kVA
	8504.22	— — Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA
	8504.23	— — Having a power handling capacity exceeding 10 000 kVA
		— Other transformers :
	8504.31	— — Having a power handling capacity not exceeding 1 kVA
	8504.32	— — Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA
	8504.33	— — Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA
	8504.34	— — Having a power handling capacity exceeding 500 kVA
	8504.40	— Static converters
	8504.50	— Other inductors
	8504.90	— Parts
85.05		Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads :
		— Permanent magnets and articles intended to become permanent magnets after magnetisation :
	8505.11	— — Of metal
	8505.19	— — Other
	8505.20	— Electro-magnetic couplings, clutches and brakes
	8505.30	— Electro-magnetic lifting heads
	8505.90	— Other, including parts

Heading No	HS Code	Description
<b>85.06</b>		<b>Primary cells and primary batteries :</b>
		– Of an external volume not exceeding 300 cm <sup>3</sup> :
	<b>8506.11</b>	– – Manganese dioxide
	<b>8506.12</b>	– – Mercuric oxide
	<b>8506.13</b>	– – Silver oxide
	<b>8506.19</b>	– – Other
	<b>8506.20</b>	– Of an external volume exceeding 300 cm <sup>3</sup>
	<b>8506.90</b>	– Parts
<b>85.07</b>		<b>Electric accumulators, including separators therefor, whether or not rectangular (including square) :</b>
	<b>8507.10</b>	– Lead-acid, of a kind used for starting piston engines
	<b>8507.20</b>	– Other lead-acid accumulators
	<b>8507.30</b>	– Nickel-cadmium
	<b>8507.40</b>	– Nickel-iron
	<b>8507.80</b>	– Other accumulators
	<b>8507.90</b>	– Parts
<b>85.08</b>		<b>Electro-mechanical tools for working in the hand, with self-contained electric motor :</b>
	<b>8508.10</b>	– Drills of all kinds
	<b>8508.20</b>	– Saws
	<b>8508.80</b>	– Other tools
	<b>8508.90</b>	– Parts
<b>85.09</b>		<b>Electro-mechanical domestic appliances, with self-contained electric motor :</b>
	<b>8509.10</b>	– Vacuum cleaners
	<b>8509.20</b>	– Floor polishers
	<b>8509.30</b>	– Kitchen waste disposers
	<b>8509.40</b>	– Food grinders and mixers; fruit or vegetable juice extractors
	<b>8509.80</b>	– Other appliances
	<b>8509.90</b>	– Parts
<b>85.10</b>		<b>Shavers and hair clippers, with self-contained electric motor :</b>
	<b>8510.10</b>	– Shavers
	<b>8510.20</b>	– Hair clippers

Heading No	HS Code	Description
85.11	8510.90	– Parts
		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines :
	8511.10	– Sparking plugs
	8511.20	– Ignition magnetos; magneto-dynamos; magnetic flywheels
	8511.30	– Distributors; ignition coils
	8511.40	– Starter motors and dual purpose starter-generators
	8511.50	– Other generators
	8511.80	– Other equipment
	8511.90	– Parts
85.12		Electrical lighting or signalling equipment (excluding articles of heading No 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles :
	8512.10	– Lighting or visual signalling equipment of a kind used on bicycles
	8512.20	– Other lighting or visual signalling equipment
	8512.30	– Sound signalling equipment
	8512.40	– Windscreen wipers, defrosters and demisters
	8512.90	– Parts
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 No 85.12 :
	8513.10	– Lamps
	8513.90	– Parts
85.14		Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment :
	8514.10	– Resistance heated furnaces and ovens
	8514.20	– Induction or dielectric furnaces and ovens
	8514.30	– Other furnaces and ovens
	8514.40	– Other induction or dielectric heating equipment
	8514.90	– Parts

Heading No	HS Code	Description
85.15		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or sintered metal carbides :
		– Brazing or soldering machines and apparatus :
	8515.11	– – Soldering irons and guns
	8515.19	– – Other
		– Machines and apparatus for resistance welding of metal :
	8515.21	– – Fully or partly automatic
	8515.29	– – Other
		– Machines and apparatus for arc (including plasma arc) welding of metals :
	8515.31	– – Fully or partly automatic
	8515.39	– – Other
	8515.80	– Other machines and apparatus
	8515.90	– Parts
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 No 85.45 :
	8516.10	– Electric instantaneous or storage water heaters and immersion heaters
		– Electric space heating apparatus and electric soil heating apparatus :
	8516.21	– – Storage heating radiators
	8516.29	– – Other
		– Electro-thermic hair-dressing or hand-drying apparatus :
	8516.31	– – Hair dryers
	8516.32	– – Other hair-dressing apparatus
	8516.33	– – Hand-drying apparatus
	8516.40	– Electric smoothing irons
	8516.50	– Microwave ovens
	8516.60	– Other ovens; cookers, cooking plates, boiling rings; grillers and roasters

Heading No	HS Code	Description
85.17		– Other electro-thermic appliances :
	8516.71	– – Coffee or tea makers
	8516.72	– – Toasters
	8516.79	– – Other
	8516.80	– Electric heating resistors
	8516.90	– Parts
		Electrical apparatus for line telephony or line telegraphy, including such apparatus for carrier-current line systems :
	8517.10	– Telephone sets
	8517.20	– Teleprinters
	8517.30	– Telephonic or telegraphic switching apparatus
	8517.40	– Other apparatus, for carrier-current line systems
		– Other apparatus :
	8517.81	– – Telephonic
	8517.82	– – Telegraphic
	8517.90	– Parts
85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets :
	8518.10	– Microphones and stands therefor
		– Loudspeakers, whether or not mounted in their enclosures :
	8518.21	– – Single loudspeakers, mounted in their enclosures
	8518.22	– – Multiple loudspeakers, mounted in the same enclosure
	8518.29	– – Other
	8518.30	– Headphones, earphones and combined microphone/speaker sets :
	8518.40	– Audio-frequency electric amplifiers
	8518.50	– Electric sound amplifier sets
	8518.90	– Parts
85.19		Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device :
	8519.10	– Coin- or disc-operated record-players
		– Other record-players :
	8519.21	– – Without loudspeaker
	8519.29	– – Other

Heading No	HS Code	Description
		<ul style="list-style-type: none"> <li>— Turntables (record-decks) :</li> <li>8519.31 — — With automatic record changing mechanism</li> <li>8519.39 — — Other</li> <li>8519.40 — Transcribing machines</li> <li>— Other sound reproducing apparatus :</li> <li>8519.91 — — Cassette-type</li> <li>8519.99 — — Other</li> </ul>
85.20		<b>Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device :</b> <ul style="list-style-type: none"> <li>8520.10 — Dictating machines not capable of operating without an external source of power</li> <li>8520.20 — Telephone answering machines</li> <li>— Other magnetic tape recorders incorporating sound reproducing apparatus :</li> <li>8520.31 — — Cassette-type</li> <li>8520.39 — — Other</li> <li>8520.90 — Other</li> </ul>
85.21		<b>Video recording or reproducing apparatus :</b> <ul style="list-style-type: none"> <li>8521.10 — Magnetic tape-type</li> <li>8521.90 — Other</li> </ul>
85.22		<b>Parts and accessories of apparatus of headings Nos 85.19 to 85.21 :</b> <ul style="list-style-type: none"> <li>8522.10 — Pick-up cartridges</li> <li>8522.90 — Other</li> </ul>
85.23		<b>Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37 :</b> <ul style="list-style-type: none"> <li>— Magnetic tapes :</li> <li>8523.11 — — Of a width not exceeding 4 mm</li> <li>8523.12 — — Of a width exceeding 4 mm but not exceeding 6,5 mm</li> <li>8523.13 — — Of a width exceeding 6,5 mm</li> <li>8523.20 — Magnetic discs</li> <li>8523.90 — Other</li> </ul>
85.24		<b>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37 :</b> <ul style="list-style-type: none"> <li>8524.10 — Gramophone records</li> </ul>

