

No. 25910

MULTILATERAL

International Convention on the Harmonized Commodity Description and Coding System (with annex), as amended by the Protocol of Amendment of 24 June 1986. Concluded at Brussels on 14 June 1983

Authentic texts: French and English.

Registered by the Secretary General of the Customs Co-operation Council, acting on behalf of the Parties, on 4 May 1988.

MULTILATÉRAL

Convention internationale sur le Système harmonisé de désignation et de codification des marchandises (avec annexe), telle qu'amendée par le Protocole d'amendement du 24 juin 1986. Conclue à Bruxelles le 14 juin 1983

Textes authentiques : français et anglais.

Enregistrée par le Secrétaire général du Conseil de coopération douanière, agissant au nom des Parties, le 4 mai 1988.

INTERNATIONAL CONVENTION¹ ON THE HARMONIZED COM-MODITY DESCRIPTION AND CODING SYSTEM

PREAMBLE

The Contracting Parties to this Convention, established under the auspices of the Customs Co-operation 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 recoding 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,

¹ Came into force on 1 January 1988, i.e., the earliest first January which fell at least three months after the date on which a minimum of 17 States or Customs or Economic Unions had signed it without reservation of ratification or had deposited with the Secretary-General of the Customs Co-operation Council their instruments of ratification or accession, in accordance with article 13(1) of the Convention, as amended by article 1 of the Protocol of Amendment of 24 June 1986; also came into force on 1 January 1988 for States (*) having specified this date, in accordance with article 13(2) of the Convention:

<i>State</i>	<i>Date of definitive signature (s) or deposit of the instrument of ratification or accession (a)</i>	<i>State</i>	<i>Date of definitive signature (s) or deposit of the instrument of ratification or accession (a)</i>
Australia	22 September 1987	Malaysia*	15 December 1987 a
Austria	22 September 1987	Mauritius	10 June 1985 s
Belgium	22 September 1987	Netherlands	22 September 1987
Botswana	13 February 1987	New Zealand	22 September 1987 a
Canada*	14 December 1987	Norway	27 August 1987
Czechoslovakia	9 December 1986 s	Portugal*	4 November 1987
Denmark	22 September 1987	Republic of Korea*	27 November 1987
European Economic Community	22 September 1987	South Africa*	25 November 1987
Finland	22 September 1987	Spain*	28 September 1987
France	22 September 1987	Swaziland	26 November 1985 s
Germany, Federal Republic of... (With application to Berlin (West).)	22 September 1987	Sweden	22 September 1987
Iceland*	28 October 1987 a	Switzerland	22 September 1987
India	23 June 1986	United Kingdom of Great Britain and Northern Ireland	22 September 1987
Ireland*	22 December 1987	(With a declaration of application to the Bailiwick of Jersey, the Bailiwick of Guernsey and the Isle of Man.)	
Israel	5 August 1987 a	Yugoslavia	10 September 1987
Japan	22 June 1987 a	Zaire*	10 November 1987
Jordan	10 June 1985 s	Zambia	22 December 1986 s
Lesotho	12 December 1985 s	Zimbabwe	5 November 1986 s
Madagascar*	22 December 1987		

In addition, the Convention came into force for the following States on the 1 January which fell at least 12 months but no more than 24 months after they had deposited their instrument of ratification or accession with the Secretary-General of the Customs Co-operation Council, unless the State (*) specified an earlier date, in accordance with article 13(2) of the Convention:

<i>State</i>	<i>Date of deposit of the instrument of ratification or accession (a)</i>
Bangladesh*	22 September 1987 a
(With effect from 1 July 1988, the date specified by the said State.)	
Pakistan*	22 September 1987 a
(With effect from 1 July 1988, the date specified by the said State.)	
Tunisia	28 October 1987
(With effect from 1 January 1989.)	

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 1950,¹

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 above-mentioned 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 Co-operation Council,

Considering that while the above-mentioned 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

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.

¹ United Nations, *Treaty Series*, vol. 347, p. 127.

(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 Co-operation Council, done at Brussels on 15 December 1950.¹

(f) *The Council* means the Customs Co-operation 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.

Article 2. THE 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.

¹ United Nations, *Treaty Series*, vol. 157, p. 129.

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 the first of January which falls at least twelve months but not more than twenty-four months after a minimum of seventeen 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 or 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 the first of January which falls at least twelve months but not more than twenty-four 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 the first of January which falls at least twelve months but not more than twenty-four 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 the first of 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 the first of 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. NOTIFICATIONS 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 14th day of June 1983 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.

[See p. 332 of this volume for signatures.]

ANNEX — HARMONIZED SYSTEM NOMENCLATURE

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

SECTION II

VEGETABLE PRODUCTS

Section Note.

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
- 7 Edible vegetables and certain roots and tubers.
- 8 Edible fruit and nuts; peel of citrus fruit or melons.
- 9 Coffee, tea, maté and spices.
- 10 Cereals.
- 11 Products of the milling industry; malt; starches; inulin; wheat gluten.
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- 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.
- 57 Carpets and other textile floor coverings.
- 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.
- 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.
- 60 Knitted or crocheted fabrics.
- 61 Articles of apparel and clothing accessories, knitted or crocheted.
- 62 Articles of apparel and clothing accessories, not knitted or crocheted.
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags.

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- 64 Footwear, gaiters and the like; parts of such articles.
- 65 Headgear and parts thereof.
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- 79 Zinc and articles thereof.
- 80 Tin and articles thereof.
- 81 Other base metals; cermets; articles thereof.
- 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.
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- 88 Aircraft, spacecraft, and parts thereof.
- 89 Ships, boats and floating structures.

SECTION XVIII

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

- 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.
- 91 Clocks and watches and parts thereof.
- 92 Musical instruments; parts and accessories of such articles.

SECTION XIX

ARMS AND AMMUNITION;
PARTS AND ACCESSORIES THEREOF

- 93 Arms and ammunition; parts and accessories thereof.

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

- 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.
- 95 Toys, games and sports requisites; parts and accessories thereof.
- 96 Miscellaneous manufactured articles.

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

- 97 Works of art, collectors' pieces and antiques.

98 (Reserved for special uses by Contracting Parties)

99 (Reserved for special uses by Contracting Parties)

GENERAL RULES FOR THE INTERPRETATION
OF THE HARMONIZED SYSTEM

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
 - (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
 - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. 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 does not apply 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.

Section I

Live animals; animal products

Notes.

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

Chapter 1

Live animals

Note.

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

Heading No.	H.S. Code	
01.01		Live horses, asses, mules and hinnies. - Horses : 0101.11 -- Pure-bred breeding animals 0101.19 -- Other 0101.20 - Asses, mules and hinnies
01.02		Live bovine animals. 0102.10 - Pure-bred breeding animals 0102.90 - Other
01.03		Live swine. 0103.10 - Pure-bred breeding animals - Other : 0103.91 -- Weighing less than 50 kg 0103.92 -- Weighing 50 kg or more
01.04		Live sheep and goats. 0104.10 - Sheep 0104.20 - Goats
01.05		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls. - Weighing not more than 185 g : 0105.11 -- Fowls of the species <i>Gallus domesticus</i> 0105.19 -- Other - Other : 0105.91 -- Fowls of the species <i>Gallus domesticus</i> 0105.99 -- Other
01.06	0106.00	Other live animals.

Chapter 2

Meat and edible meat offal

Note.

- This Chapter does not cover :
 - Products of the kinds described in headings Nos. 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
 - Guts, bladders or stomachs of animals (heading No. 05.04) or animal blood (heading No. 05.11 or 30.02); or
 - Animal fat, other than products of heading No. 02.09 (Chapter 15).

Heading No.	H.S. Code	
02.01		Meat of bovine animals, fresh or chilled. 0201.10 - Carcasses and half-carcasses 0201.20 - Other cuts with bone in 0201.30 - Boneless
02.02		Meat of bovine animals, frozen. 0202.10 - Carcasses and half-carcasses 0202.20 - Other cuts with bone in 0202.30 - Boneless
02.03		Meat of swine, fresh, chilled or frozen. - Fresh or chilled : 0203.11 -- Carcasses and half-carcasses 0203.12 -- Hams, shoulders and cuts thereof, with bone in 0203.19 -- Other - Frozen : 0203.21 -- Carcasses and half-carcasses 0203.22 -- Hams, shoulders and cuts thereof, with bone in 0203.29 -- Other
02.04		Meat of sheep or goats, fresh, chilled or frozen. 0204.10 - Carcasses and half-carcasses of lamb, fresh or chilled - Other meat of sheep, fresh or chilled : 0204.21 -- Carcasses and half-carcasses 0204.22 -- Other cuts with bone in 0204.23 -- Boneless 0204.30 - Carcasses and half-carcasses of lamb, frozen - Other meat of sheep, frozen : 0204.41 -- Carcasses and half-carcasses 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.

Heading No.	H.S. Code		Chapter 3
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	Fish and crustaceans, molluscs and other aquatic invertebrates
			Note.
0206.10		- Of bovine animals, fresh or chilled	1. This Chapter does not cover :
		- Of bovine animals, frozen :	(a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.08 or 02.10);
0206.21		-- Tongues	(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
0206.22		-- Livers	(c) Caviar or caviar substitutes prepared from fish eggs (heading No. 16.04).
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	03.01 Live fish.
		- Poultry not cut in pieces, frozen :	0301.10 - Ornamental fish
0207.21		-- Fowls of the species <i>Gallus domesticus</i>	- Other live fish :
0207.22		-- Turkeys	0301.91 -- Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>)
0207.23		-- Ducks, geese and guinea fowls	0301.92 -- Eels (<i>Anguilla</i> spp.)
		- Poultry cuts and offal (including livers), fresh or chilled :	0301.93 -- Carp
0207.31		-- Fatty livers of geese or ducks	0301.99 -- Other
0207.39		-- Other	03.02 Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.
		- Poultry cuts and offal other than livers, frozen :	- Salmonidae, excluding livers and roes :
0207.41		-- Of fowls of the species <i>Gallus domesticus</i>	
0207.42		-- Of turkeys	
0207.43		-- Of ducks, geese or guinea fowls	0302.11 -- Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>)
0207.50		- Poultry livers, frozen	
02.08		Other meat and edible meat offal, fresh, chilled or frozen.	0302.12 -- Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0208.10		- Of rabbits or hares	
0208.20		- Frogs' legs	
0208.90		- Other	0302.19 -- 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.	- 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 :
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 :	0302.21 -- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)
0210.11		-- Hams, shoulders and cuts thereof, with bone in	
0210.12		-- Bellies (streaky) and cuts thereof	0302.22 -- Plaice (<i>Pleuronectes platessa</i>)
0210.19		-- Other	
0210.20		- Meat of bovine animals	0302.23 -- Sole (<i>Solea</i> spp.)
0210.90		- Other, including edible flours and meals of meat or meat offal	0302.29 -- Other

Heading No.	H.S. Code	Heading No.	H.S. Code
			0303.32
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes :		-- Plaice (<i>Pleuronectes platessa</i>)
			0303.33
			-- Sole (<i>Solea spp.</i>)
0302.31	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)		0303.39
			-- Other
0302.32	-- Yellowfin tunas (<i>Thunnus albacares</i>)		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes :
0302.33	-- Skipjack or stripe-bellied bonito		
0302.39	-- Other		0303.41
			-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)
0302.40	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes		0303.42
			-- Yellowfin tunas (<i>Thunnus albacares</i>)
0302.50	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes		0303.43
			-- Skipjack or stripe-bellied bonito
	- Other fish, excluding livers and roes :		0303.49
			-- Other
0302.61	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)		0303.50
			- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes
0302.62	-- Haddock (<i>Melanogrammus aeglefinus</i>)		0303.60
			- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes
0302.63	-- Coalfish (<i>Pollachius virens</i>)		
			- Other fish, excluding livers and roes :
0302.64	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)		0303.71
			-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)
0302.65	-- Dogfish and other sharks		0303.72
			-- Haddock (<i>Melanogrammus aeglefinus</i>)
0302.66	-- Eels (<i>Anguilla spp.</i>)		0303.73
			-- Coalfish (<i>Pollachius virens</i>)
0302.69	-- Other		0303.74
			-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)
0302.70	- Livers and roes		0303.75
			-- Dogfish and other sharks
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.		0303.76
			-- Eels (<i>Anguilla spp.</i>)
0303.10	- Pacific salmon (<i>Oncorhynchus spp.</i>), excluding livers and roes		0303.77
			-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)
	- Other salmonidae, excluding livers and roes :		0303.78
			-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)
0303.21	-- Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>)		0303.79
			-- Other
0303.22	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	03.04	0303.80
			- Livers and roes
0303.29	-- Other		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
	- 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 :	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.
0303.31	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)		0305.10
			- Fish meal fit for human consumption

Heading No.	H.S. Code		Heading No.	H.S. Code	
	0305.20	- Livers and roes, dried, smoked, salted or in brine			- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :
	0305.30	- Fish fillets, dried, salted or in brine, but not smoked	0307.21	-- Live, fresh or chilled	
		- Smoked fish, including fillets :	0307.29	-- Other	
	0305.41	-- Pacific salmon (<i>Oncorhynchus spp.</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	0307.31	-- Live, fresh or chilled	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>) :
	0305.42	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	0307.39	-- Other	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioteuthis spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Natotodarus spp.</i> , <i>Sepioteuthis spp.</i>) :
	0305.49	-- Other	0307.41	-- Live, fresh or chilled	
		- Dried fish, whether or not salted but not smoked :	0307.49	-- Other	- Octopus (<i>Octopus spp.</i>) :
	0305.51	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	0307.51	-- Live, fresh or chilled	
	0305.59	-- Other	0307.59	-- Other	
		- Fish, salted but not dried or smoked and fish in brine :	0307.60	- Snails, other than sea snails	
	0305.61	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	0307.91	-- Live, fresh or chilled	- Other :
	0305.62	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	0307.99	-- Other	
	0305.63	-- Anchovies (<i>Engraulis spp.</i>)			
	0305.69	-- Other			
03.06		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 spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)			
	0306.12	-- Lobsters (<i>Homarus spp.</i>)			
	0306.13	-- Shrimps and prawns			
	0306.14	-- Crabs			
	0306.19	-- Other			
		- Not frozen :			
	0306.21	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	Heading No.	H.S. Code	
	0306.22	-- Lobsters (<i>Homarus spp.</i>)	04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.
	0306.23	-- Shrimps and prawns			
	0306.24	-- Crabs	0401.10	- Of a fat content, by weight, not exceeding 1%	
	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.	0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	
	0307.10	- Oysters	0401.30	- Of a fat content, by weight, exceeding 6%	

Chapter 4

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

Notes.

- The expression "milk" means full cream milk or partially or completely skimmed milk.
- 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 milkfat content, by weight of the dry matter, of 5 % or more;
 - a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and
 - they are moulded or capable of being moulded.

Heading No.	H.S. Code		Chapter 5
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.	Products of animal origin, not elsewhere specified or included
0402.10		- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	Notes.
0402.21		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 % :	1- This Chapter does not cover :
0402.29		-- Not containing added sugar or other sweetening matter	(a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
0402.91		-- Other	(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);
0402.99		-- Other :	(c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
		-- Not containing added sugar or other sweetening matter	(d) Prepared knots or tufts for broom or brush making (heading No. 96.03).
		-- Other	
04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa.	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.
0403.10		- Yogurt	3- Throughout the Nomenclature, elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
0403.90		- Other	4- Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.
04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	
0404.10		- Whey, whether or not concentrated or containing added sugar or other sweetening matter	Heading No. 05.01 H.S. Code 0501.00
0404.90		- Other	05.02
04.05	0405.00	Butter and other fats and oils derived from milk.	Human hair, unworked, whether or not washed or scoured; waste of human hair.
04.06		Cheese and curd.	0502.10
0406.10		- Fresh cheese (including whey cheese), not fermented, and curd	- Pigs', hogs' or boars' bristles and hair and waste thereof
0406.20		- Grated or powdered cheese, of all kinds	0502.90
0406.30		- Processed cheese, not grated or powdered	- Other
0406.40		- Blue-veined cheese	05.03
0406.90		- Other cheese	0503.00
04.07	0407.00	Birds' eggs, in shell, fresh, preserved or cooked.	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.
04.08		Birds' eggs, not in shell and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	05.04
		- Egg yolks :	0504.00
0408.11		-- Dried	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof.
0408.19		-- Other	05.05
		- Other :	0505.10
0408.91		- Dried	- Feathers of a kind used for stuffing, down
0408.99		- Other	0505.90
		-- Other	- Other
04.09	0409.00	Natural honey.	05.06
04.10	0410.00	Edible products of animal origin, not elsewhere specified or included.	0506.10
			0506.90
			- Ossein and bones treated with acid
			- Other

Heading No.	H.S. Code		Heading No.	H.S. Code	
05.07		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	0602.20		- Edible fruit or nut trees, shrubs and bushes, grafted or not
	0507.10	- Ivory; ivory powder and waste	0602.30		- Rhododendrons and azaleas, grafted or not
	0507.90	- Other	0602.40		- Roses, grafted or not
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.			- Other :
05.09	0509.00	Natural sponges of animal origin.	0602.91	--	Mushroom spawn
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.	0602.99	--	Other
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.
	0511.10	- Bovine semen	0603.10		- Fresh
	0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	0603.90		- Other
	0511.99	-- Other	06.04		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.
			0604.10		- Mosses and lichens
					- Other :
			0604.91	--	Fresh
			0604.99	--	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.	H.S. Code	
06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.
	0601.10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant
	0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.
	0602.10	- Unrooted cuttings and slips

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 in 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 the 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.	H.S. Code		Heading No.	H.S. Code	
07.01		Potatoes, fresh or chilled.			- Mushrooms and truffles :
	0701.10	- Seed		0709.51	-- Mushrooms
	0701.90	- Other		0709.52	-- Truffles
07.02	0702.00	Tomatoes, fresh or chilled.		0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>
07.03		Onions, shallots, garlic, leeks and other alliaceae vegetables, fresh or chilled.		0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)
	0703.10	- Onions and shallots		0709.90	- Other
	0703.20	- Garlic	07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
	0703.90	- Leeks and other alliaceae vegetables		0710.10	- Potatoes
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			- Leguminous vegetables, shelled or unshelled :
	0704.10	- Cauliflowers and headed broccoli		0710.21	-- Peas (<i>Pisum sativum</i>)
	0704.20	- Brussels sprouts		0710.22	-- Beans (<i>Vigna spp. Phaseolus spp.</i>)
	0704.90	- Other		0710.29	-- Other
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.		0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)
		- Lettuce :		0710.40	- Sweet corn
	0705.11	-- Cabbage lettuce (head lettuce)		0710.80	- Other vegetables
	0705.19	-- Other		0710.90	- Mixtures of vegetables
		- Chicory :	07.11		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
	0705.21	-- Witloof chicory (<i>Cichorium intybus</i> var <i>foliosum</i>)		0711.10	- Onions
	0705.29	-- Other		0711.20	- Olives
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.		0711.30	- Capers
	0706.10	- Carrots and turnips		0711.40	- Cucumbers and gherkins
	0706.90	- Other		0711.90	- Other vegetables; mixtures of vegetables
07.07	0707.00	Cucumbers and gherkins, fresh or chilled.	07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.		0712.10	- Potatoes whether or not cut or sliced but not further prepared
	0708.10	- Peas (<i>Pisum sativum</i>)		0712.20	- Onions
	0708.20	- Beans (<i>Vigna spp. Phaseolus spp.</i>)		0712.30	- Mushrooms and truffles
	0708.90	- Other leguminous vegetables		0712.90	- Other vegetables; mixtures of vegetables
07.09		Other vegetables, fresh or chilled.	07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.
	0709.10	- Globe artichokes		0713.10	- Peas (<i>Pisum sativum</i>)
	0709.20	- Asparagus		0713.20	- Chickpeas (garbanzos)
	0709.30	- Aubergines (egg-plants)			- Beans (<i>Vigna spp. Phaseolus spp.</i>) :
	0709.40	- Celery other than celeriac		0713.31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek

Heading No.	H.S. Code	
	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
07.14		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.
	0714.10	- Manioc (cassava)
	0714.20	- Sweet potatoes
	0714.90	- Other

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

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

Heading No.	H.S. Code	
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.
	0801.10	- Coconuts
	0801.20	- Brazil nuts
	0801.30	- Cashew nuts
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.
		- Almonds :
	0802.11	-- In shell
	0802.12	-- Shelled
		- Hazelnuts or filberts (<i>Corylus</i> spp.):
	0802.21	-- In shell
	0802.22	-- Shelled
		- Walnuts :
	0802.31	-- In shell
	0802.32	-- Shelled

Heading No.	H.S. Code	
	0802.40	- Chestnuts (<i>Castanea</i> spp.)
	0802.50	- Pistachios
	0802.90	- Other
08.03	0803.00	Bananas, including plantains, fresh or dried.
08.04		Dates, figs, pineapples, avocados, quevas, mangoes and mangosteens, fresh or dried.
	0804.10	- Dates
	0804.20	- Figs
	0804.30	- Pineapples
	0804.40	- Avocados
	0804.50	- Guavas, mangoes and mangosteens
08.05		Citrus fruit, fresh or dried.
	0805.10	- Oranges
	0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids
	0805.30	- Lemons (<i>Citrus limon</i> , <i>Citrus limonium</i>) and limes (<i>Citrus aurantifolia</i>)
	0805.40	- Grapefruit
	0805.90	- Other
08.06		Grapes, fresh or dried.
	0806.10	- Fresh
	0806.20	- Dried
08.07		Melons (including watermelons) and papaws (papayas), fresh.
	0807.10	- Melons (including watermelons)
	0807.20	- Papaws (papayas)
08.08		Apples, pears and quinces, fresh.
	0808.10	- Apples
	0808.20	- Pears and quinces
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
	0809.10	- Apricots
	0809.20	- Cherries
	0809.30	- Peaches, including nectarines
	0809.40	- Plums and sloes
08.10		Other fruit, fresh.
	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 <i>Vaccinium</i>
	0810.90	- Other

Heading No.	H.S. Code		Heading No.	H.S. Code	
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	09.02		Tea.
	0811.10	- Strawberries		0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg
	0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		0902.20	- Other green tea (not fermented)
	0811.90	- Other		0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg
08.12		Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.		0902.40	- Other black tea (fermented) and other partly fermented tea
	0812.10	- Cherries	09.03	0903.00	Maté.
	0812.20	- Strawberries	09.04		Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .
	0812.90	- Other			- Pepper :
08.13		Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.		0904.11	-- Neither crushed nor ground
	0813.10	- Apricots		0904.12	-- Crushed or ground
	0813.20	- Prunes		0904.20	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground
	0813.30	- Apples	09.05	0905.00	Vanilla.
	0813.40	- Other fruit	09.06		Cinnamon and cinnamon-tree flowers.
	0813.50	- Mixtures of nuts or dried fruits of this Chapter		0906.10	- Neither crushed nor ground
08.14	0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.		0906.20	- Crushed or ground
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 in that heading;					
(b) Mixtures of two or more of the products of different headings are to be classified in 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 in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.03.					
2. This Chapter does not cover Cubebe pepper (<i>Piper cubeba</i>) or other products of heading No. 12.11.					
Heading No.	H.S. Code		Heading No.	H.S. Code	
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.		0910.10	- Ginger
	0901.11	- Coffee, not roasted :		0910.20	- Saffron
	0901.12	-- Not decaffeinated		0910.30	- Turmeric (curcuma)
		- Decaffeinated		0910.40	- Thyme; bay leaves
	0901.21	- Coffee, roasted :		0910.50	- Curry
	0901.22	-- Not decaffeinated			- Other spices :
	0901.30	-- Decaffeinated	0910.91		-- Mixtures referred to in Note 1 (b) to this Chapter
	0901.40	- Coffee husks and skins	0910.99		-- Other
		- Coffee substitutes containing coffee			

Chapter 10

Cereals

Notes.

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

(b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled, converted or broken remains classified in 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.	H.S. Code	
10.01		Wheat and meslin.
	1001.10	- Durum wheat
	1001.90	- Other
10.02	1002.00	Rye.
10.03	1003.00	Barley.
10.04	1004.00	Oats.
10.05		Maize (corn).
	1005.10	- Seed
	1005.90	- Other
10.06		Rice.
	1006.10	- Rice in the husk (paddy or rough)
	1006.20	- Husked (brown) rice
	1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed
	1006.40	- Broken rice
10.07	1007.00	Grain sorghum.
10.08		Buckwheat, millet and canary seed; other cereals.
	1008.10	- Buckwheat
	1008.20	- Millet
	1008.30	- Canary seed
	1008.90	- 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 or 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 in this Chapter if they have, by weight on the dry product :

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

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

Otherwise, they fall in heading No. 23.02.

(B) Products falling in this Chapter under the above provisions shall be classified in 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 in 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) (4)	500 micrometres (microns) (5)
(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.	H.S. Code		Heading No.	H.S. Code	
11.01	1101.00	Wheat or meslin flour.	11.08		Starches; inulin.
11.02		Cereal flours other than of wheat or meslin.			- Starches :
	1102.10	- Rye flour	1108.11		-- Wheat starch
	1102.20	- Maize (corn) flour	1108.12		-- Maize (corn) starch
	1102.30	- Rice flour	1108.13		-- Potato starch
	1102.90	- Other	1108.14		-- Manioc (cassava) starch
11.03		Cereal groats, meal and pellets.	1108.19		-- Other starches
		- Groats and meal :	1108.20		- Inulin
	1103.11	-- Of wheat	11.09	1109.00	Wheat gluten, whether or not dried.
	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			
	1104.23	-- Of maize (corn)			
	1104.29	-- Of other cereals			
	1104.30	- Germ of cereals, whole, rolled, flaked or ground			
11.05		Flour, meal and flakes of potatoes.			
	1105.10	- Flour and meal			
	1105.20	- Flakes			
11.06		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.			
	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		Malt, whether or not roasted.			
	1107.10	- Not roasted			
	1107.20	- Roasted			

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 Chapter 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.	H.S. Code		Heading No.	H.S. Code	
12.01	1201.00	Soya beans, whether or not broken.	12.10	1209.24	-- Kentucky blue grass (<i>Poa pratensis</i> L.) seed
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.		1209.25	-- Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed
	1202.10	- In shell		1209.26	-- Timothy grass seed
	1202.20	- Shelled, whether or not broken		1209.29	-- Other
12.03	1203.00	Copra.		1209.30	- Seeds of herbaceous plants cultivated principally for their flowers
12.04	1204.00	Linseed, whether or not broken.			- Other :
12.05	1205.00	Rape or colza seeds, whether or not broken.	12.11	1209.91	-- Vegetable seeds
12.06	1206.00	Sunflower seeds, whether or not broken.		1209.99	-- Other
12.07		Other oil seeds and oleaginous fruits, whether or not broken.	12.12		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.
	1207.10	- Palm nuts and kernels		1210.10	- Hop cones, neither ground nor powdered nor in the form of pellets
	1207.20	- Cotton seeds		1210.20	- Hop cones, ground, powdered or in the form of pellets; lupulin
	1207.30	- Castor oil seeds			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.
	1207.40	- Sesamum seeds		1211.10	- Licuorice roots
	1207.50	- Mustard seeds		1211.20	- Ginseng roots
	1207.60	- Safflower seeds		1211.90	- Other
		- Other :			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.
	1207.91	-- Poppy seeds		1212.10	- Locust beans, including locust bean seeds
	1207.92	-- Shea nuts (karite nuts)		1212.20	- Seaweeds and other algae
	1207.99	-- Other		1212.30	- Apricot, peach or plum stones and kernels
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			- Other :
	1208.10	- Of soya beans		1212.91	-- Sugar beet
	1208.90	- Other		1212.92	-- Sugar cane
12.09		Seeds, fruit and spores, of a kind used for sowing.	12.13	1212.99	-- Other
		- Beet seed :		1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.
	1209.11	-- Sugar beet seed	12.14		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
	1209.19	-- Other		1214.10	- Lucerne (alfalfa) meal and pellets
		- Seeds of forage plants, other than beet seed :		1214.90	- Other
	1209.21	-- Lucerne (alfalfa) seed			
	1209.22	-- Clover (<i>Trifolium</i> spp.) seed			
	1209.23	-- Fescue seed			

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
- (j) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 40.01).

Heading No.	H.S. Code	
13.01		Lac; natural gums, resins, gum-resins and balsams.
	1301.10	- Lac
	1301.20	- Gum Arabic
	1301.90	- Other
13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.
		- Vegetable saps and extracts :
	1302.11	-- Opium
	1302.12	-- Of liquorice
	1302.13	-- Of hops
	1302.14	-- Of pyrethrum or of the roots of plants containing rotenone
	1302.19	-- Other
	1302.20	- Pectic substances, pectinates and pectates
		- 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 in Section XI : vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
- 2.- Heading 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.	H.S. Code	
14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).
	1401.10	- Bamboos
	1401.20	- Rattans
	1401.90	- Other
14.02		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.
	1402.10	- Kapok
		- Other :
	1402.91	-- Vegetable hair
	1402.99	-- Other
14.03		Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, plessava, couch-grass andistle), whether or not in hanks or bundles.
	1403.10	- Broomcorn (<i>Sorghum vulgare var technicum</i>)
	1403.90	- Other
14.04		Vegetable products not elsewhere specified or included.
	1404.10	- Raw vegetable materials of a kind used primarily in dyeing or tanning
	1404.20	- Cotton linters
	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 or 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) or 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 in heading No. 15.22.

Heading No.	H.S. Code		Heading No.	H.S. Code	
			15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
			1508.10		- Crude oil
			1508.90		- Other
			15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.
			1509.10		- Virgin
			1509.90		- Other
			15.10	1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.
			15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.
			1511.10		- Crude oil
			1511.90		- Other
			15.12		Sunflower-seed, safflower or cotton-seed oil and their fractions, whether or not refined, but not chemically modified.
					- Sunflower-seed or safflower oil and their fractions :
			1512.11		-- Crude oil
			1512.19		-- Other
					- Cotton-seed oil and its fractions :
			1512.21		-- Crude oil, whether or not gossypol has been removed
			1512.29		-- Other
			15.13		Coconut (copra), palm kernel or babassu oil and their fractions, whether or not refined, but not chemically modified.
					- Coconut (copra) oil and its fractions :
			1513.11		-- Crude oil
			1513.19		-- Other
					- Palm kernel or babassu oil and their fractions :
			1513.21		-- Crude oil
			1513.29		-- Other
			15.14		Rape, colza or mustard oil and their fractions, 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
			15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
					- Linseed oil and its fractions :
			1505.10		- Wool grease, crude
			1505.90		- Other
			15.16	1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.
			1506.10		- Crude oil, whether or not degummed
			1506.90		- Other
			15.17		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.
			1507.10		- Crude oil, whether or not degummed
			1507.90		- Other

Heading No.	H.S. Code	
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.
15.19		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.
	1519.11	- Industrial monocarboxylic fatty acids :
		-- 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
15.20		Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes.
	1520.10	- Glycerol (glycerine), crude; glycerol waters and glycerol lyes
	1520.90	- Other, including synthetic glycerol
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.
	1521.10	- Vegetable waxes
	1521.90	- Other
15.22	1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.

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 in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading No. 19.02 or to the preparations of heading No. 21.03 or 21.04.

Subheading Notes.

1. For the purposes of subheading No. 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 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 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.	H.S. Code	
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
		- 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

Heading No.	H.S. Code		Heading No.	H.S. Code	
16.03	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	1702.10		- Lactose and lactose syrup
		- Fish, whole or in pieces, but not minced:	1702.20		- Maple sugar and maple syrup
	1604.11	-- Salmon	1702.30		- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose
	1604.12	-- Herrings	1702.40		- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose
	1604.13	-- Sardines, sardinella and brisling or sprats	1702.50		- Chemically pure fructose
	1604.14	-- Tunas, skipjack and Atlantic bonito (<i>Sarda spp.</i>)	1702.60		- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose
	1604.15	-- Mackerel	1702.90		- Other, including invert sugar
	1604.16	-- Anchovies	17.03		Molasses resulting from the extraction or refining of sugar.
	1604.19	-- Other	1703.10		- Cane molasses
	1604.20	- Other prepared or preserved fish	1703.90		- Other
	1604.30	- Caviar and caviar substitutes	17.04		Sugar confectionery (including white chocolate), not containing cocoa.
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	1704.10		- Chewing gum, whether or not sugar-coated
	1605.10	- Crab	1704.90		- Other
	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:

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

Subheading Note.

1.- For the purposes of subheadings Nos. 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.	H.S. Code	
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.
		- 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
	1701.99	-- Other

Chapter 18

Cocoa and cocoa preparations

Notes.

- 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.
- Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Heading No.	H.S. Code	
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 blocks or slabs 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

Heading No	H.S. Code	Heading No.	H.S. Code
		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.
	1806.31		
	1806.32		
	1806.90		
		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
		19.03	1903.00 Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in 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 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 (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.

Chapter 20		Heading No.	H.S. Code	
Preparations of vegetables, fruit, nuts or other parts of plants		20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen.
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;	2005.10		- Homogenised vegetables
(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	2005.20		- Potatoes
(c)	Homogenised composite food preparations of heading No. 21.04.	2005.30		- Sauerkraut
		2005.40		- Peas (<i>Pisum sativum</i>) - Beans (<i>Vigna spp., Phaseolus spp.</i>) :
		2005.51		-- Beans, shelled
		2005.59		-- Other
		2005.60		- Asparagus
		2005.70		- Olives
		2005.80		- Sweet corn (<i>Zea mays var. saccharata</i>)
		2005.90		- Other vegetables and mixtures of vegetables
		20.06	2006.00	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).
Subheading Notes.				
		20.07		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.
1.	For the purposes of subheading No. 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 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading No. 2005.10 takes precedence over all other subheadings of heading No. 20.05.	2007.10		- Homogenised preparations - Other :
		2007.91		-- Citrus fruit
		2007.99		-- Other
2.	For the purposes of subheading No. 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 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading No. 2007.10 takes precedence over all other subheadings of heading No. 20.07.	20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. - Nuts, ground-nuts and other seeds, whether or not mixed together : 2008.11 -- Ground-nuts 2008.19 -- Other, including mixtures 2008.20 - Pineapples 2008.30 - Citrus fruit 2008.40 - Pears 2008.50 - Apricots 2008.60 - Cherries 2008.70 - Peaches 2008.80 - Strawberries - Other, including mixtures other than those of subheading No. 2008.19 : 2008.91 -- Palm hearts 2008.92 -- Mixtures 2008.99 -- Other
Heading No.	H.S. Code			
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
	2001.10 - Cucumbers and gherkins			
	2001.20 - Onions			
	2001.90 - Other			
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
	2002.10 - Tomatoes, whole or in pieces			
	2002.90 - Other			
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
	2003.10 - Mushrooms	20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Orange juice : 2009.11 -- Frozen 2009.19 -- Other
	2003.20 - Truffles			
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen.			
	2004.10 - Potatoes			
	2004.90 - Other vegetables and mixtures of vegetables			

Heading No.	H.S. Code		Heading No.	H.S. Code	
	2009.20	- Grapefruit juice		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
	2009.30	- Juice of any other single citrus fruit		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
	2009.40	- Pineapple juice		2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
	2009.50	- Tomato juice			
	2009.60	- Grape juice (including grape must)			
	2009.70	- Apple juice	21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.
	2009.80	- Juice of any other single fruit or vegetable		2102.10	- Active yeasts
	2009.90	- Mixtures of juices		2102.20	- Inactive yeasts; other single-cell micro-organisms, dead
				2102.30	- Prepared baking powders
			21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.
				2103.10	- Soya sauce
				2103.20	- Tomato ketchup and other tomato sauces
				2103.30	- Mustard flour and meal and prepared mustard
				2103.90	- Other
			21.04		Soups and broths and preparations therefor; homogenised composite food preparations.
				2104.10	- Soups and broths and preparations therefor
				2104.20	- Homogenised composite food preparations
			21.05	2105.00	Ice cream and other edible ice, whether or not containing cocoa.
			21.06		Food preparations not elsewhere specified or included.
				2106.10	- Protein concentrates and textured protein substances
				2106.90	- Other
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;					
(f) 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);					
(g) 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);					
(h) Yeast put up as a medicament or other products of heading No. 30.03 or 30.04; or					
(j) Prepared enzymes of heading No. 35.07.					
2.- Extracts of the substitutes referred to in Note 1 (b) above are to be classified in 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 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.					

Heading No.	H.S. Code	
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.

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 in 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 bars.

Heading No.	H.S. Code	
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.
	2201.10	- Mineral waters and aerated waters
	2201.90	- Other
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured
	2202.90	- Other
22.03	2203.00	Beer made from malt.
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.
	2204.10	- Sparkling wine
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:
	2204.21	-- In containers holding 2 l or less
	2204.29	-- Other
	2204.30	- Other grape must
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.
	2205.10	- In containers holding 2 l or less
	2205.90	- Other

Heading No.	H.S. Code	
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.
	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
22.08		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 tafia
	2208.50	- Gin and Geneva
	2208.90	- Other
22.09	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.	H.S. Code	
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

Heading No.	H.S. Code	
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
	2306.20	- Of linseed
	2306.30	- Of sunflower seeds
	2306.40	- Of rape or coiza seeds
	2306.50	- Of coconut or copra
	2306.60	- Of palm nuts or kernels
	2306.90	- Other
23.07	2307.00	Wine lees; argol.
23.06		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.	H.S. Code	
24.01		Unmanufactured tobacco; tobacco refuse.
	2401.10	- Tobacco, not stemmed/stripped
	2401.20	- Tobacco, partly or wholly stemmed/ stripped
	2401.30	- Tobacco refuse
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.
	2402.10	- Cigars, cheroots and cigarillos, containing tobacco
	2402.20	- Cigarettes containing tobacco
	2402.90	- Other
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.
	2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion
		- Other :
	2403.91	-- "Homogenised" or "reconstituted" tobacco
	2403.99	-- 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 :

- Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02);
- Earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3 (heading No. 28.21);
- Medicaments or other products of Chapter 30;
- Perfumery, cosmetic or toilet preparations (Chapter 33);
- 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);
- Precious or semi-precious stones (heading No. 71.02 or 71.03);
- Cultured crystals (other than optical elements) weighing not less than 2.5 g 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);

Heading No.	H.S. Code		Heading No.	H.S. Code	
(h) Billiard chalks (heading No. 95.04); or					
(ij) Writing or drawing chalks or tailors' chalks (heading No. 96.09).					
3.- Any products classifiable in heading No. 25.17 and any other heading of the Chapter are to be classified in heading No. 25.17.			25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16.
4.- Heading No. 25.30 applies, <i>inter alia</i> , 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.			25.11	2511.10	- Natural barium sulphate (barytes)
				2511.20	- Natural barium carbonate (witherite)
			25.12	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
	2503.10	- Crude or unrefined sulphur	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.
	2503.90	- Other			
		Natural graphite.	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.
	2504.10	- In powder or in flakes			- Marble and travertine :
	2504.90	- Other			-- Crude or roughly trimmed
		Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.			-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
	2505.10	- Silica sands and quartz sands			- Ecaussine and other calcareous monumental or building stone; alabaster
	2505.90	- Other			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.
		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.	25.16		- Granite :
	2506.10	- Quartz			-- Crude or roughly trimmed
		- Quartzite :			-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
	2506.21	-- Crude or roughly trimmed			- Ecaussine and other calcareous monumental or building stone; alabaster
	2506.29	-- Other			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.
		Kaolin and other kaolinic clays, whether or not calcined.	25.16.11		- Granite :
			25.16.12		-- Crude or roughly trimmed
		Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.			-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
	2508.10	- Bentonite			- Sandstone :
	2508.20	- Decolourising earths and fuller's earth			-- Crude or roughly trimmed
	2508.30	- Fire-clay			-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
	2508.40	- Other clays	25.17		- Other monumental or building stone
	2508.50	- Andalusite, kyanite and sillimanite			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; tared macadam; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated.
	2508.60	- Mullite			- 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
	2508.70	- Chamotte or dinas earths			
		Chalk.			
	2509.00				
		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.			
	2510.10	- Underground			
	2510.20	- Ground			

Heading No.	H.S. Code		Heading No.	H.S. Code	
	2517.20	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10	25.26		Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.
	2517.30	- Tarred macadam		2526.10	- Not crushed, not powdered
		- Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated :	25.27	2526.20	- Crushed or powdered
	2517.41	-- Of marble	25.28	2527.00	Natural cryolite; natural chiolite.
	2517.49	-- Other			Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H₃BO₃ calculated on the dry weight.
25.18		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).		2528.10	- Natural sodium borates
	2518.10	- Dolomite not calcined	25.29	2528.90	- Other
	2518.20	- Calcined dolomite			Felspar; leucite; nepheline and nepheline syenite; fluorspar.
	2518.30	- Agglomerated dolomite (including tarred dolomite)		2529.10	- Felspar
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.		2529.21	- Fluorspar :
	2519.10	- Natural magnesium carbonate (magnesite)	25.30	2529.22	-- Containing by weight 97 % or less of calcium fluoride
	2519.90	- Other		2529.30	-- Containing by weight more than 97 % of calcium fluoride
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.		2529.30	- Leucite; nepheline and nepheline syenite
	2520.10	- Gypsum; anhydrite		2530.10	Mineral substances not elsewhere specified or included.
	2520.20	- Plasters		2530.10	- Vermiculite, perlite and chlorites, unexpanded
25.21	2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.		2530.20	- Kieserite, epsomite (natural magnesium sulphates)
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25.		2530.30	- Earth colours
	2522.10	- Quicklime		2530.40	- Natural micaceous iron oxides
	2522.20	- Slaked lime		2530.90	- Other
	2522.30	- Hydraulic lime			
25.23		Portland cement, aluminous cement ("ciment fondu"), slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.			
	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	Asbestos.			
25.25		Mica, including splittings; mica waste			
	2525.10	- Crude mica and mica rifted into sheets or splittings			
	2525.20	- Mica powder		2601.11	- Iron ores and concentrates, other than roasted iron pyrites :
	2525.30	- Mica waste		2601.12	-- Non-agglomerated
				2601.20	-- Agglomerated
					- Roasted iron pyrites

Chapter 26
Ores, slag and ash

Notes.