Heading No	HS Code	Description
85.25		— Magnetic tapes :
	8524.21	— — Of a width not exceeding 4 mm
	8524.22	— — Of a width exceeding 4 mm but not exceeding 6,5 mm
	8524.23	— — Of a width exceeding 6,5 mm
	8524.90	— Other
		Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras :
	8525.10	— Transmission apparatus
	8525.20	— Transmission apparatus incorporating reception apparatus
	8525.30	— Television cameras
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus :
	8526.10	— Radar apparatus
		— Other :
	8526.91	— — Radio navigational aid apparatus
	8526.92	— — Radio remote control apparatus
85.27		Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock :
		— Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy :
	8527.11	— — Combined with sound recording or reproducing apparatus
	8527.19	— — Other
		— Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy :
	8527.21	— — Combined with sound recording or reproducing apparatus
	8527.29	— — Other
		— Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy :
	8527.31	— — Combined with sound recording or reproducing apparatus
	8527.32	— — Not combined with sound recording or reproducing apparatus but combined with a clock
	8527.39	— — Other
	8527.90	— Other apparatus

Heading No	HS Code	Description
<b>85.28</b>		<b>Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus :</b>
	<b>8528.10</b>	– Colour
	<b>8528.20</b>	– Black and white or other monochrome
<b>85.29</b>		<b>Parts suitable for use solely or principally with the apparatus of headings Nos 85.25 to 85.28 :</b>
	<b>8529.10</b>	– Aerials and aerial reflectors of all kinds; parts suitable for use therewith
	<b>8529.90</b>	– Other
<b>85.30</b>		<b>Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways parking facilities, port installations or airfields (other than those of heading No 86.08) :</b>
	<b>8530.10</b>	– Equipment for railways or tramways
	<b>8530.80</b>	– Other equipment
	<b>8530.90</b>	– Parts
<b>85.31</b>		<b>Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No 85.12 or 85.30 :</b>
	<b>8531.10</b>	– Burglar or fire alarms and similar apparatus
	<b>8531.20</b>	– Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)
	<b>8531.80</b>	– Other apparatus
	<b>8531.90</b>	– Parts
<b>85.32</b>		<b>Electrical capacitors, fixed, variable or adjustable (pre-set) :</b>
	<b>8532.10</b>	– 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)
		– Other fixed capacitors :
	<b>8532.21</b>	– – Tantalum
	<b>8532.22</b>	– – Aluminium electrolytic
	<b>8532.23</b>	– – Ceramic dielectric, single layer
	<b>8532.24</b>	– – Ceramic dielectric, multilayer
	<b>8532.25</b>	– – Dielectric of paper or plastics
	<b>8532.29</b>	– – Other
	<b>8532.30</b>	– Variable or adjustable (pre-set) capacitors
	<b>8532.90</b>	– Parts

Heading No	HS Code	Description
<b>85.33</b>	.	<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors :</b>
	<b>8533.10</b>	– Fixed carbon resistors, composition or film types
		– Other fixed resistors :
	<b>8533.21</b>	– – For a power handling capacity not exceeding 20 W
	<b>8533.29</b>	– – Other
		– Wirewound variable resistors, including rheostats and potentiometers :
	<b>8533.31</b>	– – For a power handling capacity not exceeding 20 W
	<b>8533.39</b>	– – Other
	<b>8533.40</b>	– Other variable resistors, including rheostats and potentiometers
	<b>8533.90</b>	– Parts
<b>85.34</b>	<b>8534.00</b>	<b>Printed circuits</b>
<b>85.35</b>		<b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1 000 volts :</b>
	<b>8535.10</b>	– Fuses
		– Automatic circuit breakers :
	<b>8535.21</b>	– – For a voltage of less than 72,5 kV
	<b>8535.29</b>	– – Other
	<b>8535.30</b>	– Isolating switches and make-and-break switches
	<b>8535.40</b>	– Lightning arresters, voltage limiters and surge suppressors
	<b>8535.90</b>	– Other
<b>85.36</b>		<b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1 000 volts :</b>
	<b>8536.10</b>	– Fuses
	<b>8536.20</b>	– Automatic circuit breakers
	<b>8536.30</b>	– Other apparatus for protecting electrical circuits
		– Relays :
	<b>8536.41</b>	– – For a voltage not exceeding 60 volts
	<b>8536.49</b>	– – Other
	<b>8536.50</b>	– Other switches

Heading No	HS Code	Description
85.37		— Lamp-holders, plugs and sockets :
	8536.61	— — Lamp-holders
	8536.69	— — Other
	8536.90	— Other apparatus
85.37		Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No 85.17 :
	8537.10	— For a voltage not exceeding 1 000 volts
	8537.20	— For a voltage exceeding 1 000 volts
85.38		Parts suitable for use solely or principally with the apparatus of heading No 85.35, 85.36 or 85.37 :
	8538.10	— Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No 85.37, not equipped with their apparatus
	8538.90	— Other
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps :
	8539.10	— Sealed beam lamp units
		— Other filament lamps, excluding ultra-violet or infra-red lamps :
	8539.21	— — Tungsten halogen
	8539.22	— — Other, of a power not exceeding 200 W and for a voltage exceeding 100 volts
	8539.29	— — Other
		— Discharge lamps, other than ultra-violet lamps :
	8539.31	— — Fluorescent, hot cathode
	8539.39	— — Other
	8539.40	— Ultra-violet or infra-red lamps; arc lamps
	8539.90	— Parts
85.40		Thermionic, cold cathode or photocathode 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
	8540.12	— — Black and white or other monochrome

Heading No	HS Code	Description
85.41	8540.20	– Television camera tubes; image converters and intensifiers; other photo-cathode tubes
	8540.30	– Other cathode-ray tubes
		– Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :
	8540.41	– – Magnetrons
	8540.42	– – Klystrons
	8540.49	– – Other
		– Other valves and tubes :
	8540.81	– – Receiver or amplifier valves and tubes
	8540.89	– – Other
		– Parts :
	8540.91	– – Of cathode-ray tubes
	8540.99	– – Other
		<b>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; mounted piezo-electric crystals :</b>
	8541.10	– Diodes, other than photosensitive or light emitting diodes
		– Transistors, other than photosensitive transistors :
	8541.21	– – With a dissipation rate of less than 1 W
	8541.29	– – Other
	8541.30	– Thyristors, diacs and triacs, other than photosensitive devices
	8541.40	– Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes
	8541.50	– Other semiconductor devices
	8541.60	– Mounted piezo-electric crystals
	8541.90	– Parts
85.42		<b>Electronic integrated circuits and microassemblies :</b>
		– Monolithic integrated circuits :
	8542.11	– – Digital
	8542.19	– – Other
	8542.20	– Hybrid integrated circuits
	8542.80	– Other
	8542.90	– Parts

Heading No	HS Code	Description
<b>85.43</b>		<b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter :</b>
	8543.10	— Particle accelerators
	8543.20	— Signal generators
	8543.30	— Machines and apparatus for electroplating, electrolysis or electrophoresis
	8543.80	— Other machines and apparatus
	8543.90	— Parts
<b>85.44</b>		<b>Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors :</b>
		— Winding wire :
	8544.11	— — Of copper
	8544.19	— — Other
	8544.20	— Co-axial cable and other co-axial electric conductors
	8544.30	— Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships
		— Other electric conductors, for a voltage not exceeding 80 volts :
	8544.41	— — Fitted with connectors
	8544.49	— — Other
		— Other electric conductors, for a voltage exceeding 80 volts but not exceeding 1 000 volts :
	8544.51	— — Fitted with connectors
	8544.59	— — Other
	8544.60	— Other electric conductors, for a voltage exceeding 1 000 volts
	8544.70	— Optical fibre cables
<b>85.45</b>		<b>Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes :</b>
		— Electrodes :
	8545.11	— — Of a kind used for furnaces
	8545.19	— — Other
	8545.20	— Brushes
	8545.90	— Other
<b>85.46</b>		<b>Electrical insulators of any material :</b>
	8546.10	— Of glass