- This Chapter does not cover :
 - Slag or similar industrial waste prepared as macadam (heading No. 25.17);
 - Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);
 - Basic slag of Chapter 31;
 - Slag wool, rock wool or similar mineral wools (heading No. 68.06);
 - Waste or scrap of precious metal or of metal clad with precious metal (heading No. 71.12); or
 - Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
- 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.
- 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.	H.S. Code		Heading No.	H.S. Code	
26.02	2602.00	Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	26.21	2621.00	Other slag and ash, including seaweed ash (kelp).
26.03	2603.00	Copper ores and concentrates.			
26.04	2604.00	Nickel ores and concentrates.			
26.05	2605.00	Cobalt ores and concentrates.			
26.06	2606.00	Aluminium ores and concentrates.			
26.07	2607.00	Lead ores and concentrates.			
26.08	2608.00	Zinc ores and concentrates.			
26.09	2609.00	Tin ores and concentrates.			
26.10	2610.00	Chromium ores and concentrates.			
26.11	2611.00	Tungsten ores and concentrates.			
26.12		Uranium or thorium ores and concentrates.			
	2612.10	· Uranium ores and concentrates			
	2612.20	· Thorium ores and concentrates			
26.13		Molybdenum ores and concentrates.			
	2613.10	· Roasted			
	2613.90	· Other			
26.14	2614.00	Titanium ores and concentrates.			
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.			
	2615.10	· Zirconium ores and concentrates			
	2615.90	· Other			
26.16		Precious metal ores and concentrates.			
	2616.10	· Silver ores and concentrates			
	2616.90	· Other			
26.17		Other ores and concentrates.			
	2617.10	· Antimony ores and concentrates			
	2617.90	· Other			
26.18	2618.00	Granulated slag (slag sand) from the manufacture of iron or steel.			
26.19	2619.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.			
26.20		Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds.			
		· Containing mainly zinc			
	2620.11	· · Hard zinc spelter			
	2620.19	· · Other			
	2620.20	· Containing mainly lead			
	2620.30	· Containing mainly copper			
	2620.40	· Containing mainly aluminium			
	2620.50	· Containing mainly vanadium			
	2620.90	· Other			

Chapter 27

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

Notes.

1.- This Chapter does not cover:

(a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 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 millibars when a reduced-pressure distillation method is used (Chapter 39).

Subheading Notes.

1.- For the purposes of subheading No. 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 No. 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 Nos. 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.	H.S. Code		Heading No.	H.S. Code	
			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.
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
		- Coal, whether or not pulverised, but not agglomerated :	27.11		Petroleum gases and other gaseous hydrocarbons.
	2701.11	-- Anthracite		2711.11	- Liquefied :
	2701.12	-- Bituminous coal		2711.12	-- Natural gas
	2701.19	-- Other coal		2711.13	-- Propane
	2701.20	- Briquettes, ovoids and similar solid fuels manufactured from coal		2711.14	-- Butanes
				2711.14	-- Ethylene, propylene, butylene and butadiene
27.02		Lignite, whether or not agglomerated, excluding jet.		2711.19	-- Other
	2702.10	- Lignite, whether or not pulverised, but not agglomerated			- In gaseous state :
	2702.20	- Agglomerated lignite		2711.21	-- Natural gas
				2711.29	-- Other
27.03	2703.00	Peat (including peat litter), whether or not agglomerated.	27.12		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.
27.04	2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.		2712.10	- Petroleum jelly
				2712.20	- Paraffin wax containing by weight less than 0.75 % of oil
27.05	2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.		2712.90	- Other
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.	27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.
					- Petroleum coke :
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.		2713.11	-- Not calcined
	2707.10	- Benzole		2713.12	-- Calcined
	2707.20	- Toluole		2713.20	- Petroleum bitumen
	2707.30	- Xylol	27.14	2713.90	- Other residues of petroleum oils or of oils obtained from bituminous minerals
	2707.40	- Naphthalene			Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.
	2707.50	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distil at 250 °C by the ASTM D 86 method		2714.10	- Bituminous or oil shale and tar sands
				2714.90	- Other
	2707.60	- Phenols	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).
		- Other			
	2707.91	-- Creosote oils			
	2707.99	- Other	27.16	2716.00	Electrical energy. (optional heading)
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.			

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 in those headings and in 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 in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable in 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 in those headings and in no other heading of the Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

Chapter 28

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

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphoxylates, stabilised with organic substances (heading No. 28.31), carbonates and peroxocarbonates of inorganic bases (heading No. 28.35), 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 g 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 microcurie per gram;
 - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - (f) Radioactive residues whether or not usable.

The term "isotope", 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.

Heading No.	H.S. Code		Heading No.	H.S. Code	
			28.08	2808.00	Nitric acid; sulphuric acids.
			28.09		Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids.
				2809.10	- Diphosphorus pentoxide
				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
					III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS
			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
					IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS
			28.14		Ammonia, anhydrous or in aqueous solution.
				2814.10	- Anhydrous ammonia
				2814.20	- Ammonia in aqueous solution
			28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.
					- Sodium hydroxide (caustic soda) :
				2815.11	-- Solid
				2815.12	-- In aqueous solution (soda lye or liquid soda)
				2815.20	- Potassium hydroxide (caustic potash)
				2815.30	- Peroxides of sodium or potassium
			28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.
				2816.10	- Hydroxide and peroxide of magnesium
				2816.20	- Oxide, hydroxide and peroxide of strontium
				2816.30	- Oxide, hydroxide and peroxide of barium
			28.17	2817.00	Zinc oxide; zinc peroxide.
8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No 38.18.					
		I.- CHEMICAL ELEMENTS			
28.01		Fluorine, chlorine, bromine and iodine.			
	2801.10	- Chlorine			
	2801.20	- Iodine			
	2801.30	- Fluorine; bromine			
28.02	2802.00	Sulphur, sublimed or precipitated; colloidal sulphur.			
28.03	2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).			
28.04		Hydrogen, rare gases and other non-metals.			
	2804.10	- Hydrogen			
		- Rare gases :			
	2804.21	-- Argon			
	2804.29	-- Other			
	2804.30	- Nitrogen	28.12		
	2804.40	- Oxygen		2812.10	
	2804.50	- Boron; tellurium		2812.90	
		- Silicon :	28.13		
	2804.61	-- Containing by weight not less than 99.99 % of silicon		2813.10	
	2804.69	-- Other		2813.90	
	2804.70	- Phosphorus			
	2804.80	- Arsenic			
	2804.90	- Selenium			
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.			
		- Alkali metals :			
	2805.11	-- Sodium	28.14		
	2805.19	-- Other		2814.10	
		- Alkaline-earth metals :		2814.20	
	2805.21	-- Calcium	28.15		
	2805.22	-- Strontium and barium		2815.11	
	2805.30	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed		2815.12	
	2805.40	- Mercury		2815.20	
				2815.30	
		II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.			
	2806.10	- Hydrogen chloride (hydrochloric acid)		2816.10	
	2806.20	- Chlorosulphuric acid		2816.20	
28.07	2807.00	Sulphuric acid; oleum.		2816.30	
			28.17	2817.00	

Heading No.	H.S. Code		Heading No.	H.S. Code	
28.18		Aluminium oxide (including artificial corundum); aluminium hydroxide.	28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.
	2818.10	- Artificial corundum		2827.10	- Ammonium chloride
	2818.20	- Other aluminium oxide		2827.20	- Calcium chloride
	2818.30	- Aluminium hydroxide			- Other chlorides :
28.19		Chromium oxides and hydroxides.		2827.31	-- Of magnesium
	2819.10	- Chromium trioxide		2827.32	-- Of aluminium
	2819.90	- Other		2827.33	-- Of iron
28.20		Manganese oxides.		2827.34	-- Of cobalt
	2820.10	- Manganese dioxide		2827.35	-- Of nickel
	2820.90	- Other		2827.36	-- Of zinc
28.21		Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe₂O₃.		2827.37	-- Of tin
	2821.10	- Iron oxides and hydroxides		2827.38	-- Of barium
	2821.20	- Earth colours		2827.39	- Other
28.22	2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides.			- Chloride oxides and chloride hydroxides :
28.23	2823.00	Titanium oxides.		2827.41	-- Of copper
28.24		Lead oxides; red lead and orange lead.	28.28		-- Other
	2824.10	- Lead monoxide (litharge, massicot)		2827.51	- Bromides and bromide oxides :
	2824.20	- Red lead and orange lead		2827.59	-- Bromides of sodium or of potassium
	2824.90	- Other		2827.60	-- Other
28.25		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	28.29		- Iodides and iodide oxides
	2825.10	- Hydrazine and hydroxylamine and their inorganic salts			Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.
	2825.20	- Lithium oxide and hydroxide		2828.10	- Commercial calcium hypochlorite and other calcium hypochlorites
	2825.30	- Vanadium oxides and hydroxides		2828.90	- Other
	2825.40	- Nickel oxides and hydroxides			Chlorates and perchlorates; bromates and perbromates; iodates and periodates.
	2825.50	- Copper oxides and hydroxides		2829.11	- Chlorates :
	2825.60	- Germanium oxides and zirconium dioxide		2829.19	-- Of sodium
	2825.70	- Molybdenum oxides and hydroxides	28.30		-- Other
	2825.80	- Antimony oxides		2829.90	- Other
	2825.90	- Other			Sulphides; polysulphides.
		V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS	28.31		- Sodium sulphides
28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.		2830.10	- Zinc sulphide
		- Fluorides :		2830.20	- Cadmium sulphide
	2826.11	-- Of ammonium or of sodium		2830.90	- Other
	2826.12	-- Of aluminium	28.32		Dithionites and sulphoxylates.
	2826.19	-- Other		2831.10	- Of sodium
	2826.20	- Fluorosilicates of sodium or of potassium		2831.90	- Other
	2826.30	- Sodium hexafluoroaluminate (synthetic cryolite)			Sulphites; thiosulphates.
	2826.90	- Other		2832.10	- Sodium sulphites
				2832.20	- Other sulphites
				2832.30	- Thiosulphates
			28.33		Sulphates; alums; peroxosulphates (persulphates).
					- Sodium sulphates :
				2833.11	-- Disodium sulphate
				2833.19	-- Other
					- Other sulphates :
				2833.21	-- Of magnesium
				2833.22	-- Of aluminium
				2833.23	-- Of chromium

Heading No.	H.S. Code		Heading No.	H.S. Code				
	2833.24	-- Of nickel	28.39		Silicates; commercial alkali metal silicates.			
	2833.25	-- Of copper						
	2833.26	-- Of zinc						
	2833.27	-- Of barium						
	2833.29	-- Other						
	2833.30	- Alums						
	2833.40	- Peroxosulphates (persulphates)						
28.34		Nitrites; nitrates.						
	2834.10	- Nitrites		2840.11		-- Sodium metasilicates		
		- Nitrates :		2839.19		-- Other		
	2834.21	-- Of potassium	2839.20	- Of potassium				
	2834.22	-- Of bismuth	2839.90	- Other				
	2834.29	-- Other	28.40		Borates; peroxoborates (perborates).			
28.35		Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.						
	2835.10	- Phosphinates (hypophosphites) and phosphonates (phosphites)						
		- Phosphates :						
	2835.21	-- Of triammonium						
	2835.22	-- Of mono- or disodium						
	2835.23	-- Of trisodium						
	2835.24	-- Of potassium						
	2835.25	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")		28.41				Salts of oxometallic or peroxometallic acids.
	2835.26	-- Other phosphates of calcium		2841.10		- Aluminates		
	2835.29	-- Other	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				
					Other salts of inorganic acids or peroxyacids, excluding azides.			
			2842.10	- Double or complex silicates				
			2842.90	- Other				
					VI.- MISCELLANEOUS			
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	28.43		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.			
	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		2843.10	- Colloidal precious metals				
2836.93	-- Bismuth carbonate		2843.21	- Silver compounds :				
2836.99	-- Other		2843.29	-- Silver nitrate				
			2843.30	-- Other				
			2843.30	- Gold compounds				
			2843.90	- Other compounds; amalgams				
					Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.			
28.37		Cyanides, cyanide oxides and complex cyanides.	28.44		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.			
		- Cyanides and cyanide oxides :						
	2837.11	-- Of sodium		2844.10		- Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds		
	2837.19	-- Other						
	2837.20	- Complex cyanides						
28.38	2838.00	Fulminates, cyanates and thiocyanates.		2844.20	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products			
				2844.30	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products			

Heading No.	H.S. Code	
	2844.40	- Radioactive elements and isotopes and compounds other than those of sub-heading No. 2844.10, 2844.20 or 2844.30, alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues
	2844.50	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors
28.45		Isotopes other than those of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.
	2845.10	- Heavy water (deuterium oxide)
	2845.90	- Other
28.46		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.
	2846.10	- Cerium compounds
	2846.90	- Other
28.47	2847.00	Hydrogen peroxide, whether or not solidified with urea.
28.48		Phosphides, whether or not chemically defined, excluding ferrophosphorus.
	2848.10	- Of copper (phosphor copper), containing more than 15 % by weight of phosphorus
	2848.90	- Of other metals or of non-metals
28.49		Carbides, whether or not chemically defined.
	2849.10	- Of calcium
	2849.20	- Of silicon
	2849.90	- Other
28.50	2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined.
28.51	2851.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.

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 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 specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover:
 - (a) Goods of heading 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 cm³ (heading No. 36.06);
 - (i) 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, nitrosulphonated or nitro-sulphohalogenated derivatives.

Heading No.	H.S. Code	
	2901.23	-- Butene (butylene) and isomers thereof
	2901.24	-- Buta-1,3-diene and isoprene
	2901.29	-- Other
5. (a) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.	29.02	Cyclic hydrocarbons.
(b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.	2902.11	-- Cyclohexane
(c) Subject to Note 1 to Section VI and Note 2 to Chapter 28 :	2902.19	-- Other
(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 in the heading appropriate to the organic compound; and	2902.20	- Benzene
(2) Salts formed between organic compounds of sub-Chapters I to X or heading No. 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.	2902.30	- Toluene
(d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol and glycerol (heading No. 29.05).	2902.41	- Xylenes :
(e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.	2902.42	-- o-Xylene
	2902.43	-- m-Xylene
	2902.44	-- p-Xylene
	2902.44	-- Mixed xylene isomers
	2902.50	- Styrene
	2902.60	- Ethylbenzene
	2902.70	- Cumene
	2902.90	- Other
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.	29.03	Halogenated derivatives of hydrocarbons.
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).		- 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)
	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 cyclic, cyclic 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
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 and 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.	H.S. Code	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES
29.01		Acyclic hydrocarbons.
	2901.10	- Saturated
		- Unsaturated :
	2901.21	-- Ethylene
	2901.22	-- Propene (propylene)

Heading No.	H.S. Code		Heading No.	H.S. Code	
29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.			- Aromatic :
	2904.10	- Derivatives containing only sulpho groups, their salts and ethyl esters		2906.21	- Benzyl alcohol
	2904.20	- Derivatives containing only nitro or only nitroso groups		2906.29	-- Other
	2904.90	- Other			III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES
		II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	29.07		Phenols; phenol-alcohols.
29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			- Monophenols :
		- Saturated monohydric alcohols :		2907.11	-- Phenol (hydroxybenzene) and its salts
	2905.11	-- Methanol (methyl alcohol)		2907.12	-- Cresols and their salts
	2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)		2907.13	-- Octylphenol, nonylphenol and their isomers; salts thereof
	2905.13	-- Butan-1-ol (<i>n</i> -butyl alcohol)		2907.14	-- Xylenols and their salts
	2905.14	-- Other butanols		2907.15	-- Naphthols and their salts
	2905.15	-- Pentanol (amyl alcohol) and isomers thereof		2907.19	-- Other
	2905.16	-- Octanol (octyl alcohol) and isomers thereof		2907.21	- Polyphenols :
	2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)		2907.22	-- Resorcinol and its salts
	2905.19	-- Other		2907.22	-- Hydroquinone (quinol) and its salts
		- Unsaturated monohydric alcohols :		2907.23	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts
	2905.21	-- Allyl alcohol		2907.29	-- Other
	2905.22	-- Acyclic terpene alcohols	29.08	2907.30	- Phenol-alcohols
	2905.29	-- Other			Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.
		- Diols :		2908.10	- Derivatives containing only halogen substituents and their salts
	2905.31	-- Ethylene glycol (ethanediol)		2908.20	- Derivatives containing only sulpho groups, their salts and esters
	2905.32	-- Propylene glycol (propane-1,2-diol)		2908.90	- Other
	2905.39	-- Other			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
	2905.41	- Other polyhydric alcohols :			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.
	2905.42	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)		2909.11	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :
	2905.43	-- Pentaerythritol		2909.11	-- Diethyl ether
	2905.43	-- Mannitol		2909.19	-- Other
	2905.44	-- D-glucitol (sorbitol)	29.09	2909.20	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives
	2905.49	-- Other		2909.30	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives
	2905.50	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols			
29.06		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	-- Terpineols			
	2906.19	-- Other			

Heading No.	H.S. Code		Heading No.	H.S. Code	
		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :			VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS
	2909.41	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	29.14		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	2909.42	-- Monomethyl ethers of ethylene glycol or of diethylene glycol		2914.11	- Acyclic ketones without other oxygen function :
	2909.43	-- Monobutyl ethers of ethylene glycol or of diethylene glycol		2914.12	-- Acetone
	2909.44	-- Other monoalkylethers of ethylene glycol or of diethylene glycol		2914.13	-- Butanone (methyl ethyl ketone)
	2909.45	-- Other		2914.13	-- 4-Methylpentan-2-one (methyl isobutyl ketone)
	2909.50	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives		2914.19	-- Other
	2909.60	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives			- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :
29.10		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		2914.21	-- Camphor
	2910.10	- Oxirane (ethylene oxide)		2914.22	-- Cyclohexanone and methylcyclohexanones
	2910.20	- Methyloxirane (propylene oxide)		2914.23	-- Ionones and methylionones
	2910.30	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)		2914.29	-- Other
	2910.90	- Other		2914.30	- Aromatic ketones without other oxygen function
29.11	2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		2914.41	- Ketone-alcohols and ketone-aldehydes :
		V. ALDEHYDE-FUNCTION COMPOUNDS		2914.49	-- 4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)
29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.		2914.50	-- Other
	2912.11	- Acyclic aldehydes without other oxygen function :		2914.61	- Ketone-phenols and ketones with other oxygen function
	2912.12	-- Methanal (formaldehyde)		2914.69	- Quinones :
	2912.13	-- Ethanal (acetaldehyde)		2914.70	-- Anthraquinone
	2912.19	-- Butanal (butyraldehyde, normal isomer)	29.15		-- Other
	2912.21	-- Other			- Halogenated, sulphonated, nitrated or nitrosated derivatives
	2912.29	- Cyclic aldehydes without other oxygen function :			VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES
	2912.30	-- Benzaldehyde		2915.11	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
	2912.30	-- Other		2915.12	- Formic acid, its salts and esters :
	2912.41	- Aldehyde-alcohols		2915.12	-- Formic acid
	2912.42	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :		2915.13	-- Salts of formic acid
	2912.44	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)		2915.13	-- Esters of formic acid
	2912.42	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)		2915.21	- Acetic acid and its salts; acetic anhydride :
	2912.49	-- Other		2915.21	-- Acetic acid
	2912.50	- Cyclic polymers of aldehydes		2915.22	-- Sodium acetate
	2912.60	- Paraformaldehyde		2915.23	-- Cobalt acetates
29.13	2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.		2915.24	-- Acetic anhydride
				2915.29	-- Other
				2915.31	- Esters of acetic acid :
				2915.32	-- Ethyl acetate
				2915.33	-- Vinyl acetate
				2915.34	-- n-Butyl acetate
				2915.35	-- Isobutyl acetate
				2915.39	-- 2-Ethoxyethyl acetate
				2915.40	-- Other
				2915.50	- Mono-, di- or trichloroacetic acids, their salts and esters
					- Propionic acid, its salts and esters

Heading No.	H.S. Code		Heading No.	H.S. Code		
	2915.60	- Butyric acids, valeric acids, their salts and esters	29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	2915.70	- Palmitic acid, stearic acid, their salts and esters			- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
	2915.90	- Other			-- Lactic acid, its salts and esters	
29.16		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	2918.11	-- Tartaric acid	-- Salts and esters of tartaric acid	
		- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	2918.12	-- Citric acid	-- Salts and esters of citric acid	
	2916.11	-- Acrylic acid and its salts.	2918.13	-- Gluconic acid, its salts and esters	-- Phenylglycolic acid (mandelic acid), its salts and esters	
	2916.12	-- Esters of acrylic acid	2918.14	-- Other	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
	2916.13	-- Methacrylic acid and its salts	2918.15	2918.21	-- Salicylic acid and its salts	
	2916.14	-- Esters of methacrylic acid	2918.16	2918.22	-- O-Acetylsalicylic acid, its salts and esters	
	2916.15	-- Oleic, linoleic or linolenic acids, their salts and esters	2918.17	2918.23	-- Other esters of salicylic acid and their salts	
	2916.19	-- Other	2918.19	2918.29	-- Other	
	2916.20	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	
		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :		2918.90	- Other	
	2916.31	-- Benzoic acid, its salts and esters			VIII.- ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
	2916.32	-- Benzoyl peroxide and benzoyl chloride			2919.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.
	2916.33	-- Phenylacetic acid, its salts and esters			29.20	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.
	2916.39	-- Other			2920.10	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives
29.17		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			2920.90	- Other
		- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	29.19			IX.- NITROGEN-FUNCTION COMPOUNDS
	2917.11	-- Oxalic acid, its salts and esters				Amine-function compounds.
	2917.12	-- Adipic acid, its salts and esters				- Acyclic monoamines and their derivatives; salts thereof :
	2917.13	-- Azelaic acid, sebacic acid, their salts and esters			2921.11	-- Methylamine, di- or trimethylamine and their salts
	2917.14	-- Maleic anhydride			2921.12	-- Diethylamine and its salts
	2917.19	-- Other			2921.19	-- Other
	2917.20	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives				- Acyclic polyamines and their derivatives; salts thereof :
		- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	29.21		2921.21	-- Ethylenediamine and its salts
	2917.31	-- Dibutyl orthophthalates			2921.22	-- Hexamethylenediamine and its salts
	2917.32	-- Dioctyl orthophthalates			2921.29	-- Other
	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				

Heading No.	H.S. Code		Heading No.	H.S. Code	
	2921.30	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof			- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :
		- Aromatic monoamines and their derivatives; salts thereof :		2924.21	-- Ureines and their derivatives; salts thereof
	2921.41	-- Aniline and its salts		2924.29	-- Other
	2921.42	-- Aniline derivatives and their salts			
	2921.43	-- Toluidines and their derivatives; salts thereof	29.25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.
	2921.44	-- Diphenylamine and its derivatives; salts thereof			- Imides and their derivatives; salts thereof :
	2921.45	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof		2925.11	-- Saccharin and its salts
	2921.49	-- Other		2925.19	-- Other
		- Aromatic polyamines and their derivatives; salts thereof :		2925.20	- Imines and their derivatives; salts thereof
	2921.51	-- <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	29.26		Nitrile-function compounds.
	2921.59	-- Other		2926.10	- Acrylonitrile
29.22		Oxygen-function amino-compounds.		2926.20	- 1-Cyanoguanidine (dicyandiamide)
		- Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof :		2926.90	- Other
	2922.11	-- Monoethanolamine and its salts	29.27	2927.00	Diazo-, azo- or azoxy-compounds.
	2922.12	-- Diethanolamine and its salts			
	2922.13	-- Triethanolamine and its salts	29.28	2928.00	Organic derivatives of hydrazine or of hydroxylamine.
	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 :	29.29		Compounds with other nitrogen function.
	2922.21	-- Aminohydroxynaphthalenesulphonic acids and their salts		2929.10	- Isocyanates
	2922.22	-- Anisidines, dianisidines, phenetidines, and their salts		2929.90	- Other
	2922.29	-- Other			X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES
	2922.30	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof	29.30		Organo-sulphur compounds.
		- Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof :		2930.10	- Dithiocarbonates (xanthates)
	2922.41	-- Lysine and its esters; salts thereof		2930.20	- Thiocarbamates and dithiocarbamates
	2922.42	-- Glutamic acid and its salts		2930.30	- Thiuram mono-, di- or tetrasulphides
	2922.49	-- Other		2930.40	- Methionine
	2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function		2930.90	- Other
29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.	29.31	2931.00	Other organo-inorganic compounds.
	2923.10	- Choline and its salts			Heterocyclic compounds with oxygen hetero-atom(s) only.
	2923.20	- Lecithins and other phosphoaminolipids			- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :
	2923.90	- Other		2932.11	-- Tetrahydrofuran
		Carboxyamide-function compounds; amide-function compounds of carbonic acid.		2932.12	-- 2-Furaldehyde (furfuraldehyde)
	2924.10	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof		2932.13	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol
				2932.19	-- Other
					- Lactones :
				2932.21	-- Coumarin, methylcoumarins and ethylcoumarins
				2932.29	-- Other lactones
				2932.90	- Other

Heading No.	H.S. Code		Heading No.	H.S. Code	
29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts.	2936.26		-- Vitamin B ₁₂ and its derivatives
		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :	2936.27		-- Vitamin C and its derivatives
2933.11		-- Phenazone (antipyrin) and its derivatives	2936.28		-- Vitamin E and its derivatives
2933.19		-- Other	2936.29		-- Other vitamins and their derivatives
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :	2936.90		- Other, including natural concentrates
2933.21		-- Hydantoin and its derivatives	29.37		Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.
2933.29		-- Other	2937.10		- Pituitary (anterior) or similar hormones, and their derivatives
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :			- Adrenal cortical hormones and their derivatives :
2933.31		-- Pyridine and its salts	2937.21		-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)
2933.39		-- Other	2937.22		-- Halogenated derivatives of adrenal cortical hormones
2933.40		- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	2937.29		-- Other
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; nucleic acids and their salts :			- Other hormones and their derivatives; other steroids used primarily as hormones :
2933.51		-- Malonylurea (barbituric acid) and its derivatives; salts thereof	2937.91		-- Insulin and its salts
2933.59		-- Other	2937.92		-- Oestrogens and progestogens
		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :	2937.99		-- Other
2933.61		-- Melamine			XII.- GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES
2933.69		-- Other			Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
		- Lactams :	2938.10		- Rutoside (rutin) and its derivatives
2933.71		-- 6-Hexanelactam (epsilon-caprolactam)	2938.90		- Other
2933.79		-- Other lactams	29.39		Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
2933.90		- Other	2939.10		- Alkaloids of opium and their derivatives; salts thereof
29.34		Other heterocyclic compounds.	2939.21		- Alkaloids of cinchona and their derivatives; salts thereof :
2934.10		- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	2939.29		-- Quinine and its salts
2934.20		- Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	2939.30		-- Other
2934.30		- Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	2939.40		- Caffeine and its salts
2934.90		- Other	2939.50		- Ephedrine and its salts
29.35	2935.00	Sulphonamides.	2939.60		- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof
		XI.- PROVITAMINS, VITAMINS AND HORMONES	2939.70		- Alkaloids of rye ergot and their derivatives; salts thereof
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.	2939.90		- Nicotine and its salts
		- Provitamins, unmixed			- Other
		- Vitamins and their derivatives, unmixed :			
2936.21		-- Vitamins A and their derivatives			
2936.22		-- Vitamin B ₁ and its derivatives			
2936.23		-- Vitamin B ₂ and its derivatives			
2936.24		-- D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives			
2936.25		-- Vitamin B ₆ and its derivatives			

Heading No.	H.S. Code	
		XIII. OTHER ORGANIC COMPOUNDS
29.40	2940.00	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.
29.41		Antibiotics.
	2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof
	2941.20	- Streptomycins and their derivatives; salts thereof
	2941.30	- Tetracyclines and their derivatives; salts thereof
	2941.40	- Chloramphenicol and its derivatives; salts thereof
	2941.50	- Erythromycin and its derivatives; salts thereof
	2941.90	- Other
29.42	2942.00	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.	H.S. Code	
30.01		Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.
3001.10		- Glands and other organs, dried, whether or not powdered
3001.20		- Extracts of glands or other organs or of their secretions
3001.90		- Other
30.02		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.
3002.10		- Antisera and other blood fractions
3002.20		- Vaccines for human medicine
3002.31		- Vaccines for veterinary medicine :
		-- Vaccines against foot and mouth disease
3002.39		-- Other
3002.90		- Other
30.03		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.
3003.10		- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives
3003.20		- Containing other antibiotics
3003.31		- Containing hormones or other products of heading No. 29.37 but not containing antibiotics :
3003.39		-- Containing insulin
3003.40		-- Other
3003.90		- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics
		- Other

Heading No.	H.S. Code	
30.04		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.
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 cortex hormones
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
30.05		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.
3005.10		- Adhesive dressings and other articles having an adhesive layer
3005.90		- Other
30.06		Pharmaceutical goods specified in Note 3 to this Chapter.
3006.10		- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics
3006.20		- Blood-grouping reagents
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 g 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 in 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.	H.S. Code		Heading No.	H.S. Code	
					- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :
			3105.51	--	Containing nitrates and phosphates
31.01	3101.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	3105.59	--	Other
			3105.60	-	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium
31.02		Mineral or chemical fertilisers, nitrogenous.			
	3102.10	- Urea, whether or not in aqueous solution			
		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :	3105.90	-	Other
	3102.21	-- Ammonium sulphate			
	3102.29	-- Other			
	3102.30	- Ammonium nitrate, whether or not in aqueous solution			
	3102.40	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances			
	3102.50	- Sodium nitrate			
	3102.60	- Double salts and mixtures of calcium nitrate and ammonium nitrate			
	3102.70	- Calcium cyanamide			
	3102.80	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution			
	3102.90	- Other, including mixtures not specified in the foregoing subheadings			
31.03		Mineral or chemical fertilisers, phosphatic.			
	3103.10	- Superphosphates			
	3103.20	- Basic slag			
	3103.90	- Other			
31.04		Mineral or chemical fertilisers, potassic.			
	3104.10	- Carnallite, sylvite and other crude natural potassium salts			
	3104.20	- Potassium chloride			
	3104.30	- Potassium sulphate			
	3104.90	- Other			
31.05		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.			
	3105.10	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg			
	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)			

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.

- This Chapter does not cover :
 - 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 packages for retail sale, of heading No. 32.12);
 - Tannates or other tannin derivatives of products of headings Nos. 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
 - Mastics of asphalt or other bituminous mastics (heading No. 27.15).
- Heading No. 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
- Headings Nos. 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matters (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 heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
- Heading No. 32.08 includes solutions (other than colloidions) 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.	H.S. Code		Heading No.	H.S. Code	
				3204.19	-- Other, including mixtures of colouring matter of two or more of the sub-headings 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 based on colour lakes as specified in Note 3 to this Chapter.
			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.
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.		3206.10	- Pigments and preparations based on titanium dioxide
	3201.10	- Quebracho extract		3206.20	- Pigments and preparations based on chromium compounds
	3201.20	- Wattle extract		3206.30	- Pigments and preparations based on cadmium compounds
	3201.30	- Oak or chestnut extract			- Other colouring matter and other preparations:
	3201.90	- Other		3206.41	-- Ultramarine and preparations based thereon
				3206.42	-- Lithopone and other pigments and preparations based on zinc sulphide
32.02		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.		3206.43	-- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)
	3202.10	- Synthetic organic tanning substances		3206.49	-- Other
	3202.90	- Other		3206.50	- Inorganic products of a kind used as luminophores
32.03	3203.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter of vegetable or animal origin as specified in Note 3 to this Chapter.	32.07		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.
32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 3 to this Chapter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.		3207.10	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations
		- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		3207.20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations
	3204.11	-- Disperse dyes and preparations based thereon		3207.30	- Liquid lustres and similar preparations
	3204.12	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon		3207.40	- Glass frit and other glass, in the form of powder, granules or flakes
	3204.13	-- Basic dyes and preparations based thereon	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.
	3204.14	-- Direct dyes and preparations based thereon		3208.10	- Based on polyesters
	3204.15	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon		3208.20	- Based on acrylic or vinyl polymers
	3204.16	-- Reactive dyes and preparations based thereon	32.09		- Other
	3204.17	-- Pigments and preparations based thereon	32.10	3210.00	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
				3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.

Heading No.	H.S. Code		Heading No.	H.S. Code	
32.11	3211.00	Prepared driers.			Essential oils of citrus fruit
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.	3301.11		Of bergamot
	3212.10	- Stamping foils	3301.12		-- Of orange
	3212.90	- Other	3301.13		-- Of lemon
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.	3301.14		-- Of lime
	3213.10	- Colours in sets	3301.19		-- Other
	3213.90	- Other			Essential oils other than those of citrus fruit.
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like	3301.21		-- Of geranium
	3214.10	- Mastics; painters' fillings	3301.22		-- Of jasmin
	3214.90	- Other	3301.23		-- Of lavender or of lavandin
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	3301.24		-- Of peppermint (<i>Mentha piperita</i>)
		- Printing ink:	3301.25		-- Of other mints
	3215.11	-- Black	3301.26		-- Of vetiver
	3215.19	-- Other	3301.29		-- Other
	3215.90	- Other	3301.30		- Resinoids
			3301.90		- Other
		Chapter 33	33.02		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry.
		Essential oils and resinoids; perfumery, cosmetic or toilet preparations	3302.10		- Of a kind used in the food or drink industries
			3302.90		- Other
			33.03	3303.00	Perfumes and toilet waters.
			33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.
				3304.10	- 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
			33.05		Preparations for use on the hair.
				3305.10	- Shampoos
				3305.20	- Preparations for permanent waving or straightening
				3305.30	- Hair lacquers
				3305.90	- Other
			33.06		Preparations for oral or dental hygiene, including denture fixative pastes and powders.
				3306.10	- Dentifrices
				3306.90	- Other
			33.07		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.
				3307.10	- Pre-shave, shaving or after-shave preparations
Heading No.	H.S. Code				
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 deterpeneation of essential oils; aqueous distillates and aqueous solutions of essential oils.			

Heading No.	H.S. Code	
	3307.20	- Personal deodorants and antiperspirants
	3307.30	- Perfumed bath salts and other bath preparations
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :
	3307.41	-- "Agarbatti" and other odoriferous preparations which operate by burning
	3307.49	-- Other
	3307.90	- Other

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 or dissolved in a liquid medium (headings Nos. 34.05, 38.09, etc.).

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 in 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 in 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 4.5×10^{-2} N/m (45 dyne/cm) or less.

Heading No.	H.S. Code	
34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.
		- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :
	3401.11	-- For toilet use (including medicated products)
	3401.19	-- Other
	3401.20	- Soap in other forms
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01.
		- Organic surface-active agents, whether or not put up for retail sale :
	3402.11	-- Anionic
	3402.12	-- Cationic
	3402.13	-- Non-ionic
	3402.19	-- Other
	3402.20	- Preparations put up for retail sale
	3402.90	- Other

Heading No.	H.S. Code		Heading No.	H.S. Code	
		Chapter 35			
		Albuminoid substances; modified starches; glues; enzymes			
34.03		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.			
		- Containing petroleum oils or oils obtained from bituminous minerals :			
	3403.11	-- Preparations for the treatment of textile materials, leather, furskins or other materials			
	3403.19	-- Other			
		- Other :			
	3403.91	-- Preparations for the treatment of textile materials, leather, furskins or other materials			
	3403.99	-- Other			
34.04		Artificial waxes and prepared waxes.	35.01		Casein, caseinates and other casein derivatives; casein glues.
	3404.10	- Of chemically modified lignite		3501.10	- Casein
	3404.20	- Of polyethylene glycol		3501.90	- Other
	3404.90	- Other			
34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04.	35.02		Albumins, albuminates and other albumin derivatives.
	3405.10	- Polishes, creams and similar preparations for footwear or leather		3502.10	- Egg albumin
	3405.20	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork		3502.90	- Other
	3405.30	- Polishes and similar preparations for coachwork, other than metal polishes	35.03	3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01.
	3405.40	- Scouring pastes and powders and other scouring preparations			
	3405.90	- Other	35.04	3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.
34.06	3406.00	Candles, tapers and the like.	35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.
				3505.10	- Dextrins and other modified starches
				3505.20	- Glues
34.07	3407.00	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.
				3506.10	- 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

Heading No.	H.S. Code	
		- Other :
	3506.91	-- Adhesives based on rubber or plastics (including artificial resins)
	3506.99	-- Other
35.07		Enzymes; prepared enzymes not elsewhere specified or included.
	3507.10	- Rennet and concentrates thereof
	3507.90	- Other

Chapter 36

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

Notes.

- This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
- The expression "articles of combustible materials" in heading No. 36.06 applies only to :
 - 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;
 - Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and
 - Resin torches, firelighters and the like.

Heading No.	H.S. Code	
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; lighters; electric detonators.

Heading No.	H.S. Code	
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-carium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.
	3606.10	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³
	3606.90	- Other

Chapter 37

Photographic or cinematographic goods

Notes.