Heading No	HS Code	Description
85.47	8546.20	– Of ceramics
	8546.90	– Other
		<b>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material :</b>
	8547.10	– Insulating fittings of ceramics
	8547.20	– Insulating fittings of plastics
85.48	8547.90	– Other
	8548.00	<b>Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter</b>

**SECTION XVII****VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT****Notes**

1. This Section does not cover articles of heading No 95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading No 95.06.
2. The expressions 'parts' and 'parts and accessories' do not apply to the following articles, whether or not they are identifiable as for the goods of this Section :
  - (a) Joints, washers and the like of any material (classified according to their constituent material or in heading No 84.84) or other articles of vulcanised rubber other than hard rubber (heading No 40.16);
  - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) Articles of Chapter 82 (tools);
  - (d) Articles of heading No 83.06;
  - (e) Machines or apparatus of heading Nos 84.01 to 84.79, or parts thereof; articles of heading No 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading No 84.83;
  - (f) Electrical machinery or equipment (Chapter 85);
  - (g) Articles of Chapter 90;
  - (h) Articles of Chapter 91;
  - (ij) Arms (Chapter 93);
  - (k) Lamps or lighting fittings of heading No 94.05;
  - (l) Brushes of a kind used as parts of vehicles (heading No 96.03).
3. References in Chapters 86 to 88 to 'parts' or 'accessories' do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified within that heading which corresponds to the principal use of that part or accessory.
4. Aircraft specially constructed so that they can also be used as road vehicles are classified as aircraft.  
Amphibious motor vehicles are classified as motor vehicles.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows :
  - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
  - (b) In Chapter 87 if designed to travel over land or over both land and water;
  - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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

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

## CHAPTER 86

**RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF;  
RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF;  
MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS**

**Notes**

1. This Chapter does not cover :
  - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No 44.06 or 68.10);
  - (b) Railway or tramway track construction material of iron or steel of heading No 73.02; or
  - (c) Electrical signalling, safety or traffic control equipment of heading No 85.30.
2. Heading No 86.07 applies *inter alia* to :
  - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
  - (b) Frames, underframes, bogies and bissel-bogies;
  - (c) Axle boxes; brake gear;
  - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
  - (e) Coachwork.
3. Subject to the provisions of Note 1 above, heading No 86.08 applies *inter alia* to :
  - (a) Assembled track, turntables, platform buffers, loading gauges;
  - (b) Semaphores, mechanical signal discs, level-crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Heading No	HS Code	Description
<b>86.01</b>		<b>Rail locomotives powered from an external source of electricity or by electric accumulators :</b>
	<b>8601.10</b>	– Powered from an external source of electricity
	<b>8601.20</b>	– Powered by electric accumulators
<b>86.02</b>		<b>Other rail locomotives; locomotive tenders :</b>
	<b>8602.10</b>	– Diesel-electric locomotives
	<b>8602.90</b>	– Other

Heading No	HS Code	Description
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No 86.04 :
	8603.10	– Powered from an external source of electricity
	8603.90	– Other
86.04	8604.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)
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 No 86.04)
86.06		Railway or tramway goods vans and wagons, not self-propelled :
	8606.10	– Tank wagons and the like
	8606.20	– Insulated or refrigerated vans and wagons, other than those of subheading 8606.10
	8606.30	– Self-discharging vans and wagons, other than those of subheading 8606.10 or 8606.20
		– Other :
	8606.91	– – Covered and closed
	8606.92	– – Open, with non-removable sides of a height exceeding 60 cm
	8606.99	– – Other
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
	8607.12	– – Other bogies and bissel-bogies
	8607.19	– – Other, including parts
		– Brakes and parts thereof :
	8607.21	– – Air brakes and parts thereof
	8607.29	– – Other
	8607.30	– Hooks and other coupling devices, buffers, and parts thereof
		– Other :
	8607.91	– – Of locomotives
	8607.99	– – Other
86.08	8608.00	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing

Heading No	HS Code	Description
<b>86.09</b>	<b>8609.00</b>	<b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport</b>

## CHAPTER 87

VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK,  
AND PARTS AND ACCESSORIES THEREOF

## Notes

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, 'tractors' means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.
3. Motor chassis fitted with cabs fall within headings Nos 87.02 to 87.04, and not within heading No 87.06.
4. Heading No 87.12 includes all children's bicycles. Other children's cycles fall within heading No 95.01.

Heading No	HS Code	Description
<b>87.01</b>		<b>Tractors (other than tractors of heading No 87.09) :</b>
	<b>8701.10</b>	– Pedestrian controlled tractors
	<b>8701.20</b>	– Road tractors for semi-trailers
	<b>8701.30</b>	– Track-laying tractors
	<b>8701.90</b>	– Other
<b>87.02</b>		<b>Motor vehicles for the transport of ten or more persons, including the driver :</b>
	<b>8702.10</b>	– With compression-ignition internal combustion piston engine (diesel or semi-diesel)
	<b>8702.90</b>	– Other
<b>87.03</b>		<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No 87.02), including station wagons and racing cars :</b>
	<b>8703.10</b>	– Vehicles specially designed for travelling on snow; golf cars and similar vehicles
		– Other vehicles, with spark-ignition internal combustion reciprocating piston engine :
	<b>8703.21</b>	– – Of a cylinder capacity not exceeding 1 000 cc
	<b>8703.22</b>	– – Of a cylinder capacity exceeding 1 000 cc but not exceeding 1 500 cc
	<b>8703.23</b>	– – Of a cylinder capacity exceeding 1 500 cc but not exceeding 3 000 cc
	<b>8703.24</b>	– – Of a cylinder capacity exceeding 3 000 cc

Heading No	HS Code	Description
87.04		<ul style="list-style-type: none"> <li>– Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :</li> </ul>
	8703.31	– – Of a cylinder capacity not exceeding 1 500 cc
	8703.32	– – Of a cylinder capacity exceeding 1 500 cc but not exceeding 2 500 cc
	8703.33	– – Of a cylinder capacity exceeding 2 500 cc
	8703.90	– Other
		<b>Motor vehicles for the transport of goods :</b>
	8704.10	– Dumpers designed for off-highway use
		– Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :
	8704.21	– – Of a gross vehicle weight not exceeding 5 tonnes
	8704.22	– – Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes
	8704.23	– – Of a gross vehicle weight exceeding 20 tonnes
		– Other, with spark-ignition internal combustion piston engine :
	8704.31	– – Of a gross vehicle weight not exceeding 5 tonnes
	8704.32	– – Of a gross vehicle weight exceeding 5 tonnes
	8704.90	– Other
87.05		<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units) :</b>
	8705.10	– Crane lorries
	8705.20	– Mobile drilling derricks
	8705.30	– Fire fighting vehicles
	8705.40	– Concrete-mixer lorries
	8705.90	– Other
87.06	8706.00	<b>Chassis fitted with engines, for the motor vehicles of headings Nos 87.01 to 87.05</b>
87.07		<b>Bodies (including cabs), for the motor vehicles of headings Nos 87.01 to 87.05 :</b>
	8707.10	– For the vehicles of heading No 87.03
	8707.90	– Other
87.08		<b>Parts and accessories of the motor vehicles of headings Nos 87.01 to 87.05 :</b>
	8708.10	– Bumpers and parts thereof
		– Other parts and accessories of bodies (including cabs) :
	8708.21	– – Safety seat belts

Heading No	HS Code	Description
87.09	8708.29	— — Other
		— Brakes and servo-brakes and parts thereof :
	8708.31	— — Mounted brake linings
	8708.39	— — Other
	8708.40	— Gear boxes
	8708.50	— Drive-axles with differential, whether or not provided with other transmission components
	8708.60	— Non-driving axles and parts thereof
	8708.70	— Road wheels and parts and accessories thereof
	8708.80	— Suspension shock-absorbers
		— Other parts and accessories :
	8708.91	— — Radiators
	8708.92	— — Silencers and exhaust pipes
	8708.93	— — Clutches and parts thereof
	8708.94	— — Steering wheels, steering columns and steering boxes
	8708.99	— — Other
		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles :
87.09		— Vehicles :
	8709.11	— — Electrical
	8709.19	— — Other
	8709.90	— Parts
87.10	8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles
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
	8711.20	— With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc
	8711.30	— With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc
	8711.40	— With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc
	8711.50	— With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc
	8711.90	— Other