- This Chapter does not cover waste or scrap materials.
- 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.	H.S. Code	
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)
	3701.99	-- Other
37.02		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.
	3702.10	- For X-ray

Heading No.	H.S. Code		Heading No.	H.S. Code	
	3702.20	- Instant print film - Other film, without sprocket holes, of a width not exceeding 105 mm :			
	3702.31	-- For colour photography (polychrome)	37.07		Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.
	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)	3707.10		- Sensitised emulsions
	3702.42	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	3707.90		- Other
	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 - Other film, for colour photography (polychrome) :			
	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		Photographic paper, paperboard and textiles, sensitised, unexposed.			
	3703.10	- In rolls of a width exceeding 610 mm			
	3703.20	- Other, for colour photography (polychrome)			
	3703.90	- Other			
37.04	3704.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.			
37.05		Photographic plates and film, exposed and developed, other than cinematograph film.			
	3705.10	- For offset reproduction			
	3705.20	- Microfilms			
	3705.90	- Other			
37.06		Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.			
	3706.10	- Of a width of 35 mm or more			
	3706.90	- 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. 38.06;

(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 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) Fusel oil; Dippel's oil;

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

(d) Stencil correctors and other correcting fluids put up in packings for retail sale; and

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

Heading No.	H.S. Code		Heading No.	H.S. Code	
38.01		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.	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.
	3801.10	- Artificial graphite		3809.10	- With a basis of amylaceous substances
	3801.20	- Colloidal or semi-colloidal graphite			- Other :
	3801.30	- Carbonaceous pastes for electrodes and similar pastes for furnace linings		3809.91	-- Of a kind used in the textile industry
	3801.90	- Other		3809.92	-- Of a kind used in the paper industry
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.	38.10		Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.
	3802.10	- Activated carbon		3810.10	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials
	3802.90	- Other		3810.90	- Other
38.03	3803.00	Tall oil, whether or not refined.			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.
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.	38.11		- Anti-knock preparations :
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 paracymentene; pine oil containing alpha-terpineol as the main constituent.		3811.11	-- Based on lead compounds
	3805.10	- Gum, wood or sulphate turpentine oils		3811.19	-- Other
	3805.20	- Pine oil			- Additives for lubricating oils :
	3805.90	- Other		3811.21	-- Containing petroleum oils or oils obtained from bituminous minerals
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; resin gums.		3811.29	-- Other
	3806.10	- Rosin	38.12		- Other
	3806.20	- Salts of rosin or of resin acids			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.
	3806.30	- Ester gums		3812.10	- Prepared rubber accelerators
	3806.90	- Other		3812.20	- Compound plasticisers for rubber or plastics
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.		3812.30	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics
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).	38.13	3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.
	3808.10	- Insecticides	38.14	3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.
	3808.20	- Fungicides	38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.
	3808.30	- Herbicides, anti-sprouting products and plant-growth regulators			- Supported catalysts :
	3808.40	- Disinfectants		3815.11	-- With nickel or nickel compounds as the active substance
	3808.90	- Other		3815.12	-- With precious metal or precious metal compounds as the active substance
				3815.19	-- Other
				3815.90	- Other

Heading No.	H.S. Code	
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 alkyl-naphthalenes, other than those of heading No. 27.07 or 29.02.
	3817.10	- Mixed alkylbenzenes
	3817.20	- Mixed alkyl-naphthalenes
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

- 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 :
 - having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - presented together; and
 - identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
- 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 in Chapter 49.

Chapter 39

Plastics and articles thereof

Notes.

- 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.
- This Chapter does not cover :
 - Waxes of heading No. 27.12 or 34.04;
 - Separate chemically defined organic compounds (Chapter 29);
 - Heparin or its salts (heading No. 30.01);
 - Stamping foils of heading No. 32.12;
 - Organic surface-active agents or preparations of heading No. 34.02;
 - Run gums or ester gums (heading No. 38.06);
 - Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - Saddlery or harness (heading No. 42.01) or trunks, suitcases, handbags or other containers of heading No. 42.02;
 - 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 millibars 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 5 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-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those

having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading 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 plastic layer (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 l;
- (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (c) Gutters and fittings therefor;
- (d) Doors, windows and their frames and thresholds for doors;
- (e) Balconies, balustrades, fencing, gates and similar barriers;
- (f) Shutters, blinds (including Venetian blinds) and similar articles and 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; and
- (i) 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.	H.S. Code	
		I. PRIMARY FORMS
39.01		Polymers of ethylene, in primary forms.
	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
39.02		Polymers of propylene or of other olefins, in primary forms.
	3902.10	- Polypropylene
	3902.20	- Polyisobutylene
	3902.30	- Propylene copolymers
	3902.90	- Other

Heading No.	H.S. Code		Heading No.	H.S. Code	
39.03		Polymers of styrene, in primary forms.	39.08		Polyamides in primary forms.
		- Polystyrene :	3908.10		- Polyamide-6, -11, -12, -6.6, -6.9, -6.10 or -6,12
3903.11	--	Expansible	3908.90		- Other
3903.19	--	Other	39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.
3903.20		- Styrene-acrylonitrile (SAN) copolymers	3909.10		- Urea resins; thiourea resins
3903.30		- Acrylonitrile-butadiene-styrene (ABS) copolymers	3909.20		- Melamine resins
3903.90		- Other	3909.30		- Other amino-resins
			3909.40		- Phenolic resins
			3909.50		- Polyurethanes
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	39.10		Silicones in primary forms.
3904.10		- Polyvinyl chloride, not mixed with any other substances	39.11		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.
		- Other polyvinyl chloride :			
3904.21	--	Non-plasticised	3911.10		- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes
3904.22	--	Plasticised	3911.90		- Other
3904.30		- Vinyl chloride-vinyl acetate copolymers	39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.
3904.40		- Other vinyl chloride copolymers			
3904.50		- Vinylidene chloride polymers	3912.11		- Cellulose acetates :
		- Fluoro-polymers :	3912.12		-- Non-plasticised
3904.61	--	Polytetrafluoroethylene	3912.20		-- Plasticised
3904.69	--	Other	3912.31		- Cellulose nitrates (including collodions)
3904.90		- Other	3912.39		- Cellulose ethers :
39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	3912.90		-- Carboxymethylcellulose and its salts
		- Polymers of vinyl acetate :	39.13		-- Other
3905.11	--	In aqueous dispersion	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.
3905.19	--	Other	3913.10		- Alginic acid, its salts and esters
3905.20		- Polyvinyl alcohols, whether or not containing unhydrolysed acetate groups	3913.90		- Other
3905.90		- Other	3914.00		Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms.
39.06		Acrylic polymers in primary forms.	39.14		
3906.10		- Polymethyl methacrylate			
3906.90		- Other			
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	39.15		II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES, ARTICLES
3907.10		- Polyacetals	3915.10		Waste, parings and scrap, of plastics.
3907.20		- Other polyethers	3915.20		- Of polymers of ethylene
3907.30		- Epoxide resins	3915.30		- Of polymers of styrene
3907.40		- Polycarbonates	3915.90		- Of polymers of vinyl chloride
3907.50		- Alkyd resins	39.16		- Of other plastics
3907.60		- Polyethylene terephthalate			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.
		- Other polyesters :	3916.10		- Of polymers of ethylene
3907.91	--	Unsaturated	3916.20		- Of polymers of vinyl chloride
3907.99	--	Other	3916.90		- Of other plastics

Heading No.	H.S. Code		Heading No.	H.S. Code	
39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.	39.21		Other plates, sheets, film, foil and strip, of plastics.
	3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials			- Cellular :
		- Tubes, pipes and hoses, rigid :	3921.11		-- Of polymers of styrene
	3917.21	-- Of polymers of ethylene	3921.12		-- Of polymers of vinyl chloride
	3917.22	-- Of polymers of propylene	3921.13		-- Of polyurethanes
	3917.23	-- Of polymers of vinyl chloride	3921.14		-- Of regenerated cellulose
	3917.29	-- Of other plastics	3921.19		-- Of other plastics
		- Other tubes, pipes and hoses :	3921.90		- Other
	3917.31	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	39.22		Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.
	3917.32	-- Other, not reinforced or otherwise combined with other materials, without fittings			- Baths, shower-baths and wash-basins
	3917.33	-- Other, not reinforced or otherwise combined with other materials, with fittings	3922.10		- Lavatory seats and covers
	3917.39	-- Other	3922.20		- Other
	3917.40	- Fittings	3922.90		
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.	39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.
	3918.10	- Of polymers of vinyl chloride	3923.10		- Boxes, cases, crates and similar articles
	3918.90	- Of other plastics			- Sacks and bags (including cones) :
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	3923.21		-- Of polymers of ethylene.
	3919.10	- In rolls of a width not exceeding 20 cm	3923.29		-- Of other plastics
	3919.90	- Other	3923.30		- Carboys, bottles, flasks and similar articles
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	3923.40		- Spools, cops, bobbins and similar supports
	3920.10	- Of polymers of ethylene	3923.50		- Stoppers, lids, caps and other closures
	3920.20	- Of polymers of propylene	3923.90		- Other
	3920.30	- Of polymers of styrene	39.24		Tableware, kitchenware, other household articles and toilet articles, of plastics.
		- Of polymers of vinyl chloride :	3924.10		- Tableware and kitchenware
	3920.41	-- Rigid	3924.90		- Other
	3920.42	-- Flexible	39.25		Builders' ware of plastics, not elsewhere specified or included.
		- Of acrylic polymers :			- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l
	3920.51	-- Of polymethyl methacrylate	3925.10		- Doors, windows and their frames and thresholds for doors
	3920.59	-- Other	3925.20		- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :	3925.30		- Other
	3920.61	-- Of polycarbonates	3925.90		
	3920.62	-- Of polyethylene terephthalate	39.26		Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14.
	3920.63	-- Of unsaturated polyesters			- Office or school supplies
	3920.69	-- Of other polyesters	3926.10		- Articles of apparel and clothing accessories (including gloves)
		- Of cellulose or its chemical derivatives :	3926.20		- Fittings for furniture, coachwork or the like
	3920.71	-- Of regenerated cellulose	3926.30		- Statuettes and other ornamental articles
	3920.72	-- Of vulcanised fibre	3926.40		- Other
	3920.73	-- Of cellulose acetate	3926.90		
	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			

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

(b) Thioplasts (TM); and

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

5. (a) Headings 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.	H.S. Code	
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 pre-vulcanised
		- 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)
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):
	4002.31	-- Isobutene-isoprene (butyl) rubber (IIR)
	4002.39	-- Other
		- Chloroprene (chlorobutadiene) rubber (CR):
	4002.41	-- Latex
	4002.49	-- Other

Heading No.	H.S. Code		Heading No.	H.S. Code	
		- Acrylonitrile-butadiene rubber (NBR):	40.11		New pneumatic tyres, of rubber.
	4002.51	-- Latex		4011.10	- Of a kind used on motor cars (including station wagons and racing cars)
	4002.59	-- Other		4011.20	- Of a kind used on buses or lorries
	4002.60	- Isoprene rubber (IR)		4011.30	- Of a kind used on aircraft
	4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM)		4011.40	- Of a kind used on motorcycles
	4002.80	- Mixtures of any product of heading No. 40.01 with any product of this heading		4011.50	- Of a kind used on bicycles
		- Other:			- Other:
	4002.91	-- Latex		4011.91	-- Having a "herring-bone" or similar tread
	4002.99	-- Other		4011.99	-- Other
40.03	4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber.
40.04	4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.		4012.10	- Retreaded tyres
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.		4012.20	- Used pneumatic tyres
	4005.10	- Compounded with carbon black or silica	40.13	4012.90	- Other
	4005.20	- Solutions; dispersions other than those of subheading No. 4005.10			Inner tubes, of rubber.
		- Other:		4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries
	4005.91	-- Plates, sheets and strip		4013.20	- Of a kind used on bicycles
	4005.99	-- Other		4013.90	- Other
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.
	4006.10	- "Camel-back" strips for retreading rubber tyres		4014.10	- Sheath contraceptives
	4006.90	- Other		4014.90	- Other
40.07	4007.00	Vulcanised rubber thread and cord.	40.15		Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.			- Gloves:
		- Of cellular rubber:		4015.11	-- Surgical
	4008.11	-- Plates, sheets and strip		4015.19	-- Other
	4008.19	-- Other		4015.90	- Other
		- Of non-cellular rubber:			Other articles of vulcanised rubber other than hard rubber.
	4008.21	-- Plates, sheets and strip	40.16		- Of cellular rubber
	4008.29	-- Other			- Other:
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).		4016.10	-- Floor coverings and mats
	4009.10	- Not reinforced or otherwise combined with other materials, without fittings		4016.91	-- Erasers
	4009.20	- Reinforced or otherwise combined only with metal, without fittings		4016.92	-- Gaskets, washers and other seals
	4009.30	- Reinforced or otherwise combined only with textile materials, without fittings		4016.93	-- Boat or dock fenders, whether or not inflatable
	4009.40	- Reinforced or otherwise combined with other materials, without fittings	40.17	4016.94	-- Other inflatable articles
	4009.50	- With fittings		4016.95	-- Other
40.10		Conveyor or transmission bolts or belting, of vulcanised rubber.		4016.99	-- Other
	4010.10	- Of trapezoidal cross-section (V-belts and V-belting)			Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.
		- Other:		4017.00	
	4010.91	-- of a width exceeding 20 cm			
	4010.99	-- Other			

Section VIII

Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

1- This Chapter does not cover :

(a) Parings or similar waste, of raw hides or skins (heading 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.	H.S. Code		Heading No.	H.S. Code	
					- Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split :
			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
			4104.39	--	Other
			41.05		Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09.
					- Tanned or retanned but not further prepared, whether or not split :
			4105.11	--	Vegetable pre-tanned
			4105.12	--	Otherwise pre-tanned
			4105.19	--	Other
			4105.20		- Parchment-dressed or prepared after tanning
			41.06		Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09.
					- Tanned or retanned but not further prepared, whether or not split :
			4106.11	--	Vegetable pre-tanned
			4106.12	--	Otherwise pre-tanned
			4106.19	--	Other
			4106.20		- Parchment-dressed or prepared after tanning
			41.07		Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09.
					- Of swine
					- Of reptiles :
			4107.10	--	Vegetable pre-tanned
			4107.21	--	Other
			4107.29	--	Other
			4107.90	--	Of other animals
			41.08		Chamois (including combination chamois) leather.
			4108.00		
			41.09		Patent leather and patent laminated leather; metallised leather.
			4109.00		
			41.10		Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.
			4110.00		
			41.11		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls.
			4111.00		
41.01		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.			
	4101.10	- 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 :			
	4101.21	-- Whole			
	4101.22	-- Butts and bends			
	4101.29	-- Other			
	4101.30	- Other hides and skins of bovine animals, otherwise preserved			
	4101.40	- Hides and skins of equine animals			
41.02		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.			
	4102.10	- With wool on			
		- Without wool on			
	4102.21	-- Pickled			
	4102.29	-- Other			
41.03		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.			
	4103.10	- Of goats or kids			
	4103.20	- Of reptiles			
	4103.90	- Other			
41.04		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 ²)			

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 or 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 Section XV);
- (i) 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 plastic sheeting, 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.	H.S. Code	
	4202.11	-- With outer surface of leather, of composition leather or of patent leather
	4202.12	-- With outer surface of plastics or of textile materials
	4202.19	-- Other
	4202.21	- Handbags, whether or not with shoulder strap, including those without handle :
	4202.22	-- With outer surface of leather, of composition leather or of patent leather
	4202.22	-- With outer surface of plastic sheeting or of textile materials
	4202.29	-- Other
	4202.29	- Articles of a kind normally carried in the pocket or in the handbag :
	4202.31	-- With outer surface of leather, of composition leather or of patent leather
	4202.32	-- With outer surface of plastic sheeting or of textile materials
	4202.39	-- Other
	4202.39	- Other :
	4202.91	-- With outer surface of leather, of composition leather or of patent leather
	4202.92	-- With outer surface of plastic sheeting or of textile materials
	4202.99	-- Other
	42.03	Articles of apparel and clothing accessories, of leather or of composition leather.
	4203.10	- Articles of apparel
	4203.21	- Gloves, mittens and mitts :
	4203.21	-- Specially designed for use in sports
	4203.29	-- Other
	4203.30	- Belts and bandoliers
	4203.40	- Other clothing accessories
	42.04	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.
	42.05	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
Heading No.	H.S. Code	
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.
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, 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 plastic sheeting, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials.
		- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :

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 fur skin 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 fur skin or artificial fur or to which fur skin or artificial fur is attached on the outside except as mere trimming are to be classified in heading No. 43.03 or 43.04 as the case may be.
5. Throughout the Nomenclature the expression "artificial fur" means any imitation of fur skin 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.	H.S. Code	
43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03.
	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
	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
43.02		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03.
		- Whole skins, with or without head, tail or paws, not assembled:
	4302.11	-- Of mink
	4302.12	-- Of rabbit or hare

Heading No.	H.S. Code	
	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		Articles of apparel, clothing accessories and other articles of fur skin.
	4303.10	- Articles of apparel and clothing accessories
	4303.90	- Other
43.04	4304.00	Artificial fur and articles thereof.

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);
- (i) 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

Heading No.	H.S. Code	
(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.	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.
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.	4404.10	- Coniferous
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.	4404.20	- Non-coniferous
	44.05	4405.00 Wood wool; wood flour.
	44.06	4406.00 Railway or tramway sleepers (cross-ties) of wood.
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.	4406.10	- Not impregnated
	4406.90	- Other
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.	44.07	4407.00 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
	4407.21	- Of the following tropical woods :
	4407.22	-- 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
	4407.23	-- Okoumé, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makoré, Iroko, Tiama, Mansonia, Ilomba, Dibétou, Limba and Azobé
	4407.91	-- Baboen, Mahogany (<i>Swietenia</i> spp.), Imbula and Balsa
	4407.92	- Other :
	4407.99	-- Of oak
		-- Of beech
		-- Other
	44.08	4408.00 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 (<i>Swietenia</i> spp.), Palissandre du Brésil and Bois de Rose femelle
	4408.90	- Other
	44.09	4409.00 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
	4409.20	- Non-coniferous
	44.10	4410.00 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
	4410.90	- Of other ligneous materials

Heading No	H.S. Code		Heading No.	H.S. Code	
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.
		- Fibreboard of a density exceeding 0.8 g/cm ³ :			
	4411.11	-- Not mechanically worked or surface covered		4418.10	- Windows, French-windows and their frames
	4411.19	-- Other		4418.20	- Doors and their frames and thresholds
		- Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :		4418.30	- Parquet panels
	4411.21	-- Not mechanically worked or surface covered		4418.40	- Shuttering for concrete constructional work
	4411.29	-- Other		4418.50	- Shingles and shakes
		- Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³ :		4418.90	- Other
	4411.31	-- Not mechanically worked or surface covered	44.19	4419.00	Tableware and kitchenware, of wood.
	4411.39	-- Other	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.
		- Other :			
	4411.91	-- Not mechanically worked or surface covered		4420.10	- Statuettes and other ornaments, of wood
	4411.99	-- Other		4420.90	- Other
44.12		Plywood, veneered panels and similar laminated wood.	44.21		Other articles of wood.
		- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness :		4421.10	- Clothes hangers
	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, Baboon, Mahogany (<i>Swietenia</i> spp.), Palissandre du Brésil or Bois de Rose femelle		4421.90	- Other
	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			
44.13	4413.00	Densified wood, in blocks, plates, strips or profile shapes.	45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.
44.14	4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.	45.01	4501.10	- Natural cork, raw or simply prepared
				4501.90	- Other
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.	45.02	4502.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).
	4415.10	- Cases, boxes, crates, drums and similar packings; cable-drums	45.03		Articles of natural cork.
	4415.20	- Pallets, box pallets and other load boards		4503.10	- Corks and stoppers
44.16	4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	45.04	4503.90	- Other
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.		4504.10	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.
				4504.90	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs
					- 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.

H.S. Code

45.01

Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.

4501.10

- Natural cork, raw or simply prepared

4501.90

- Other

45.02

4502.00

Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).

45.03

Articles of natural cork.

4503.10

- Corks and stoppers

4503.90

- Other

45.04

Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.

4504.10

- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs

4504.90

- Other

Chapter 46

Manufactures of straw, of asparto 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.	H.S. Code	
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).
	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
	4601.99	-- Other
46.02		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.
	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.	H.S. Code	
47.01	4701.00	Mechanical wood pulp.
47.02	4702.00	Chemical wood pulp, dissolving grades.
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.
		- Unbleached:
	4703.11	-- Coniferous
	4703.19	-- Non-coniferous
		- Semi-bleached or bleached:
	4703.21	-- Coniferous
	4703.29	-- Non-coniferous
47.04		Chemical wood pulp, sulphite, other than dissolving grades.
		- Unbleached:
	4704.11	-- Coniferous
	4704.19	-- Non-coniferous
		- Semi-bleached or bleached:
	4704.21	-- Coniferous
	4704.29	-- Non-coniferous
47.05	4705.00	Semi-chemical wood pulp.
47.06		Pulps of other fibrous cellulosic material.
	4706.10	- Cotton linters pulp
		- Other:
	4706.91	-- Mechanical
	4706.92	-- Chemical
	4706.93	-- Semi-chemical
47.07		Waste and scrap of paper or paperboard.
	4707.10	- Of unbleached kraft paper or paperboard or of corrugated paper or paperboard
	4707.20	- Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass

Heading No.	H.S. Code	
	4707.30	- Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)
	4707.90	- 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) Sensitised paper or paperboard of headings Nos. 37.01 to 37.04;
 - (f) Paper-reinforced stratified plastic sheeting, 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 Chapter 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 calendaring, super-calendaring, 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 per square metre and not more than 57 g per square metre 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/m² :

 - (a) containing 10 % or more of fibres obtained by a mechanical process, and
 1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
 - (b) containing more than 8 % ash, and
 1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
 - (c) containing more than 3 % ash and having a brightness of 60 % or more (*); or
 - (d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 % (*), and a burst index equal to or less than 2.5 kPa/gm²; or
 - (e) containing 3 % ash or less, having a brightness of 60 % or more (*) and a burst index equal to or less than 2.5 kPa/gm².

For paper or paperboard weighing more than 150 g/m² :

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

Heading 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.
- (*) Brightness is to be measured by the Elrepho, GE or any equivalent internationally recognized brightness testing method.

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 plastic layer being grained, embossed, coloured, design-printed or otherwise decorated; or

(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 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 in Chapter 49.

Subheading Notes.

1. For the purposes of subheadings Nos. 4804.11 and 4804.19, "kraft-liner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

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

2. For the purposes of subheadings Nos. 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 50 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:

(a) Having a Mullen burst index of not less than 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 ²	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of subheading No. 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 GMT 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 No. 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 No. 4810.21, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Heading No.	H.S. Code	
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 ²
	4802.52	-- Weighing 40 g/m ² or more but not more than 150 g/m ²
	4802.53	-- Weighing more than 150 g/m ²
	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

Heading No.	H.S. Code		Heading No.	H.S. Code	
		- Sack kraft paper :	48.07		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.
	4804.21	-- Unbleached			
	4804.29	-- Other			
		- Other kraft paper and paperboard weighing 150 g/m ² or less :	4807.10		- Paper and paperboard, laminated internally with bitumen, tar or asphalt
	4804.31	-- Unbleached			- Other .
	4804.39	-- Other	4807.91		-- Straw paper and paperboard, whether or not covered with paper other than straw paper
		- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :	4807.99		-- Other
	4804.41	-- Unbleached	48.08		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.
	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			4808.10 - Corrugated paper and paperboard, whether or not perforated
	4804.49	-- Other	4808.20		- Sack kraft paper, creped or crinkled, whether or not embossed or perforated
		- Other kraft paper and paperboard weighing 225 g/m ² or more :	4808.30		- Other kraft paper, creped or crinkled, whether or not embossed or perforated
	4804.51	-- Unbleached	4808.90		- Other
	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	48.09		Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.
	4804.59	-- Other			4809.10 - Carbon or similar copying papers
48.05		Other uncoated paper and paperboard, in rolls or sheets.			4809.20 - Self-copy paper
	4805.10	- Semi-chemical fluting paper (corrugating medium)	48.10		- Other
		- Multi-ply paper and paperboard :			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.
	4805.21	-- Each layer bleached			- 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 :
	4805.22	-- With only one outer layer bleached			4810.11 -- Weighing not more than 150 g/m ²
	4805.23	-- Having three or more layers, of which only the two outer layers are bleached			4810.12 -- Weighing more than 150 g/m ²
	4805.29	-- Other			- 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 :
	4805.30	- Sulphite wrapping paper			4810.21 -- Light-weight coated paper
	4805.40	- Filter paper and paperboard			4810.29 -- Other
	4805.50	- Felt paper and paperboard			- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :
	4805.60	- Other paper and paperboard, weighing 150 g/m ² or less			4810.31 -- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less
	4805.70	- Other paper and paperboard, weighing more than 150 g/m ² but less than 225 g/m ²			4810.32 -- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²
	4805.80	- Other paper and paperboard, weighing 225 g/m ² or more			4810.39 -- Other
48.06		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.			
	4806.10	- Vegetable parchment			
	4806.20	- Greaseproof papers			
	4806.30	- Tracing papers			
	4806.40	- Glassine and other glazed transparent or translucent papers			

Heading No.	H.S. Code		Heading No.	H.S. Code	
		- Other paper and paperboard :		4817.20	- Letter cards, plain postcards and correspondence cards
	4810.91	-- Multi-ply		4817.30	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
	4810.99	-- Other			
48.11		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.	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.
	4811.10	- Tarred, bituminised or asphalted paper and paperboard		4818.10	- Toilet paper
		- Gummed or adhesive paper and paperboard :		4818.20	- Handkerchiefs, cleansing or facial tissues and towels
	4811.21	-- Self-adhesive		4818.30	- Tablecloths and serviettes
	4811.29	-- Other		4818.40	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles
		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :		4818.50	- Articles of apparel and clothing accessories
	4811.31	-- Bleached, weighing more than 150 g/m ²		4818.90	- Other
	4811.39	-- Other	48.19		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.
	4811.40	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol		4819.10	- Cartons, boxes and cases, of corrugated paper or paperboard
	4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres		4819.20	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard
48.12	4812.00	Filter blocks, slabs and plates, of paper pulp.		4819.30	- Sacks and bags, having a base of a width of 40 cm or more
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.		4819.40	- Other sacks and bags, including cones
	4813.10	- In the form of booklets or tubes		4819.50	- Other packing containers, including record sleeves
	4813.20	- In rolls of a width not exceeding 5 cm		4819.60	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like
	4813.90	- Other	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.
48.14		Wallpaper and similar wall coverings; window transparencies of paper.		4820.10	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles
	4814.10	- "Ingrain" paper		4820.20	- Exercise books
	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		4820.30	- Binders, folders and file covers
	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		4820.40	- Manifold business forms and interleaved carbon sets
	4814.90	- Other		4820.50	- Albums for samples or for collections
48.15	4815.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size.		4820.90	- Other
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.	48.21		Paper or paperboard labels of all kinds, whether or not printed.
	4816.10	- Carbon or similar copying papers		4821.10	- Printed
	4816.20	- Self-copy paper		4821.90	- Other
	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			

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

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 one hundred years or other articles of Chapter 97.

2.- For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of 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.	H.S. Code	
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.
	4901.10	- In single sheets, whether or not folded
		- Other :
	4901.91	-- Dictionaries and encyclopaedias, and serial instalments thereof
	4901.99	-- Other
49.02		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		Children's picture, drawing or colouring books.
49.04		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		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		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		Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.
49.10		Calendars of any kind, printed, including calendar blocks.

Heading No.	H.S. Code	
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 :
- Animal brush making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.03);
 - 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);
 - Cotton linters or other vegetable materials of Chapter 14;
 - Asbestos of heading No. 25.24 or articles of asbestos or other products of heading No. 68.12 or 68.13;
 - 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);
 - Sensitised textiles of headings Nos. 37.01 to 37.04;
 - 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);
 - Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
 - Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
 - 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;
 - Articles of textile materials of heading No. 42.01 or 42.02;
 - Products or articles of Chapter 48 (for example, cellulose wadding);
 - Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - Hair-nets or other headgear or parts thereof of Chapter 65;
 - Goods of Chapter 67;
 - Abrasive-coated textile material (heading No. 68.05) and also carbon fibres or articles of carbon fibres of heading No. 68.15;
- Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings); or
 - 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 :
- 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;
 - 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;
 - When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - 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" :
- Of silk or waste silk, measuring more than 20,000 decitex;
 - Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
 - Of true hemp or flax :
 - Polished or glazed, measuring 1,429 decitex or more; or
 - Not polished or glazed, measuring more than 20,000 decitex;
 - Of coir, consisting of three or more plies;
 - Of other vegetable fibres, measuring more than 20,000 decitex; or
 - Reinforced with metal thread.
- (B) Exceptions :
- Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
 - Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
 - Silk worm gut of heading No. 50.06, and monofilaments of Chapter 54;
 - Metallised yarn of heading No. 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
 - 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 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
- (b) In balls, hanks or skeins of a weight not exceeding :
- (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;
- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :
- (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.
- (B) Exceptions :
- (a) Single yarn of any textile material, except :
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) Multiple (folded) or cabled yarn, unbleached :
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - (d) Single, multiple (folded) or cabled yarn of any textile material :
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. For the purposes of headings 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 g;
 - (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.)

(i) **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.	H.S. Code	
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.	H.S. Code	
51.01		Wool, not carded or combed.
		- 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
51.02		Fine or coarse animal hair, not carded or combed.
	5102.10	- Fine animal hair
	5102.20	- Coarse animal hair

Heading No.	H.S. Code		Heading No.	H.S. Code	
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.			
	5103.10	- Noils of wool or of fine animal hair		5112.20	- Other, mixed mainly or solely with man-made filaments
	5103.20	- Other waste of wool or of fine animal hair		5112.30	- Other, mixed mainly or solely with man-made staple fibres
	5103.30	- Waste of coarse animal hair			
51.04	5104.00	Garnetted stock of wool or of fine or coarse animal hair.		5112.90	- Other
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	51.13	5113.00	Woven fabrics of coarse animal hair or of horsehair.
	5105.10	- Carded wool			
		- 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 fine animal hair :			
	5111.11	-- Of a weight not exceeding 300 g/m ²			
	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 fine animal hair :			
	5112.11	-- Of a weight not exceeding 200 g/m ²			
	5112.19	-- Other			

Chapter 52

Cotton

Subheading Note.

1. For the purposes of subheadings Nos. 5209.42 and 5211.42, the expression "denim" means fabrics of 3-thread or 4-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.	H.S. Code	
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

Heading No.	H.S. Code		Heading No.	H.S. Code	
52.05		Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.	52.06		Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.
		- Single yarn, of uncombed fibres :			- Single yarn, of uncombed fibres :
5205.11		-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5206.11		-- 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)	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)
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)	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)
5205.14		-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 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)
5205.15		-- Measuring less than 125 decitex (exceeding 80 metric number)	5206.15		-- Measuring less than 125 decitex (exceeding 80 metric number)
		- Single yarn, of combed fibres :			- Single yarn, of combed fibres :
5205.21		-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5206.21		-- 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)	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)
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)	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)
5205.24		-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 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)
5205.25		-- Measuring less than 125 decitex (exceeding 80 metric number)	5206.25		-- Measuring less than 125 decitex (exceeding 80 metric number)
		- Multiple (folded) or cabled yarn, of uncombed fibres :			- 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)	5206.31		-- 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)	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)
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)	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)
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)	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)
5205.35		-- Measuring per single yarn less than 125 decitex (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 :			- 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)	5206.41		-- 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)	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)
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)	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)
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)	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)
		- Multiple (folded) or cabled yarn, of combed fibres :			- Multiple (folded) or cabled yarn, of combed fibres :
5205.45		-- Measuring per single yarn less than 125 decitex (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.
					- Containing 85 % or more by weight of cotton
					- Other
			5207.10		
			5207.90		

Heading No.	H.S. Code		Heading No.	H.S. Code	
52.08		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m².			- Printed :
		- Unbleached :		5209.51	-- Plain weave
5208.11		-- Plain weave, weighing not more than 100 g/m ²		5209.52	-- 3-thread or 4-thread twill, including cross twill
5208.12		-- Plain weave, weighing more than 100 g/m ²	52.10	5209.59	-- Other fabrics
5208.13		-- 3-thread or 4-thread twill, including cross twill			Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².
5208.19		-- Other fabrics			- Unbleached :
		- Bleached :		5210.11	-- Plain weave
5208.21		-- Plain weave, weighing not more than 100 g/m ²		5210.12	-- 3-thread or 4-thread twill, including cross twill
5208.22		-- Plain weave, weighing more than 100 g/m ²		5210.19	-- Other fabrics
5208.23		-- 3-thread or 4-thread twill, including cross twill			- Bleached :
5208.29		-- Other fabrics		5210.21	-- Plain weave
		- Dyed :		5210.22	-- 3-thread or 4-thread twill, including cross twill
5208.31		-- Plain weave, weighing not more than 100 g/m ²		5210.29	-- Other fabrics
5208.32		-- Plain weave, weighing more than 100 g/m ²			- Dyed :
5208.33		-- 3-thread or 4-thread twill, including cross twill		5210.31	-- Plain weave
5208.39		-- Other fabrics		5210.32	-- 3-thread or 4-thread twill, including cross twill
		- Of yarns of different colours :		5210.39	-- Other fabrics
5208.41		-- Plain weave, weighing not more than 100 g/m ²			- Of yarns of different colours :
5208.42		-- Plain weave, weighing more than 100 g/m ²		5210.41	-- Plain weave
5208.43		-- 3-thread or 4-thread twill, including cross twill		5210.42	-- 3-thread or 4-thread twill, including cross twill
5208.49		-- Other fabrics		5210.49	-- Other fabrics
		- Printed :			- Printed :
5208.51		-- Plain weave, weighing not more than 100 g/m ²		5210.51	-- Plain weave
5208.52		-- Plain weave, weighing more than 100 g/m ²		5210.52	-- 3-thread or 4-thread twill, including cross twill
5208.53		-- 3-thread or 4-thread twill, including cross twill	52.11	5210.59	-- Other fabrics
5208.59		-- 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/m².
52.09		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m².			- Unbleached :
		- Unbleached :		5211.11	-- Plain weave
5209.11		-- Plain weave		5211.12	-- 3-thread or 4-thread twill, including cross twill
5209.12		-- 3-thread or 4-thread twill, including cross twill		5211.19	-- Other fabrics
5209.19		-- Other fabrics			- Bleached :
		- Bleached :		5211.21	-- Plain weave
5209.21		-- Plain weave		5211.22	-- 3-thread or 4-thread twill, including cross twill
5209.22		-- 3-thread or 4-thread twill, including cross twill		5211.29	-- Other fabrics
5209.29		-- Other fabrics			- Dyed :
		- Dyed :		5211.31	-- Plain weave
5209.31		-- Plain weave		5211.32	-- 3-thread or 4-thread twill, including cross twill
5209.32		-- 3-thread or 4-thread twill, including cross twill		5211.39	-- Other fabrics
5209.39		-- Other fabrics			- Of yarns of different colours :
		- Of yarns of different colours :		5211.41	-- Plain weave
5209.41		-- Plain weave		5211.42	-- Denim
5209.42		-- Denim		5211.43	-- Other fabrics of 3-thread or 4-thread twill, including cross twill
5209.43		-- Other fabrics of 3-thread or 4-thread twill, including cross twill		5211.49	-- Other fabrics
5209.49		-- Other fabrics			

Heading No.	H.S. Code		Heading No.	H.S. Code	
		- Printed :	53.05		Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nees), 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 gametted stock).
	5211.51	-- Plain weave			- Of coconut (coir) :
	5211.52	-- 3-thread or 4-thread twill, including cross twill		5305.11	-- Raw
	5211.59	-- Other fabrics		5305.19	-- Other
52.12		Other woven fabrics of cotton.			- Of abaca :
		- Weighing not more than 200 g/m ² :		5305.21	-- Raw
	5212.11	-- Unbleached		5305.29	-- Other
	5212.12	-- Bleached			- Other :
	5212.13	-- Dyed		5305.91	-- Raw
	5212.14	-- Of yarns of different colours		5305.99	-- Other
	5212.15	-- Printed			Flax yarn.
		- Weighing more than 200 g/m ² :	53.06		- Single
	5212.21	-- Unbleached		5306.10	- Multiple (folded) or cabled
	5212.22	-- Bleached			Yarn of jute or of other textile bast fibres of heading No. 53.03.
	5212.23	-- Dyed		5307.10	- Single
	5212.24	-- Of yarns of different colours	53.07	5307.20	- Multiple (folded) or cabled
	5212.25	-- Printed			Yarn of other vegetable textile fibres; paper yarn.
Chapter 53			53.08		- Coir yarn
Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn				5308.10	- True hemp yarn
				5308.20	- Paper yarn
				5308.30	- Other
				5308.90	
			53.09		Woven fabrics of flax.
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and gametted stock).			- Containing 85 % or more by weight of flax :
	5301.10	- Flax, raw or retted		5309.11	-- Unbleached or bleached
	5301.21	- Flax, broken, scutched, hackled or otherwise processed, but not spun :		5309.19	-- Other
	5301.29	-- Broken or scutched			- Containing less than 85 % by weight of flax :
	5301.29	-- Other		5309.21	-- Unbleached or bleached
	5301.30	- Flax tow and waste		5309.29	-- Other
53.02		True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and gametted stock).			Woven fabrics of jute or of other textile bast fibres of heading No. 53.03.
	5302.10	- True hemp, raw or retted		5310.10	- Unbleached
	5302.90	- Other	53.10	5310.90	- Other
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and gametted stock).			Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.
	5303.10	- Jute and other textile bast fibres, raw or retted	53.11	5311.00	
	5303.90	- Other			
53.04		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 gametted stock).			
	5304.10	- Sisal and other textile fibres of the genus <i>Agave</i> , raw			
	5304.90	- Other			

Chapter 54		Heading No	H.S. Code
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		5403.31	- Other yarn, single
(b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.		5403.32	- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre
The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b).		5403.33	- Of viscose rayon, with a twist exceeding 120 turns per metre
The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".		5403.39	- Of cellulose acetate
2. Headings Nos. 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.		5403.39	- Other
		5403.41	- Other yarn, multiple (folded) or cabled
		5403.41	- Of viscose rayon
		5403.42	- Of cellulose acetate
		5403.49	- Other
		54.04	- Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.
		5404.10	- Monofilament
		5404.90	- Other
		54.05	- 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.
		54.06	- Man-made filament yarn (other than sewing thread), put up for retail sale.
		5406.10	- Synthetic filament yarn
		5406.20	- Artificial filament yarn
		54.07	- Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.
		5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters
		5407.20	- Woven fabrics obtained from strip or the like
		5407.30	- Fabrics specified in Note 9 to Section XI
		5407.41	- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:
		5407.41	-- Unbleached or bleached
		5407.42	-- Dyed
		5407.43	-- Of yarns of different colours
		5407.44	-- Printed
		5407.51	- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:
		5407.51	-- Unbleached or bleached
		5407.52	-- Dyed
		5407.53	-- Of yarns of different colours
		5407.54	-- Printed
		5407.60	- Other woven fabrics, containing 85 % or more by weight of non-textured polyester filaments
		5407.71	- Other woven fabrics, containing 85 % or more by weight of synthetic filaments:
		5407.71	-- Unbleached or bleached
		5407.72	-- Dyed
		5407.73	-- Of yarns of different colours
		5407.74	-- Printed
Heading No.	H.S. Code		
54.01			Sewing thread of man-made filaments, whether or not put up for retail sale.
	5401.10		- Of synthetic filaments
	5401.20		- Of artificial filaments
54.02			Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.
	5402.10		- High tenacity yarn of nylon or other polyamides
	5402.20		- High tenacity yarn of polyesters
	5402.31		- Textured yarn:
			-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex
	5402.32		-- Of nylon or other polyamides, measuring per single yarn more than 50 tex
	5402.33		-- Of polyesters
	5402.39		-- Other
			- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:
	5402.41		-- Of nylon or other polyamides
	5402.42		-- Of polyesters, partially oriented
	5402.43		-- Of polyesters, other
	5402.49		-- Other
			- 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
54.03			Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.
	5403.10		- High tenacity yarn of viscose rayon
	5403.20		- Textured yarn

Heading No.	H.S. Code		Heading No.	H.S. Code	
		- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton :			
	5407.81	-- Unbleached or bleached			
	5407.82	-- Dyed			
	5407.83	-- Of yarns of different colours			
	5407.84	-- Printed			
		- Other woven fabrics :			
	5407.91	-- Unbleached or bleached			
	5407.92	-- Dyed			
	5407.93	-- Of yarns of different colours			
	5407.94	-- Printed			
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.			
	5408.10	- 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 :			
	5408.21	-- Unbleached or bleached			
	5408.22	-- Dyed			
	5408.23	-- Of yarns of different colours			
	5408.24	-- Printed			
		- Other woven fabrics :			
	5408.31	-- Unbleached or bleached			
	5408.32	-- Dyed			
	5408.33	-- Of yarns of different colours			
	5408.34	-- Printed			
			55.01		Synthetic filament tow.
			5501.10		- Of nylon or other polyamides
			5501.20		- Of polyesters
			5501.30		- Acrylic or modacrylic
			5501.90		- Other
			55.02	5502.00	Artificial filament tow.
			55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.
			5503.10		- Of nylon or other polyamides
			5503.20		- Of polyesters
			5503.30		- Acrylic or modacrylic
			5503.40		- Of polypropylene
			5503.90		- Other
			55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.
			5504.10		- Of viscose
			5504.90		- Other
			55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres.
			5505.10		- Of synthetic fibres
			5505.20		- Of artificial fibres
			55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.
			5506.10		- Of nylon or other polyamides
			5506.20		- Of polyesters
			5506.30		- Acrylic or modacrylic
			5506.90		- Other
			55.07	5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.