Heading No	HS Code	Description
<b>87.12</b>	<b>8712.00</b>	<b>Bicycles and other cycles (including delivery tricycles), not motorised</b>
<b>87.13</b>		<b>Invalid carriages, whether or not motorised or otherwise mechanically propelled :</b>
	<b>8713.10</b>	– Not mechanically propelled
	<b>8713.90</b>	– Other
<b>87.14</b>		<b>Parts and accessories of vehicles of headings Nos 87.11 to 87.13 :</b>
		– Of motorcycles (including mopeds) :
	<b>8714.11</b>	– – Saddles
	<b>8714.19</b>	– – Other
	<b>8714.20</b>	– Of invalid carriages
		– Other :
	<b>8714.91</b>	– – Frames and forks, and parts thereof
	<b>8714.92</b>	– – Wheel rims and spokes
	<b>8714.93</b>	– – Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels
	<b>8714.94</b>	– – Brakes, including coaster braking hubs and hub brakes, and parts thereof
	<b>8714.95</b>	– – Saddles
	<b>8714.96</b>	– – Pedals and crank-gear, and parts thereof
	<b>8714.99</b>	– – Other
<b>87.15</b>	<b>8715.00</b>	<b>Baby carriages and parts thereof</b>
<b>87.16</b>		<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof :</b>
	<b>8716.10</b>	– Trailers and semi-trailers of the caravan type, for housing or camping
	<b>8716.20</b>	– Self-loading or self-unloading trailers and semi-trailers for agricultural purposes
		– Other trailers and semi-trailers for the transport of goods :
	<b>8716.31</b>	– – Tanker trailers and tanker semi-trailers
	<b>8716.39</b>	– – Other
	<b>8716.40</b>	– Other trailers and semi-trailers
	<b>8716.80</b>	– Other vehicles
	<b>8716.90</b>	– Parts

## CHAPTER 88

## AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Heading No	HS Code	Description
<b>88.01</b>		<b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft :</b>
	<b>8801.10</b>	– Gliders and hang gliders
	<b>8801.90</b>	– Other
<b>88.02</b>		<b>Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and spacecraft launch vehicles :</b>
		– Helicopters :
	<b>8802.11</b>	– – Of an unladen weight not exceeding 2 000 kg
	<b>8802.12</b>	– – Of an unladen weight exceeding 2 000 kg
	<b>8802.20</b>	– Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg
	<b>8802.30</b>	– Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg
	<b>8802.40</b>	– Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg
	<b>8802.50</b>	– Spacecraft (including satellites) and spacecraft launch vehicles
<b>88.03</b>		<b>Parts of goods of heading No 88.01 or 88.02 :</b>
	<b>8803.10</b>	– Propellers and rotors and parts thereof
	<b>8803.20</b>	– Under-carriages and parts thereof
	<b>8803.30</b>	– Other parts of aeroplanes or helicopters
	<b>8803.90</b>	– Other
<b>88.04</b>	<b>8804.00</b>	<b>Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto</b>
<b>88.05</b>		<b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles :</b>
	<b>8805.10</b>	– Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof
	<b>8805.20</b>	– Ground flying trainers and parts thereof

## CHAPTER 89

## SHIPS, BOATS AND FLOATING STRUCTURES

## Note

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified within heading No 89.06 if it does not have the essential character of a vessel of a particular kind.

Heading No	HS Code	Description
<b>89.01</b>		<b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods :</b>
	<b>8901.10</b>	– Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds
	<b>8901.20</b>	– Tankers
	<b>8901.30</b>	– Refrigerated vessels, other than those of subheading 8901.20
	<b>8901.90</b>	– Other vessels for the transport of goods and other vessels for the transport of both persons and goods
<b>89.02</b>	<b>8902.00</b>	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products</b>
<b>89.03</b>		<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes :</b>
	<b>8903.10</b>	– Inflatable
		– Other :
	<b>8903.91</b>	– – Sailboats, with or without auxiliary motor
	<b>8903.92</b>	– – Motorboats, other than outboard motorboats
	<b>8903.99</b>	– – Other
<b>89.04</b>	<b>8904.00</b>	<b>Tugs and pusher craft</b>
<b>89.05</b>		<b>Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms :</b>
	<b>8905.10</b>	– Dredgers
	<b>8905.20</b>	– Floating or submersible drilling or production platforms
	<b>8905.90</b>	– Other
<b>89.06</b>	<b>8906.00</b>	<b>Other vessels, including warships and lifeboats other than rowing boats</b>

Heading No	HS Code	Description
<b>89.07</b>		<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons) :</b>
	<b>8907.10</b>	<b>– Inflatable rafts</b>
	<b>8907.90</b>	<b>– Other</b>
<b>89.08</b>	<b>8908.00</b>	<b>Vessels and other floating structures for breaking up</b>

*SECTION XVIII*

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

*CHAPTER 90*

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

**Notes**

## 1. This Chapter does not cover :

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading No 40.16), of leather or of composition leather (heading No 42.04) or of textile material (heading No 59.11);
- (b) Refractory goods of heading No 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading No 69.09;
- (c) Glass mirrors, not optically worked, of heading No 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading No 83.06 or Chapter 71);
- (d) Goods of heading No 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (e) Parts of general use, as defined in note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- (f) Pumps incorporating measuring devices, of heading No 84.13; weight-operated counting and checking machinery, or separately presented weights for balances (heading No 84.23); lifting or handling machinery (heading Nos 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading No 84.41); fittings for adjusting work or tools on machine-tools, of heading No 84.66, including fittings with optical devices for reading the scale (for example, 'optical' dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading No 84.70); valves and other appliances (heading No 84.81);
- (g) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading No 85.12); portable electric lamps of heading No 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading No 85.19 or 85.20); sound-heads (heading No 85.22); radar apparatus, radio navigational aid apparatus or radio remote-control apparatus (heading No 85.26); sealed beam lamp units of heading No 85.39; optical fibre cables of heading No 85.44;
- (h) Searchlights or spotlights of heading No 94.05;
- (ij) Articles of Chapter 95;
- (k) Capacity measures, which are to be classified according to their constituent material; or
- (l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No 39.23 or Section XV).

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

- (a) Parts and accessories which are goods included within any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading No 84.85, 85.48 or 90.33) are in all cases to be classified within their respective headings.

- (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading No 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind.
- (c) All other parts and accessories are to be classified within heading No 90.33.
3. The provisions of Note 4 to Section XVI apply also to this Chapter.
4. Heading No 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified within heading No 90.13.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both within heading No 90.13 and within heading No 90.31 are to be classified within heading No 90.31.
6. Heading No 90.32 applies only to :
- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled; and
- (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

Heading No	HS Code	Description
90.01		<b>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked :</b>
	9001.10	– Optical fibres, optical fibre bundles and cables
	9001.20	– Sheets and plates of polarising material
	9001.30	– Contact lenses
	9001.40	– Spectacle lenses of glass
	9001.50	– Spectacle lenses of other materials
	9001.90	– Other
90.02		<b>Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked :</b>
		– Objective lenses :
	9002.11	– – For cameras, projectors or photographic enlargers or reducers
	9002.19	– – Other
	9002.20	– Filters
	9002.90	– Other

Heading No	HS Code	Description
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof : — Frames and mountings : 9003.11 — — Of plastics 9003.19 — — Of other materials 9003.90 — Parts
90.04		Spectacles, goggles and the like, corrective, protective or other : 9004.10 — Sunglasses 9004.90 — Other
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy : 9005.10 — Binoculars 9005.80 — Other instruments 9005.90 — Parts and accessories (including mountings)
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No 85.39 : 9006.10 — Cameras of a kind used for preparing printing plates or cylinders 9006.20 — Cameras of a kind used for recording documents on microfilm, microfiche or other microforms 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 9006.40 — Instant print cameras — Other cameras : 9006.51 — — With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm 9006.52 — — Other, for roll film of a width less than 35 mm 9006.53 — — Other, for roll film of a width of 35 mm 9006.59 — — Other — Photographic flashlight apparatus and flashbulbs : 9006.61 — — Discharge lamp ('electronic') flashlight apparatus 9006.62 — — Flashbulbs, flashcubes and the like 9006.69 — — Other

Heading No	HS Code	Description
90.07		— Parts and accessories :
	9006.91	— — For cameras
	9006.99	— — Other
		<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus :</b>
		— Cameras :
	9007.11	— — For film of less than 16 mm width or for double-8 mm film
	9007.19	— — Other
		— Projectors :
	9007.21	— — For film of less than 16 mm width
	9007.29	— — Other
90.08		— Parts and accessories :
	9007.91	— — For cameras
	9007.92	— — For projectors
		<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers :</b>
	9008.10	— Slide projectors
	9008.20	— Microfilm, microfiche or other microform readers, whether or not capable of producing copies
	9008.30	— Other image projectors
90.09	9008.40	— Photographic (other than cinematographic) enlargers and reducers
	9008.90	— Parts and accessories
		<b>Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus :</b>
		— Electrostatic photocopying apparatus :
	9009.11	— — Operating by reproducing the original image directly onto the copy (direct process)
	9009.12	— — Operating by reproducing the original image via an intermediate onto the copy (indirect process)
		— Other photocopying apparatus :
	9009.21	— — Incorporating an optical system
	9009.22	— — Of the contact type
	9009.30	— Thermo-copying apparatus
	9009.90	— Parts and accessories

Heading No	HS Code	Description
<b>90.10</b>		<b>Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitised semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens :</b>
	9010.10	– Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper
	9010.20	– Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes
	9010.30	– Projection screens
	9010.90	– Parts and accessories
<b>90.11</b>		<b>Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection :</b>
	9011.10	– Stereoscopic microscopes
	9011.20	– Other microscopes, for photomicrography, cinephotomicrography or microprojection
	9011.80	– Other microscopes
	9011.90	– Parts and accessories
<b>90.12</b>		<b>Microscopes other than optical microscopes; diffraction apparatus :</b>
	9012.10	– Microscopes other than optical microscopes and diffraction apparatus
	9012.90	– Parts and accessories
<b>90.13</b>		<b>Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter :</b>
	9013.10	– Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI
	9013.20	– Lasers, other than laser diodes
	9013.80	– Other devices, appliances and instruments
	9013.90	– Parts and accessories
<b>90.14</b>		<b>Direction finding compasses; other navigational instruments and appliances :</b>
	9014.10	– Direction finding compasses
	9014.20	– Instruments and appliances for aeronautical or space navigation (other than compasses)
	9014.80	– Other instruments and appliances
	9014.90	– Parts and accessories

Heading No	HS Code	Description
90.15.		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; range-finders :
	9015.10	– Rangefinders
	9015.20	– Theodolites and tacheometers
	9015.30	– Levels
	9015.40	– Photogrammetrical, surveying instruments and appliances
	9015.80	– Other instruments and appliances
	9015.90	– Parts and accessories
90.16	9016.00	Balances of a sensitivity of 5 cg or better, with or without weights
90.17		Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter :
	9017.10	– Drafting tables and machines, whether or not automatic
	9017.20	– Other drawing, marking-out or mathematical calculating instruments
	9017.30	– Micrometers, callipers and gauges
	9017.80	– Other instruments
	9017.90	– Parts and accessories
90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments :
		– Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters :
	9018.11	– – Electro-cardiographs
	9018.19	– – Other
	9018.20	– Ultra-violet or infra-red ray apparatus
		– Syringes, needles, catheters, cannulae and the like :
	9018.31	– – Syringes, with or without needles
	9018.32	– – Tubular metal needles and needles for sutures
	9018.39	– – Other
		– Other instruments and appliances, used in dental sciences :
	9018.41	– – Dental drill engines, whether or not combined on a single base with other dental equipment
	9018.49	– – Other

Heading No	HS Code	Description
90.19	9018.50	– Other ophthalmic instruments and appliances
	9018.90	– Other instruments and appliances
		<b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus :</b>
	9019.10	– Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus
	9019.20	– Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
90.20	9020.00	<b>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters</b>
90.21		<b>Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability :</b>
		– Artificial joints and other orthopaedic or fracture appliances :
	9021.11	– – Artificial joints
	9021.19	– – Other
		– Artificial teeth and dental fittings :
	9021.21	– – Artificial teeth
	9021.29	– – Other
	9021.30	– Other artificial parts of the body
	9021.40	– Hearing aids, excluding parts and accessories
	9021.50	– Pacemakers for stimulating heart muscles, excluding parts and accessories
	9021.90	– Other
		<b>Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like :</b>
		– Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :
90.22	9022.11	– – For medical, surgical, dental or veterinary uses

Heading No	HS Code	Description
		<ul style="list-style-type: none"> <li>— Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :</li> </ul>
	9022.21	<ul style="list-style-type: none"> <li>— — For medical, surgical, dental or veterinary uses</li> </ul>
	9022.29	<ul style="list-style-type: none"> <li>— — For other uses</li> </ul>
	9022.30	<ul style="list-style-type: none"> <li>— X-ray tubes</li> </ul>
	9022.90	<ul style="list-style-type: none"> <li>— Other, including parts and accessories</li> </ul>
90.23	9023.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses
90.24		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics) :
	9024.10	<ul style="list-style-type: none"> <li>— Machines and appliances for testing metals</li> </ul>
	9024.80	<ul style="list-style-type: none"> <li>— Other machines and appliances</li> </ul>
	9024.90	<ul style="list-style-type: none"> <li>— Parts and accessories</li> </ul>
90.25		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments :
		<ul style="list-style-type: none"> <li>— Thermometers, not combined with other instruments :</li> </ul>
	9025.11	<ul style="list-style-type: none"> <li>— — Liquid-filled, for direct reading</li> </ul>
	9025.19	<ul style="list-style-type: none"> <li>— — Other</li> </ul>
	9025.20	<ul style="list-style-type: none"> <li>— Barometers, not combined with other instruments</li> </ul>
	9025.80	<ul style="list-style-type: none"> <li>— Other instruments</li> </ul>
	9025.90	<ul style="list-style-type: none"> <li>— Parts and accessories</li> </ul>
90.26		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 90.14, 90.15, 90.28 or 90.32 :
	9026.10	<ul style="list-style-type: none"> <li>— For measuring or checking the flow or level of liquids</li> </ul>
	9026.20	<ul style="list-style-type: none"> <li>— For measuring or checking pressure</li> </ul>
	9026.80	<ul style="list-style-type: none"> <li>— Other instruments or apparatus</li> </ul>
	9026.90	<ul style="list-style-type: none"> <li>— Parts and accessories</li> </ul>

Heading No	HS Code	Description
<b>90.27</b>		<b>Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes :</b>
	9027.10	– Gas or smoke analysis apparatus
	9027.20	– Chromatographs and electrophoresis instruments
	9027.30	– Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)
	9027.40	– Exposure meters
	9027.50	– Other instruments and apparatus using optical radiations (UV, visible, IR)
	9027.80	– Other instruments and apparatus
	9027.90	– Microtomes; parts and accessories
<b>90.28</b>		<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor :</b>
	9028.10	– Gas meters
	9028.20	– Liquid meters
	9028.30	– Electricity meters
	9028.90	– Parts and accessories
<b>90.29</b>		<b>Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No 90.14 or 90.15; stroboscopes :</b>
	9029.10	– Revolution counters, production counters, taximeters, mileometers, pedometers and the like
	9029.20	– Speed indicators and tachometers; stroboscopes
	9029.90	– Parts and accessories
<b>90.30</b>		<b>Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations :</b>
	9030.10	– Instruments and apparatus for measuring or detecting ionising radiations
	9030.20	– Cathode-ray oscilloscopes and cathode-ray oscillographs
		– Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device :
	9030.31	– – Multimeters
	9030.39	– – Other
	9030.40	– Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)