Heading No.	H.S. Code		Heading No.	H.S. Code	
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.	55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.
	5508.10	- Of synthetic staple fibres		5511.10	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres
	5508.20	- Of artificial staple fibres		5511.20	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres
55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.		5511.30	- Of artificial staple fibres
		- Containing 85 % or more by weight of staple fibres of nylon or other polyamides :			
	5509.11	-- Single yarn	55.12		Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.
	5509.12	-- Multiple (folded) or cabled yarn			- Containing 85 % or more by weight of polyester staple fibres :
		- Containing 85 % or more by weight of polyester staple fibres :		5512.11	-- Unbleached or bleached
	5509.21	-- Single yarn		5512.19	-- Other
	5509.22	-- Multiple (folded) or cabled yarn			- Containing 85 % or more by weight of acrylic or modacrylic staple fibres :
		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres .		5512.21	-- Unbleached or bleached
	5509.31	-- Single yarn		5512.29	-- Other
	5509.32	-- Multiple (folded) or cabled yarn			- Other :
		- Other yarn, containing 85 % or more by weight of synthetic staple fibres :		5512.91	-- Unbleached or bleached
	5509.41	-- Single yarn		5512.99	-- Other
	5509.42	-- Multiple (folded) or cabled yarn	55.13		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².
		- Other yarn, of polyester staple fibres :			- Unbleached or bleached :
	5509.51	-- Mixed mainly or solely with artificial staple fibres		5513.11	-- Of polyester staple fibres, plain weave
	5509.52	-- Mixed mainly or solely with wool or fine animal hair		5513.12	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
	5509.53	-- Mixed mainly or solely with cotton		5513.13	-- Other woven fabrics of polyester staple fibres
	5509.59	-- Other		5513.19	-- Other woven fabrics
		- Other yarn, of acrylic or modacrylic staple fibres :			- Dyed :
	5509.61	-- Mixed mainly or solely with wool or fine animal hair		5513.21	-- Of polyester staple fibres, plain weave
	5509.62	-- Mixed mainly or solely with cotton		5513.22	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
	5509.69	-- Other		5513.23	-- Other woven fabrics of polyester staple fibres
		- Other yarn :		5513.29	-- Other woven fabrics
	5509.91	-- Mixed mainly or solely with wool or fine animal hair			- Of yarns of different colours .
	5509.92	-- Mixed mainly or solely with cotton		5513.31	-- Of polyester staple fibres, plain weave
	5509.99	-- Other		5513.32	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.		5513.33	-- Other woven fabrics of polyester staple fibres
		- Containing 85 % or more by weight of artificial staple fibres :		5513.39	-- Other woven fabrics
	5510.11	-- Single yarn			- Printed :
	5510.12	-- Multiple (folded) or cabled yarn		5513.41	-- Of polyester staple fibres, plain weave
	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			

Heading No.	H.S. Code		Heading No.	H.S. Code	
	5513.42	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres		5515.92	-- Mixed mainly or solely with wool or fine animal hair
	5513.43	-- Other woven fabrics of polyester staple fibres		5515.99	-- Other
	5513.49	-- Other woven fabrics	55.16		Woven fabrics of artificial staple fibres.
55.14		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².			-- Containing 85 % or more by weight of artificial staple fibres :
		- Unbleached or bleached :		5516.11	-- Unbleached or bleached
	5514.11	-- Of polyester staple fibres, plain weave		5516.12	-- Dyed
	5514.12	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres		5516.13	-- Of yarns of different colours
	5514.13	-- Other woven fabrics of polyester staple fibres		5516.14	-- Printed
	5514.19	-- Other woven fabrics			- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :
		- Dyed :		5516.21	-- Unbleached or bleached
	5514.21	-- Of polyester staple fibres, plain weave		5516.22	-- Dyed
	5514.22	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres		5516.23	-- Of yarns of different colours
	5514.23	-- Other woven fabrics of polyester staple fibres		5516.24	-- Printed
	5514.29	-- Other woven fabrics			- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :
		- Of yarns of different colours :		5516.31	-- Unbleached or bleached
	5514.31	-- Of polyester staple fibres, plain weave		5516.32	-- Dyed
	5514.32	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres		5516.33	-- Of yarns of different colours
	5514.33	-- Other woven fabrics of polyester staple fibres		5516.34	-- Printed
	5514.39	-- Other woven fabrics			- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton :
		- Printed :		5516.41	-- Unbleached or bleached
	5514.41	-- Of polyester staple fibres, plain weave		5516.42	-- Dyed
	5514.42	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres		5516.43	-- Of yarns of different colours
	5514.43	-- Other woven fabrics of polyester staple fibres		5516.44	-- Printed
	5514.49	-- Other woven fabrics			- Other :
55.15		Other woven fabrics of synthetic staple fibres.		5516.91	-- Unbleached or bleached
		- Of polyester staple fibres :		5516.92	-- Dyed
	5515.11	-- Mixed mainly or solely with viscose rayon staple fibres		5516.93	-- Of yarns of different colours
	5515.12	-- Mixed mainly or solely with man-made filaments		5516.94	-- Printed
	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			

Chapter 56		Heading No.	H.S. Code	
Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof		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 horseshair yarn; chenille yarn (including flock chenille yarn); loop wale-yarn.
		56.07		Twine, cordage, rope 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 <i>Agave</i> :
			5607.21	-- Binder or baler twine
			5607.29	-- Other
			5607.30	Of abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nees) or other hard (leaf) fibres
				- Of polyethylene or polypropylene :
			5607.41	-- Binder or baler twine
			5607.49	-- Other
			5607.50	- Of other synthetic fibres
			5607.90	- Other
		56.08		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.
				- Of man-made textile materials :
			5608.11	-- Made up fishing nets
			5608.19	-- 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.

Heading No.	H.S. Code	
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.
	5601.10	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding
		- 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

Chapter 57

Carpets and other textile floor coverings

Notes.

- 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.
- This Chapter does not cover floor covering underlays.

Heading No.	H.S. Code	
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.
	5701.10	- Of wool or fine animal hair
	5701.90	- Of other textile materials
57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.
	5702.10	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs
	5702.20	- Floor coverings of coconut fibres (coir)
		- Other, of pile construction, not made up :
	5702.31	-- Of wool or fine animal hair
	5702.32	-- Of man-made textile materials
	5702.39	-- Of other textile materials
		- Other, of pile construction, made up :
	5702.41	-- Of wool or fine animal hair
	5702.42	-- Of man-made textile materials
	5702.49	-- Of other textile materials
		- Other, not of pile construction, not made up :
	5702.51	-- Of wool or fine animal hair
	5702.52	-- Of man-made textile materials
	5702.59	-- Of other textile materials
		- Other, not of pile construction, made up :
	5702.91	-- Of wool or fine animal hair
	5702.92	-- Of man-made textile materials
	5702.99	-- Of other textile materials
57.03		Carpets and other textile floor coverings, tufted, whether or not made up.
	5703.10	- Of wool or fine animal hair
	5703.20	- Of nylon or other polyamides

Heading No.	H.S. Code	
	5703.30	- Of other man-made textile materials
	5703.90	- Of other textile materials
57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.
	5704.10	- Tiles, having a maximum surface area of 0.3 m ²
	5704.90	- Other
57.05	5705.00	Other carpets and other textile floor coverings, whether or not made up.

Chapter 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

Notes.

- 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.
- 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.
- For the purpose 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.
- Heading No. 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading No. 56.08.
- For the purposes of heading No. 58.06, the expression "narrow woven fabrics" means :
 - 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;
 - Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - 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.	H.S. Code	Description	Heading No.	H.S. Code	Description
					- Mechanically made lace :
				5804.21	-- Of man-made fibres
				5804.29	-- Of other textile materials
				5804.30	- Hand-made lace
			58.05	5805.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.
			58.06		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).
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06.			
	5801.10	- Of wool or fine animal hair		5806.10	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics
		- Of cotton :		5806.20	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread
	5801.21	-- Uncut weft pile fabrics			- Other woven fabrics :
	5801.22	-- Cut corduroy		5806.31	-- Of cotton
	5801.23	-- Other weft pile fabrics		5806.32	-- Of man-made fibres
	5801.24	-- Warp pile fabrics, épinglé (uncut)		5806.39	-- Of other textile materials
	5801.25	-- Warp pile fabrics, cut		5806.40	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
	5801.26	-- Chenille fabrics			
		- Of man-made fibres :	58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.
	5801.31	-- Uncut weft pile fabrics		5807.10	- Woven
	5801.32	-- Cut corduroy		5807.90	- Other
	5801.33	-- Other weft pile fabrics	58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.
	5801.34	-- Warp pile fabrics, épinglé (uncut)		5808.10	- Braids in the piece
	5801.35	-- Warp pile fabrics, cut		5808.90	- Other
	5801.36	-- Chenille fabrics			
	5801.90	- Of other textile materials	58.09	5809.00	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.
58.02		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.			
		- Terry towelling and similar woven terry fabrics, of cotton :		58.10	Embroidery in the piece, in strips or in motifs.
	5802.11	-- Unbleached		5810.10	- Embroidery without visible ground
	5802.19	-- Other			- Other embroidery :
	5802.20	- Terry towelling and similar woven terry fabrics, of other textile materials		5810.91	-- Of cotton
	5802.30	- Tufted textile fabrics		5810.92	-- Of man-made fibres
				5810.99	-- Of other textile materials
58.03		Gauze, other than narrow fabrics of heading No. 58.06.	58.11	5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10.
	5803.10	- Of cotton			
	5803.90	- Of other textile materials			
58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs.			
	5804.10	- Tulles and other net fabrics			

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 °C and 30 °C (usually Chapter 39);
- (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
- (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
- (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
- (6) Textile products of heading 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/m²; or
- (ii) Weighing more than 1,500 g/m² and containing more than 50 % by weight of textile material,
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 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 amylose 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 belts or belting 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.	H.S. Code	
59.01		Textile fabrics coated with gum or amylose 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.
	59.01.10	- Textile fabrics coated with gum or amylose substances, of a kind used for the outer covers of books or the like
	59.01.90	- Other
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.
	59.02.10	- Of nylon or other polyamides
	59.02.20	- Of polyesters
	59.02.90	- Other
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02.
	59.03.10	- With polyvinyl chloride
	59.03.20	- With polyurethane
	59.03.90	- Other

		Chapter 60	
		Knitted or crocheted fabrics	
Heading No.	H.S. Code		
59.04			Notes.
			1. This Chapter does not cover :
			(a) Crochet lace of heading No. 58.04;
			(b) Labels, badges or 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.
59.04			
	5904.10		- Linoleum
			- Other :
	5904.91		-- With a base consisting of needleloom felt or nonwovens
	5904.92		-- With other textile base
59.05	5905.00		Textile wall coverings.
59.06			Rubberised textile fabrics, other than those of heading No. 59.02.
	5906.10		- Adhesive tape of a width not exceeding 20 cm
			- Other :
	5906.91		-- Knitted or crocheted
	5906.99		-- Other
59.07	5907.00		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.
59.08	5908.00		Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.
59.09	5909.00		Textile hose-piping and similar textile tubing, with or without lining, armour or accessories of other materials.
59.10	5910.00		Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material.
59.11			Textile products and articles, for technical uses, specified in Note 7 to this Chapter.
	5911.10		- 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
	5911.20		- 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) :
	5911.31		-- Weighing less than 650 g/m ²
	5911.32		-- Weighing 650 g/m ² or more
	5911.40		- Straining cloth of a kind used in oil presses or the like, including that of human hair
	5911.90		- Other
		Heading No.	H.S. Code
		60.01	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.
		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	Other knitted or crocheted fabrics.
		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
		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 x 10 cm. Heading No. 61.05 does not cover sleeveless garments.
5. For the purposes of heading No. 61.11 :
- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
- (b) Articles which are, *prima facie*, classifiable both in heading No. 61.11 and in other headings of this Chapter are to be classified in 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) 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. Garments which are, *prima facie*, classifiable both in heading No. 61.13 and in other headings of this Chapter, excluding heading No. 61.11, are to be classified in 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 in the headings concerning women's or girls' garments.
9. Articles of this Chapter may be made of metal thread.

Heading No.	H.S. Code	
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.
	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		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.
	6102.10	- Of wool or fine animal hair
	6102.20	- Of cotton
	6102.30	- Of man-made fibres
	6102.90	- Of other textile materials
61.03		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

Heading No.	H.S. Code		Heading No.	H.S. Code	
		- Ensembles .	61.05		Men's or boys' shirts, knitted or crocheted.
	6103.21	-- Of wool or fine animal hair		6105.10	- Of cotton
	6103.22	-- Of cotton		6105.20	- Of man-made fibres
	6103.23	-- Of synthetic fibres		6105.90	- Of other textile materials
	6103.29	-- Of other textile materials			
		- Jackets and blazers .	61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.
	6103.31	-- Of wool or fine animal hair		6106.10	- Of cotton
	6103.32	-- Of cotton		6106.20	- Of man-made fibres
	6103.33	-- Of synthetic fibres		6106.90	- Of other textile materials
	6103.39	-- Of other textile materials			
		- Trousers, bib and brace overalls, breeches and shorts :	61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.
	6103.41	-- Of wool or fine animal hair			- Underpants and briefs .
	6103.42	-- Of cotton		6107.11	-- Of cotton
	6103.43	-- Of synthetic fibres		6107.12	-- Of man-made fibres
	6103.49	-- Of other textile materials		6107.19	-- Of other textile materials
61.04		Women's or girls' suits, ensembles, jackets, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			- Nightshirts and pyjamas :
		- Suits :		6107.21	-- Of cotton
	6104.11	-- Of wool or fine animal hair		6107.22	-- Of man-made fibres
	6104.12	-- Of cotton		6107.29	-- Of other textile materials
	6104.13	-- Of synthetic fibres			- Other :
	6104.19	-- Of other textile materials		6107.91	-- Of cotton
		- Ensembles :		6107.92	-- Of man-made fibres
	6104.21	-- Of wool or fine animal hair	61.08	6107.99	-- Of other textile materials
	6104.22	-- Of cotton			Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.
	6104.23	-- Of synthetic fibres			- Slips and petticoats .
	6104.29	-- Of other textile materials		6108.11	-- Of man-made fibres
		- Jackets :		6108.19	-- Of other textile materials
	6104.31	-- Of wool or fine animal hair			- Briefs and panties :
	6104.32	-- Of cotton		6108.21	-- Of cotton
	6104.33	-- Of synthetic fibres		6108.22	-- Of man-made fibres
	6104.39	-- Of other textile materials		6108.29	-- Of other textile materials
		- Dresses :			- Nightdresses and pyjamas :
	6104.41	-- Of wool or fine animal hair		6108.31	-- Of cotton
	6104.42	-- Of cotton		6108.32	-- Of man-made fibres
	6104.43	-- Of synthetic fibres		6108.39	-- Of other textile materials
	6104.44	-- Of artificial fibres			- Other :
	6104.49	-- Of other textile materials		6108.91	-- Of cotton
		- Skirts and divided skirts :		6108.92	-- Of man-made fibres
	6104.51	-- Of wool or fine animal hair		6108.99	-- Of other textile materials
	6104.52	-- Of cotton			
	6104.53	-- Of synthetic fibres			
	6104.59	-- Of other textile materials			
		- Trousers, bib and brace overalls, breeches and shorts :	61.09		T-shirts, singlets and other vests, knitted or crocheted.
	6104.61	-- Of wool or fine animal hair			- Of cotton
	6104.62	-- Of cotton		6109.10	- Of cotton
	6104.63	-- Of synthetic fibres		6109.90	- Of other textile materials
	6104.69	-- Of other textile materials			

Heading No.	H.S. Code	Heading No.	H.S. Code
61.10			
	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.		- Other :
	6110.10 - Of wool or fine animal hair	6116.91	-- Of wool or fine animal hair
	6110.20 - Of cotton	6116.92	-- Of cotton
	6110.30 - Of man-made fibres	6116.93	-- Of synthetic fibres
	6110.90 - Of other textile materials	6116.99	-- Of other textile materials
61.11		61.17	
	Babies' garments and clothing accessories, knitted or crocheted.		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.
	6111.10 - Of wool or fine animal hair	6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like
	6111.20 - Of cotton		
	6111.30 - Of synthetic fibres	6117.20	- Ties, bow ties and cravats
	6111.90 - Of other textile materials	6117.80	- Other accessories
61.12		6117.90	- Parts
	Track suits, ski suits 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.		
61.14			
	Other garments, knitted or crocheted.		Chapter 62
	6114.10 - Of wool or fine animal hair		Articles of apparel and clothing accessories, not knitted or crocheted
	6114.20 - Of cotton		
	6114.30 - Of man-made fibres		
	6114.90 - Of other textile materials		
61.15			
	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.		
	- Panty hose and tights :		
	6115.11 -- 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		
61.16			
	Gloves, mittens and mitts, knitted or crocheted.		
	6116.10 - Gloves impregnated, coated or covered with plastics or rubber		

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 dibs, 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 in heading No. 62.09 and in other headings of this Chapter are to be classified in heading No. 62.09.

5. Garments which are, *prima facie*, classifiable both in heading No. 62.10 and in other headings of this Chapter, excluding heading No. 62.09, are to be classified in 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 in 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 in the headings concerning women's or girls' garments.