Heading No	HS Code	Description
90.31		– Other instruments and apparatus :
	9030.81	– – With a recording device
	9030.89	– – Other
	9030.90	– Parts and accessories
		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors :
	9031.10	– Machines for balancing mechanical parts
	9031.20	– Test benches
	9031.30	– Profile projectors
	9031.40	– Other optical instruments and appliances
	9031.80	– Other instruments, appliances and machines
90.32	9031.90	– Parts and accessories
		Automatic regulating or controlling instruments and apparatus :
	9032.10	– Thermostats
	9032.20	– Manostats
		– Other instruments and apparatus :
	9032.81	– – Hydraulic or pneumatic
	9032.89	– – Other
90.33	9032.90	– Parts and accessories
	9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90

## CHAPTER 91

## CLOCKS AND WATCHES AND PARTS THEREOF

## Notes

1. This Chapter does not cover :
  - (a) Clock or watch glasses or weights (classified according to their constituent material);
  - (b) Watch chains (heading No 71.13 or 71.17, as the case may be);
  - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading No 91.14);
  - (d) Bearing balls (heading No 73.26 or 84.82, as the case may be);
  - (e) Articles of heading No 84.12 constructed to work without an escapement;
  - (f) Ball bearings (heading No 84.82); or
  - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading No 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall within heading No 91.02.
3. For the purposes of this Chapter, the expression 'watch movements' means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified within this Chapter.

Heading No	HS Code	Description
<b>91.01</b>		<b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal :</b>
		– Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility :
	<b>9101.11</b>	– – With mechanical display only
	<b>9101.12</b>	– – With opto-electronic display only
	<b>9101.19</b>	– – Other

Heading No	HS Code	Description
91.02		— Other wrist-watches, whether or not incorporating a stop-watch facility :
	9101.21	— — With automatic winding
	9101.29	— — Other
		— Other :
	9101.91	— — Battery or accumulator powered
	9101.99	— — Other
		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No 91.01 :
		— Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility :
	9102.11	— — With mechanical display only
	9102.12	— — With opto-electronic display only
	9102.19	— — Other
		— Other wrist-watches, whether or not incorporating a stop-watch facility :
	9102.21	— — With automatic winding
	9102.29	— — Other
		— Other :
	9102.91	— — Battery or accumulator powered
	9102.99	— — Other
91.03		Clocks with watch movements, excluding clocks of heading No 91.04 :
	9103.10	— Battery or accumulator powered
	9103.90	— Other
91.04	9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels
91.05		Other clocks :
		— Alarm clocks :
	9105.11	— — Battery, accumulator or mains powered
	9105.19	— — Other
		— Wall clocks :
	9105.21	— — Battery, accumulator or mains powered
	9105.29	— — Other
		— Other :
	9105.91	— — Battery, accumulator or mains powered

Heading No	HS Code	Description
91.06	9105.99	— — Other
		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders) :
	9106.10	— Time-registers; time-recorders
	9106.20	— Parking meters
91.07	9106.90	— Other
	9107.00	Time switches with clock or watch movement or with synchronous motor
91.08		Watch movements, complete and assembled :
		— Battery or accumulator powered :
	9108.11	— — With mechanical display only or with a device to which a mechanical display can be incorporated
	9108.12	— — With opto-electronic display only
	9108.19	— — Other
	9108.20	— With automatic winding
		— Other :
	9108.91	— — Measuring 33,8 mm or less
	9108.99	— — Other
91.09		Clock movements, complete and assembled :
		— Battery, accumulator or mains powered :
	9109.11	— — Of alarm clocks
	9109.19	— — Other
	9109.90	— Other
91.10		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements :
		— Of watches :
	9110.11	— — Complete movements, unassembled or partly assembled (movement sets)
	9110.12	— — Incomplete movements, assembled
	9110.19	— — Rough movements
	9110.90	— Other

Heading No	HS Code	Description
<b>91.11</b>		<b>Watch cases and parts thereof :</b>  <b>9111.10</b> – Cases of precious metal or of metal clad with precious metal <b>9111.20</b> – Cases of base metal, whether or not gold- or silver-plated <b>9111.80</b> – Other cases <b>9111.90</b> – Parts
<b>91.12</b>		<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof :</b>  <b>9112.10</b> – Cases of metal <b>9112.80</b> – Other cases <b>9112.90</b> – Parts
<b>91.13</b>		<b>Watch straps, watch bands and watch bracelets, and parts thereof :</b>  <b>9113.10</b> – Of precious metal or of metal clad with precious metal <b>9113.20</b> – Of base metal, whether or not gold- or silver-plated <b>9113.90</b> – Other
<b>91.14</b>		<b>Other clock or watch parts :</b>  <b>9114.10</b> – Springs, including hair-springs <b>9114.20</b> – Jewels <b>9114.30</b> – Dials <b>9114.40</b> – Plates and bridges <b>9114.90</b> – Other

## CHAPTER 92

MUSICAL INSTRUMENTS;  
PARTS AND ACCESSORIES OF SUCH ARTICLES

## Notes

## 1. This Chapter does not cover :

- (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (b) Microphones, amplifiers, loudspeakers, headphones, switches, stroboscopes and other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
- (c) Toy instruments and apparatus (heading No 95.03);
- (d) Brushes for cleaning musical instruments (heading No 96.03);
- (e) Collectors' pieces or antiques (heading No 97.05 or 97.06); or
- (f) Spools, reels or similar supports (which are to be classified according to their constituent material : for example, heading No 39.24, Section XV).

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

Cards, discs and rolls of heading No 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Heading No	HS Code	Description
<b>92.01</b>		<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments :</b>
	<b>9201.10</b>	– Upright pianos
	<b>9201.20</b>	– Grand pianos
	<b>9201.90</b>	– Other
<b>92.02</b>		<b>Other string musical instruments (for example, guitars, violins, harps) :</b>
	<b>9202.10</b>	– Played with a bow
	<b>9202.90</b>	– Other
<b>92.03</b>	<b>9203.00</b>	<b>Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds</b>
<b>92.04</b>		<b>Accordions and similar instruments; mouth organs :</b>
	<b>9204.10</b>	– Accordions and similar instruments
	<b>9204.20</b>	– Mouth organs

Heading No	HS Code	Description
<b>92.05</b>		<b>Other wind musical instruments (for example, clarinets, trumpets, bagpipes) :</b>
	<b>9205.10</b>	-- Brass-wind instruments
	<b>9205.90</b>	-- Other
<b>92.06</b>	<b>9206.00</b>	<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas)</b>
<b>92.07</b>		<b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions) :</b>
	<b>9207.10</b>	-- Keyboard instruments, other than accordions
	<b>9207.90</b>	-- Other
<b>92.08</b>		<b>Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments :</b>
	<b>9208.10</b>	-- Musical boxes
	<b>9208.90</b>	-- Other
<b>92.09</b>		<b>Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds :</b>
	<b>9209.10</b>	-- Metronomes, tuning forks and pitch pipes
	<b>9209.20</b>	-- Mechanisms for musical boxes
	<b>9209.30</b>	-- Musical instrument strings
		-- Other :
	<b>9209.91</b>	-- -- Parts and accessories for pianos
	<b>9209.92</b>	-- -- Parts and accessories for the musical instruments of heading No 92.02
	<b>9209.93</b>	-- -- Parts and accessories for the musical instruments of heading No 92.03
	<b>9209.94</b>	-- -- Parts and accessories for the musical instruments of heading No 92.07
	<b>9209.99</b>	-- -- Other

*SECTION XIX***ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF***CHAPTER 93***ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF****Notes**

1. This Chapter does not cover :

- (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) Armoured fighting vehicles (heading No 87.10);
- (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
- (e) Bows, arrows, fencing foils or toys (Chapter 95); or
- (f) Collectors' pieces or antiques (heading No 97.05 or 97.06).

2. In heading No 93.06, the reference to 'parts thereof' does not include radio or radar apparatus of heading No 85.26.

Heading No	HS Code	Description
<b>93.01</b>	<b>9301.00</b>	<b>Military weapons, other than revolvers, pistols and the arms of heading No 93.07</b>
<b>93.02</b>	<b>9302.00</b>	<b>Revolvers and pistols, other than those of heading No 93.03 or 93.04</b>
<b>93.03</b>		<b>Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns) :</b>
	<b>9303.10</b>	<b>— Muzzle-loading firearms</b>
	<b>9303.20</b>	<b>— Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles</b>
	<b>9303.30</b>	<b>— Other sporting, hunting or target-shooting rifles</b>
	<b>9303.90</b>	<b>— Other</b>
<b>93.04</b>	<b>9304.00</b>	<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No 93.07</b>

Heading No	HS Code	Description
<b>93.05</b>		<b>Parts and accessories of articles of headings Nos 93.01 to 93.04 :</b>
	<b>9305.10</b>	– Of revolvers or pistols
		– Of shotguns or rifles of heading No 93.03 :
	<b>9305.21</b>	– – Shotgun barrels
	<b>9305.29</b>	– – Other
	<b>9305.90</b>	– Other
<b>93.06</b>		<b>Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads :</b>
	<b>9306.10</b>	– Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof
		– Shotgun cartridges and parts thereof; air gun pellets :
	<b>9306.21</b>	– – Cartridges
	<b>9306.29</b>	– – Other
	<b>9306.30</b>	– Other cartridges and parts thereof
	<b>9306.90</b>	– Other
<b>93.07</b>	<b>9307.00</b>	<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor</b>

**SECTION XX****MISCELLANEOUS MANUFACTURED ARTICLES****CHAPTER 94**

**FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS;  
LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED;  
ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE;  
PREFABRICATED BUILDINGS**

**Notes****1. This Chapter does not cover :**

- (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading No 70.09;
- (c) Articles of Chapter 71;
- (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading No 83.03;
- (e) Furniture specially designed as parts of refrigerators of heading No 84.18; furniture specially designed for sewing machines (heading No 84.52);
- (f) Lamps or lighting fittings of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading No 85.18 (heading No 85.18), of headings Nos 85.19 to 85.21 (heading No 85.22) or of headings Nos 85.25 to 85.28 (heading No 85.29);
- (h) Articles of heading No 87.14;
- (i) Dentists' chairs incorporating dental appliances of heading No 90.18 or dentists' spittoons (heading No 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases); or
- (l) Toy furniture or toy lamps or lighting fittings (heading No 95.03), billiard tables or other furniture specially constructed for games (heading No 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No 95.05).

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

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

- (a) Cupboards, bookcases, other shelved furniture and unit furniture;
- (b) Seats and beds.

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

- (b) Goods described within heading No 94.04, presented separately, are not to be classified within heading No 94.01, 94.02 or 94.03 as parts of goods.

**4. For the purposes of heading No 94.06, the expression 'prefabricated buildings' means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.**

Heading No	HS Code	Description
<b>94.01</b>		<b>Seats (other than those of heading No 94.02), whether or not convertible into beds, and parts thereof :</b>
	<b>9401.10</b>	– Seats of a kind used for aircraft
	<b>9401.20</b>	– Seats of a kind used for motor vehicles
	<b>9401.30</b>	– Swivel seats with variable height adjustment
	<b>9401.40</b>	– Seats other than garden seats or camping equipment, convertible into beds
	<b>9401.50</b>	– Seats of cane, osier, bamboo or similar materials
		– Other seats, with wooden frames :
	<b>9401.61</b>	– – Upholstered
	<b>9401.69</b>	– – Other
		– Other seats, with metal frames :
	<b>9401.71</b>	– – Upholstered
	<b>9401.79</b>	– – Other
	<b>9401.80</b>	– Other seats
	<b>9401.90</b>	– Parts
<b>94.02</b>		<b>Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles :</b>
	<b>9402.10</b>	– Dentists', barbers' or similar chairs and parts thereof
	<b>9402.90</b>	– Other
<b>94.03</b>		<b>Other furniture and parts thereof :</b>
	<b>9403.10</b>	– Metal furniture of a kind used in offices
	<b>9403.20</b>	– Other metal furniture
	<b>9403.30</b>	– Wooden furniture of a kind used in offices
	<b>9403.40</b>	– Wooden furniture of a kind used in the kitchen
	<b>9403.50</b>	– Wooden furniture of a kind used in the bedroom
	<b>9403.60</b>	– Other wooden furniture
	<b>9403.70</b>	– Furniture of plastics
	<b>9403.80</b>	– Furniture of other materials, including cane, osier, bamboo or similar materials
	<b>9403.90</b>	– Parts

Heading No	HS Code	Description
<b>94.04</b>		<b>Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered :</b>
	<b>9404.10</b>	— Mattress supports
		— Mattresses :
	<b>9404.21</b>	— — Of cellular rubber or plastics, whether or not covered
	<b>9404.29</b>	— — Of other materials
	<b>9404.30</b>	— Sleeping bags
	<b>9404.90</b>	— Other
<b>94.05</b>		<b>Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included :</b>
	<b>9405.10</b>	— Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares
	<b>9405.20</b>	— Electric table, desk, bedside or floor-standing lamps
	<b>9405.30</b>	— Lighting sets of a kind used for Christmas trees
	<b>9405.40</b>	— Other electric lamps and lighting fittings
	<b>9405.50</b>	— Non-electrical lamps and lighting fittings
	<b>9405.60</b>	— Illuminated signs, illuminated name-plates and the like
		— Parts :
	<b>9405.91</b>	— — Of glass
	<b>9405.92</b>	— — Of plastics
	<b>9405.99</b>	— — Other
<b>94.06</b>	<b>9406.00</b>	<b>Prefabricated buildings</b>

**CHAPTER 95****TOYS, GAMES AND SPORTS REQUISITES;  
PARTS AND ACCESSORIES THEREOF****Notes****1. This Chapter does not cover :**

- (a) Christmas tree candles (heading No 34.06);
- (b) Fireworks or other pyrotechnic articles of heading No 36.04;
- (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading No 42.06 or Section XI;
- (d) Sports bags or other containers of heading No 42.02, 43.03 or 43.04;
- (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
- (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (h) Walking-sticks, whips, riding-crops or the like (heading No 66.02), or parts thereof (heading No 66.03);
- (ij) Unmounted glass eyes for dolls or other toys, of heading No 70.18;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (l) Bells, gongs or the like of heading No 83.06;
- (m) Electric motors (heading No 85.01), electric transformers (heading No 85.04) or radio remote control apparatus (heading No 85.26);
- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) Children's bicycles (heading No 87.12);
- (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (q) Spectacles, goggles or the like, for sports or outdoor games (heading No 90.04);
- (r) Decoy calls or whistles (heading No 92.08);
- (s) Arms or other articles of Chapter 93;
- (t) Electric garlands of all kinds (heading No 94.05); or
- (u) Racket strings, tents or other camping goods, or gloves (classified according to their constituent material).

**2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.****3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this chapter are to be classified with those articles.**

Heading No	HS Code	Description
<b>95.01</b>	<b>9501.00</b>	<b>Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages</b>
<b>95.02</b>		<b>Dolls representing only human beings :</b>
	<b>9502.10</b>	– Dolls, whether or not dressed
		– Parts and accessories :
	<b>9502.91</b>	– – Garments and accessories therefor, footwear and headgear
	<b>9502.99</b>	– – Other
<b>95.03</b>		<b>Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds :</b>
	<b>9503.10</b>	– Electric trains, including tracks, signals and other accessories therefor
	<b>9503.20</b>	– Reduced-size ('scale') model assembly kits, whether or not working models, excluding those of subheading 9503.10
	<b>9503.30</b>	– Other construction sets and constructional toys
		– Toys representing animals or non-human creatures :
	<b>9503.41</b>	– – Stuffed
	<b>9503.49</b>	– – Other
	<b>9503.50</b>	– Toy musical instruments and apparatus
	<b>9503.60</b>	– Puzzles
	<b>9503.70</b>	– Other toys, put up in sets or outfits
	<b>9503.80</b>	– Other toys and models, incorporating a motor
	<b>9503.90</b>	– Other
<b>95.04</b>		<b>Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment :</b>
	<b>9504.10</b>	– Video games of a kind used with a television receiver
	<b>9504.20</b>	– Articles and accessories for billiards
	<b>9504.30</b>	– Other games, coin- or disc-operated, other than bowling alley equipment
	<b>9504.40</b>	– Playing cards
	<b>9504.90</b>	– Other
<b>95.05</b>		<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes :</b>
	<b>9505.10</b>	– Articles for Christmas festivities
	<b>9505.90</b>	– Other

Heading No	HS Code	Description
95.06		Articles and equipment for 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
	9506.12	– – Ski-fastenings (ski-bindings)
	9506.19	– – Other
		– Water-skis, surf-boards, sailboards and other water-sport equipment :
	9506.21	– – Sailboards
	9506.29	– – Other
		– Golf clubs and other golf equipment :
	9506.31	– – Clubs, complete
	9506.32	– – Balls
	9506.39	– – Other
	9506.40	– Articles and equipment for table-tennis
		– Tennis, badminton or similar rackets, whether or not strung :
	9506.51	– – Lawn-tennis rackets, whether or not strung
	9506.59	– – Other
		– Balls, other than golf balls and table-tennis balls :
	9506.61	– – Lawn-tennis balls
	9506.62	– – Inflatable
	9506.69	– – Other
	9506.70	– Ice skates and roller skates, including skating boots with skates attached
		– Other :
	9506.91	– – Gymnasium or athletics articles and equipment
	9506.99	– – Other
95.07		Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading No 92.08 or 97.05) and similar hunting or shooting requisites :
	9507.10	– Fishing rods
	9507.20	– Fish-hooks, whether or not snelled
	9507.30	– Fishing reels
	9507.90	– Other

Heading No	HS Code	Description
95.08	9508.00	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres

**CHAPTER 96****MISCELLANEOUS MANUFACTURED ARTICLES****Notes****1. This Chapter does not cover :**

- (a) Pencils for cosmetic or toilet uses (Chapter 33);
- (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- (c) Imitation jewellery (heading No 71.17);
- (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading No 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
- (f) Articles of Chapter 90 (for example, spectacle frames (heading No 90.03), mathematical drawing pens (heading No 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading No 90.18));
- (g) Articles of Chapter 91 (for example, clock or watch cases);
- (h) Musical instruments or parts or accessories thereof (Chapter 92);
- (ij) Articles of Chapter 93 (arms and parts thereof);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (toys, games, sports requisites); or
- (m) Works of art, collectors' pieces or antiques (Chapter 97).

**2. In heading No 96.02, the expression 'vegetable or mineral carving material' means :**

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

**3. In heading No 96.03, the expression 'prepared knots and tufts for broom or brush making' applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.****4. Articles of this Chapter, other than those of headings Nos 96.01 to 96.06 or 96.15, remain classified within the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings Nos 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.**

Heading No	HS Code	Description
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
	9601.90	– Other
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 gelatin (except gelatin of heading No 35.03) and articles of unhardened gelatin
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) :
	9603.10	– Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles
		– Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances :
	9603.21	– – Tooth brushes
	9603.29	– – Other
	9603.30	– Artists' brushes, writing brushes and similar brushes for the application of cosmetics
	9603.40	– Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers
	9603.50	– Other brushes constituting parts of machines, appliances or vehicles
	9603.90	– Other
96.04	9604.00	Hand sieves and hand riddles
96.05	9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning
96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks :
	9606.10	– Press-fasteners, snap-fasteners and press-studs and parts therefor
		– Buttons :
	9606.21	– – Of plastics, not covered with textile material
	9606.22	– – Of base metal, not covered with textile material
	9606.29	– – Other
	9606.30	– Button moulds and other parts of buttons; button blanks

Heading No	HS Code	Description
<b>96.07</b>		<b>Slide fasteners and parts thereof :</b>
		– Slide fasteners :
	9607.11	– – Fitted with chain scoops of base metal
	9607.19	– – Other
	9607.20	– Parts
<b>96.08</b>		<b>Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 96.09 :</b>
	9608.10	– Ball point pens
	9608.20	– Felt tipped and other porous-tipped pens and markers
		– Fountain pens, stylograph pens and other pens :
	9608.31	– – Indian ink drawing pens
	9608.39	– – Other
	9608.40	– Propelling or sliding pencils
	9608.50	– Sets of articles from two or more of the foregoing subheadings
	9608.60	– Refills for ball point pens, comprising the ball point and ink-reservoir
		– Other :
	9608.91	– – Pen nibs and nib points
	9608.99	– – Other
<b>96.09</b>		<b>Pencils (other than pencils of heading No 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks :</b>
	9609.10	– Pencils and crayons, with leads encased in a rigid sheath
	9609.20	– Pencil leads, black or coloured
	9609.90	– Other
<b>96.10</b>	9610.00	<b>Slates and boards, with writing or drawing surfaces, whether or not framed</b>
<b>96.11</b>	9611.00	<b>Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks</b>
<b>96.12</b>		<b>Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes :</b>
	9612.10	– Ribbons

Heading No	HS Code	Description
96.13	9612.20	– Ink-pads
		<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks :</b>
	9613.10	– Pocket lighters, gas fuelled, non-refillable
	9613.20	– Pocket lighters, gas fuelled, refillable
	9613.30	– Table lighters
	9613.80	– Other lighters
96.14	9613.90	– Parts
		<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof :</b>
	9614.10	– Roughly shaped blocks of wood or root, for the manufacture of pipes
	9614.20	– Pipes and pipe bowls
96.15	9614.90	– Other
		<b>Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No 85.16, and parts thereof :</b>
		– Combs, hair-slides and the like :
	9615.11	– – Of hard rubber or plastics
	9615.19	– – Other
96.16	9615.90	– Other
		<b>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations :</b>
	9616.10	– Scent sprays and similar toilet sprays, and mounts and heads therefor
96.17	9616.20	– Powder-puffs and pads for the application of cosmetics or toilet preparations
	9617.00	<b>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners</b>
96.18	9618.00	<b>Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing</b>

## SECTION XXI

## WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

## CHAPTER 97

## WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

## Notes

1. This Chapter does not cover :
  - (a) Unused postage or revenue stamps, postal stationery (stamped paper) and the like, of current or new issue in the country to which they are destined (Chapter 49);
  - (b) Theatrical scenery, studio backcloths or the like, of painted canvas (heading No 59.07) except if they may be classified within heading No 97.06; or
  - (c) Pearls, natural or cultured, or precious or semi-precious stones (heading Nos 71.01 to 71.03).
2. For the purposes of heading No 97.02, the expression 'original engravings, prints and lithographs' means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading No 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.
4. (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.  
 (b) Heading No 97.06 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

Heading No	HS Code	Description
<b>97.01</b>		<b>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques :</b>
	<b>9701.10</b>	– Paintings, drawings and pastels
	<b>9701.90</b>	– Other
<b>97.02</b>	<b>9702.00</b>	<b>Original engravings, prints and lithographs</b>
<b>97.03</b>	<b>9703.00</b>	<b>Original sculptures and statuary, in any material</b>
<b>97.04</b>	<b>9704.00</b>	<b>Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined</b>

Heading No	HS Code	Description
97.05	9705.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest
97.06	9706.00	Antiques of an age exceeding 100 years