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

Heading No.	H.S. Code	
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :
6201.11	--	Of wool or fine animal hair
6201.12	--	Of cotton
6201.13	--	Of man-made fibres
6201.19	--	Of other textile materials
		- Other :
6201.91	--	Of wool or fine animal hair
6201.92	--	Of cotton
6201.93	--	Of man-made fibres
6201.99	--	Of other textile materials
62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.
		- 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		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).
		- 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

Heading No.	H.S. Code	Heading No.	H.S. Code
	- Jackets and blazers :	62.06	Women's or girls' blouses, shirts and shirt-blouses.
6203.31	-- Of wool or fine animal hair		
6203.32	-- Of cotton	6206.10	- Of silk or silk waste
6203.33	-- Of synthetic fibres	6206.20	- Of wool or fine animal hair
6203.39	-- Of other textile materials	6206.30	- Of cotton
	- Trousers, bib and brace overalls, breeches and shorts :	6206.40	- Of man-made fibres
6203.41	-- Of wool or fine animal hair	6206.90	- Of other textile materials
6203.42	-- Of cotton	62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.
6203.43	-- Of synthetic fibres		
6203.49	-- Of other textile materials		
62.04	Women's or girls' suits, ensembles, jackets, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).		- Underpants and briefs :
	- Suits :	6207.11	-- Of cotton
6204.11	-- Of wool or fine animal hair	6207.19	-- Of other textile materials
6204.12	-- Of cotton		
6204.13	-- Of synthetic fibres	6207.21	- Nightshirts and pyjamas :
6204.19	-- Of other textile materials	6207.22	-- Of cotton
	- Ensembles :	6207.22	-- Of man-made fibres
6204.21	-- Of wool or fine animal hair	6207.29	-- Of other textile materials
6204.22	-- Of cotton		
6204.23	-- Of synthetic fibres		
6204.29	-- Of other textile materials	6207.91	- Other :
	- Jackets :	6207.91	-- Of cotton
6204.31	-- Of wool or fine animal hair	6207.92	-- Of man-made fibres
6204.32	-- Of cotton	6207.99	-- Of other textile materials
6204.33	-- Of synthetic fibres	62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.
6204.39	-- Of other textile materials		
	- Dresses :	6208.11	- Slips and petticoats :
6204.41	-- Of wool or fine animal hair	6208.11	-- Of man-made fibres
6204.42	-- Of cotton	6208.19	-- Of other textile materials
6204.43	-- Of synthetic fibres	6208.21	- Nightdresses and pyjamas :
6204.44	-- Of artificial fibres	6208.22	-- Of cotton
6204.49	-- Of other textile materials	6208.22	-- Of man-made fibres
	- Skirts and divided skirts :	6208.29	-- Of other textile materials
6204.51	-- Of wool or fine animal hair		
6204.52	-- Of cotton	6208.91	- Other :
6204.53	-- Of synthetic fibres	6208.92	-- Of cotton
6204.59	-- Of other textile materials	6208.92	-- Of man-made fibres
	- Trousers, bib and brace overalls, breeches and shorts :	6208.99	-- Of other textile materials
6204.61	-- Of wool or fine animal hair	62.09	Babies' garments and clothing accessories
6204.62	-- Of cotton	6209.10	- Of wool or fine animal hair
6204.63	-- Of synthetic fibres	6209.20	- Of cotton
6204.69	-- Of other textile materials	6209.30	- Of synthetic fibres
		6209.90	- Of other textile materials
62.05	Men's or boys' shirts.	62.10	Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07.
6205.10	- Of wool or fine animal hair		
6205.20	- Of cotton	6210.10	- Of fabrics of heading No. 56.02 or 56.03
6205.30	- Of man-made fibres	6210.20	- Other garments, of the type described in subheadings 6201.11 to 6201.19
6205.90	- Of other textile materials		

Heading No.	H.S. Code		Heading No.	H.S. Code	
		- Other table linen .			- Tents :
	6302.51	-- Of cotton		6306.21	-- Of cotton
	6302.52	-- Of flax		6306.22	-- Of synthetic fibres
	6302.53	-- Of man-made fibres		6306.29	-- Of other textile materials
	6302.59	-- Of other textile materials			- Sails :
	6302.60	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton		6306.31	-- Of synthetic fibres
		- Other :		6306.39	-- Of other textile materials
	6302.91	-- Of cotton			- Pneumatic mattresses :
	6302.92	-- Of flax		6306.41	-- Of cotton
	6302.93	-- Of man-made fibres		6306.49	-- Of other textile materials
	6302.99	-- Of other textile materials			- Other :
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.	63.07		Other made up articles, including dress patterns.
		- Knitted or crocheted :		6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths
	6303.11	-- Of cotton		6307.20	- Life-jackets and life-belts
	6303.12	-- Of synthetic fibres		6307.90	- Other
	6303.19	-- Of other textile materials			
		- Other :			II.- SETS
	6303.91	-- Of cotton	63.08	6308.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.
	6303.92	-- Of synthetic fibres			III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS
	6303.99	-- Of other textile materials			
63.04		Other furnishing articles, excluding those of heading No. 94.04.			
		- Bedspreads :			
	6304.11	-- Knitted or crocheted			
	6304.19	-- Other	63.09	6309.00	Worn clothing and other worn articles.
		- Other :			
	6304.91	-- Knitted or crocheted			
	6304.92	-- Not knitted or crocheted, of cotton	63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.
	6304.93	-- Not knitted or crocheted, of synthetic fibres			
	6304.99	-- Not knitted or crocheted, of other textile materials		6310.10	- Sorted
63.05		Sacks and bags, of a kind used for the packing of goods.		6310.90	- Other
	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			
63.06		Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods.			
		- Tarpaulins, awnings and sunblinds :			
	6306.11	-- Of cotton			
	6306.12	-- Of synthetic fibres			
	6306.19	-- Of other textile materials			

Section XII

Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared leathers 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 Nos. 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.	H.S. Code	Description
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.
	6401.10	- Footwear incorporating a protective metal toe-cap
		- Other footwear :
	6401.91	-- Covering the knee
	6401.92	-- Covering the ankle but not covering the knee
	6401.99	-- Other
		64.02
		Other footwear with outer soles and uppers of rubber or plastics.
		- Sports footwear :
	6402.11	-- Ski-boots and cross-country ski footwear
	6402.19	-- Other
	6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs
	6402.30	- Other footwear, incorporating a protective metal toe-cap
		- Other footwear :
	6402.91	-- Covering the ankle
	6402.99	-- Other
		64.03
		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.
		- Sports footwear :
	6403.11	-- Ski-boots and cross-country ski footwear
	6403.19	-- Other
	6403.20	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe
	6403.30	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap
	6403.40	- Other footwear, incorporating a protective metal toe-cap
		- Other footwear with outer soles of leather :
	6403.51	-- Covering the ankle
	6403.59	-- Other
		- Other footwear :
	6403.91	-- Covering the ankle
	6403.99	-- Other
		64.04
		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.
		- Footwear with outer soles of rubber or plastics :
	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
		64.05
		Other footwear.
	6405.10	- With uppers of leather or composition leather
	6405.20	- With uppers of textile materials
	6405.90	- Other
		64.06
		Parts of footwear; removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.
	6406.10	- Uppers and parts thereof, other than stiffeners

Heading No.	H.S. Code	
	6406.20	- Outer soles and heels, of rubber or plastics
		- Other :
	6406.91	-- Of wood
	6406.99	-- Of other materials

Heading No.	H.S. Code	
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 65

Headgear and parts thereof

Notes.

- This Chapter does not cover :
 - Worn headgear of heading No. 63.09;
 - Asbestos headgear (heading No. 68.12); or
 - Dolls' hats, other toy hats or carnival articles of Chapter 95.
- Heading No. 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Heading No.	H.S. Code	
65.01	6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including silt 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.

Chapter 66

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

Notes.

- This Chapter does not cover :
 - Measure walking-sticks or the like (heading No. 90.17);
 - Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
 - Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
- 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.	H.S. Code	
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).
	6601.10	- Garden or similar umbrellas
		- Other :
	6601.91	-- Having a telescopic shaft
	6601.99	-- Other
66.02	6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.

Heading No	H.S. Code	
66.03		Parts, trimmings and accessories of articles of heading No. 66.01 or 66.02.
	6603.10	Handles and knobs
	6603.20	Umbrella frames, including frames mounted on shafts (sticks)
	6603.90	Other

Heading No.	H.S. Code	
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.
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.
		Of synthetic textile materials:
	6704.11	Complete wigs
	6704.19	Other
	6704.20	Of human hair
	6704.90	Of other materials

Chapter 67

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

Notes.

- This Chapter does not cover :
 - Straining cloth of human hair (heading No. 59.11);
 - Floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - Footwear (Chapter 64);
 - Headgear or hair-nets (Chapter 65);
 - Toys, sports requisites or carnival articles (Chapter 95); or
 - Feather dusters, powder-puffs or hair sieves (Chapter 96).
- Heading No. 67.01 does not cover :
 - Articles in which feathers or down constitute only filling or padding (for example, bedding of heading No. 94.04);
 - Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
 - Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02.
- Heading No. 67.02 does not cover :
 - Articles of glass (Chapter 70); or
 - 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.

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.

- This Chapter does not cover :
 - Goods of Chapter 25;
 - 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);
 - Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
 - Articles of Chapter 71;
 - Tools or parts of tools, of Chapter 82;
 - Lithographic stones of heading No. 84.42;
 - Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
 - Dental burrs (heading No. 90.18);
 - Articles of Chapter 91 (for example, clocks and clock cases);
 - Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - Articles of Chapter 95 (for example, toys, games and sports requisites);

Heading No.	H.S. Code	Description
(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	68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.
(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.	H.S. Code	Description
68.01	6801.00	Setts, curbstones and flagstones, of natural stone (except slate).
68.02		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).
	6802.10	- 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 :
	6802.21	-- Marble, travertine and alabaster
	6802.22	-- Other calcareous stone
	6802.23	-- Granite
	6802.29	-- Other stone
		- Other :
	6802.91	-- Marble, travertine and alabaster
	6802.92	-- Other calcareous stone
	6802.93	-- Granite
	6802.99	-- Other stone
68.03	6803.00	Worked slate and articles of slate or of agglomerated slate.
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, truing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.
	6804.10	- Millstones and grindstones for milling, grinding or pulping
		- Other millstones, grindstones, grinding wheels and the like :
	6804.21	-- Of agglomerated synthetic or natural diamond
	6804.22	-- Of other agglomerated abrasives or of ceramics
	6804.23	-- Of natural stone
	6804.30	- Hand sharpening or polishing stones
	68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No. 68.11 or 68.12 or of Chapter 69.
	6805.10	- On a base of woven textile fabric only
	6805.20	- On a base of paper or paperboard only
	6805.30	- On a base of other materials
	68.06	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls
	6806.10	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls
	6806.20	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)
	6806.90	- Other
	68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).
	6807.10	- In rolls
	6807.90	- Other
	68.08	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.
	6808.00	
	68.09	Articles of plaster or of compositions based on plaster.
		- Boards, sheets, panels, tiles and similar articles, not ornamented :
	6809.11	-- Faced or reinforced with paper or paperboard only
	6809.19	-- Other
	6809.90	- Other articles
	68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.
		- Tiles, flagstones, bricks and similar articles :
	6810.11	-- Building blocks and bricks
	6810.19	-- Other
	6810.20	- Pipes
		- Other articles :
	6810.91	-- Prefabricated structural components for building or civil engineering
	6810.99	-- Other
	68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.
	6811.10	- Corrugated sheets
	6811.20	- Other sheets, panels, tiles and similar articles

Heading No.	H.S. Code		Heading No.	H.S. Code	
			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);		
			(i) 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).		
68.11.30		- Tubes, pipes and tube or pipe fittings			
68.11.90		- Other articles			
68.12		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 68.11 or 68.13.			
68.12.10		- Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate			
68.12.20		- Yarn and thread			
68.12.30		- Cords and string, whether or not plaited			
68.12.40		- Woven or knitted fabric			
68.12.50		- Clothing, clothing accessories, footwear and headgear			
68.12.60		- Paper, millboard and felt			
68.12.70		- Compressed asbestos fibre jointing, in sheets or rolls			
68.12.90		- Other			
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.			
68.13.10		- Brake linings and pads			
68.13.90		- Other			
68.14		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.			
68.14.10		- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support			
68.14.90		- Other			
68.15		Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included.			
68.15.10		- Non-electrical articles of graphite or other carbon			
68.15.20		- Articles of peat			
68.15.91		-- Containing magnesite, dolomite or chromite			
68.15.99		-- Other			
			69.01	6901.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.
			69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.
				6902.10	- Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃
				6902.20	- Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products
				6902.90	- Other
			69.03		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.
				6903.10	- Containing by weight more than 50 % of graphite or other forms of carbon or of a mixture of these products
				6903.20	- Containing by weight more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)
				6903.90	- Other

Heading No.	H.S. Code		Heading No.	H.S. Code	
		II.- OTHER CERAMIC PRODUCTS			
69.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like.	69.13		Statuettes and other ornamental ceramic articles.
	6904.10	- Building bricks		6913.10	- Of porcelain or china
	6904.90	- Other		6913.90	- Other
69.05		Roofing tiles, chimney-pots, cowl, chimney liners, architectural ornaments and other ceramic constructional goods.	69.14		Other ceramic articles.
	6905.10	- Roofing tiles		6914.10	- Of porcelain or china
	6905.90	- Other		6914.90	- Other
69.06	6906.00	Ceramic pipes, conduits, guttering and pipe fittings.			
69.07		Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.			
	6907.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm			
	6907.90	- Other			
69.08		Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.			
	6908.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm			
	6908.90	- Other			
69.09		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.			
		- Ceramic wares for laboratory, chemical or other technical uses :			
	6909.11	-- Of porcelain or china			
	6909.19	-- Other			
	6909.90	- Other			
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.			
	6910.10	- Of porcelain or china			
	6910.90	- Other			
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.			
	6911.10	- Tableware and kitchenware			
	6911.90	- Other			
69.12	6912.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.			

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 (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 nameplates 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.

Heading No.	H.S. Code	
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.	70.06	For the purposes of heading No. 70.19, the expression "glass wool" means :
		(a) Mineral wools with a silica (SiO ₂) content not less than 60 % by weight;
	70.07	(b) Mineral wools with a silica (SiO ₂) content less than 60 % but with an alkaline oxide (K ₂ O or Na ₂ O) content exceeding 5 % by weight or a boric oxide (B ₂ O ₃) content exceeding 2 % by weight.
	7007.11	Mineral wools which do not comply with the above specifications fall in heading No. 68.06.
5.	7007.19	Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.
Subheading Note.		
1.	7007.21	For the purposes of subheadings Nos. 7013.21, 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24 %.
	7007.29	
	70.08	
	70.09	
Heading No.	H.S. Code	
70.01	7001.00	Cullet and other waste and scrap of glass; glass in the mass.
70.02		Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked.
	7002.10	- Balls
	7002.20	- Rods
		- Tubes :
	7002.31	-- Of fused quartz or other fused silica
	7002.32	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-4} per Kelvin within a temperature range of 0 °C to 300 °C
	7002.39	-- Other
70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked.
		- Non-wired sheets .
	7003.11	-- Coloured throughout the mass (body tinted) opacified, flashed or having an absorbent or reflecting layer
	7003.19	-- Other
	7003.20	- Wired sheets
	7003.30	- Profiles
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.
	7004.10	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer
	7004.90	- Other glass
70.05		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.
	7005.10	- Non-wired glass, having an absorbent or reflecting layer
		- Other non-wired glass
	7005.21	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground
	7005.29	-- Other
	7005.30	- Wired glass
	7009.10	Rear-view mirrors for vehicles
		- Other :
	7009.91	-- Unframed
	7009.92	-- Framed
	70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.
	7010.10	- Ampoules
	7010.90	- Other
	70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.
	7011.10	- For electric lighting
	7011.20	- For cathode-ray tubes
	7011.90	- Other
	70.12	Glass inners for vacuum flasks or for other vacuum vessels.
	70.13	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).
	7013.10	- Of glass-ceramics
		- Drinking glasses other than of glass-ceramics :
	7013.21	-- Of lead crystal
	7013.29	-- Other
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :
	7013.31	-- Of lead crystal
	7013.32	-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-4} 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

Heading No.	H.S. Code		
			Section XIV
70.14	7014.00	Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked.	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin
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.	Chapter 71
	7015.10	- Glasses for corrective spectacles	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin
	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.	Notes.
	7016.10	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	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.
	7016.90	- Other	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).
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	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; (i) 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 headings 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 one hundred years (heading No. 97.06), other than natural or cultured pearls or precious or semi-precious stones.
	7017.10	- Of fused quartz or other fused silica	
	7017.20	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-4} 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	
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	
	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	
	7019.90	- Other	
70.20	7020.00	Other articles of glass.	

(*) The underlined portion of this Note constitutes an optional text.

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, and 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 Nos. 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 Nos. 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.	H.S. Code	
		I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES
71.01		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport.
	7101.10	- Natural pearls
	7101.21	- Cultured pearls :
	7101.22	-- Unworked
		-- Worked
71.02		Diamonds, whether or not worked, but not mounted or set.
	7102.10	- Unsorted
	7102.21	- Industrial :
		-- Unworked or simply sawn, cleaved or bruted
	7102.29	-- Other
		- Non-industrial :
	7102.31	-- Unworked or simply sawn, cleaved or bruted
	7102.39	-- Other
71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.
	7103.10	- Unworked or simply sawn or roughly shaped
		- Otherwise worked :
	7103.91	-- Rubies, sapphires and emeralds
	7103.99	-- Other
71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.
	7104.10	- Piezo-electric quartz
	7104.20	- Other, unworked or simply sawn or roughly shaped
	7104.90	- Other
71.05		Dust and powder of natural or synthetic precious or semi-precious stones.
	7105.10	- Of diamonds
	7105.90	- Other
		II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL
71.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.
	7106.10	- Powder

Heading No.	H.S. Code		Heading No.	H.S. Code	
		- Other .			
	7106.91	-- Unwrought	71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.
	7106.92	-- Semi-manufactured			
71.07	7107.00	Base metals clad with silver, not further worked than semi-manufactured.			- Of precious metal whether or not plated or clad with precious metal :
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.		7114.11	-- Of silver, whether or not plated or clad with other precious metal
		- Non-monetary :		7114.19	-- Of other precious metal, whether or not plated or clad with precious metal
	7108.11	-- Powder		7114.20	- Of base metal clad with precious metal
	7108.12	-- Other unwrought forms	71.15		Other articles of precious metal or of metal clad with precious metal.
	7108.13	-- Other semi-manufactured forms			
	7108.20	- Monetary		7115.10	- Catalysts in the form of wire cloth or grill, of platinum
71.09	7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.		7115.90	- Other
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.	71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).
		- Platinum :			
	7110.11	-- Unwrought or in powder form		7116.10	- Of natural or cultured pearls
	7110.19	-- Other		7116.20	- Of precious or semi-precious stones (natural, synthetic or reconstructed)
		- Palladium :			
	7110.21	-- Unwrought or in powder form	71.17		Imitation jewellery.
	7110.29	-- Other			- Of base metal, whether or not plated with precious metal :
		- Rhodium :			
	7110.31	-- Unwrought or in powder form		7117.11	-- Cuff-links and studs
	7110.39	-- Other		7117.19	-- Other
		- Iridium, osmium and ruthenium :		7117.90	- Other
	7110.41	-- Unwrought or in powder form	71.18		Coin.
	7110.49	-- Other			
				7118.10	- Coin (other than gold coin), not being legal tender
71.11	7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.			
				7118.90	- Other
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			
		III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES			
71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.			
		- Of precious metal whether or not plated or clad with precious metal :			
	7113.11	-- 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			

Section XV

Base metals and articles of base metal

Notes.

1. This Section does not cover :
- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 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. 65.08 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 No. 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 headings Nos. 83.01, 83.02, 83.06, 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

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

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

(b) Spiegeleisen

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

(c) Ferro-alloys

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

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

(d) Steel

Ferrous materials other than those of heading 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.

(i) 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 in 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.

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(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 Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.		
For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10 % by weight.		
		- Other
	7202.91	-- Ferro-titanium and ferro-silico-titanium
	7202.92	-- Ferro-vanadium
	7202.93	-- Ferro-niobium
	7202.99	-- Other
	72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.
	7203.10	- Ferrous products obtained by direct reduction of iron ore
	7203.90	- Other
	72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.
	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
	72.05	I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM
	7205.10	- Granules and powders, of pig iron, spiegeleisen, iron or steel.
72.01		Pig iron and spiegeleisen in pigs, blocks or other primary forms.
	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
	7201.40	- Spiegeleisen
72.02		Ferro-alloys.
		- Ferro-manganese :
	7202.11	-- Containing by weight more than 2 % of carbon
	7202.19	-- Other
		- Ferro-silicon :
	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
	72.06	II.- IRON AND NON-ALLOY STEEL
		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03).
	7206.10	- Ingots
	7206.90	- Other
	72.07	Semi-finished products of iron or non-alloy steel.
		- Containing by weight less than 0.25 % of carbon :
	7207.11	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness
	7207.12	-- Other, of rectangular (other than square) cross-section
	7207.19	-- Other
	7207.20	- Containing by weight 0.25 % or more of carbon
	72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.
		- 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 :
	7208.11	-- Of a thickness exceeding 10 mm

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	7208.12	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm			- 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 :
	7208.13	-- Of a thickness of 3 mm or more but less than 4.75 mm		7209.31	-- Of a thickness of 3 mm or more
	7208.14	-- Of a thickness of less than 3 mm		7209.32	-- Of a thickness exceeding 1 mm but less than 3 mm
		- Other, in coils, not further worked than hot-rolled :		7209.33	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm
	7208.21	-- Of a thickness exceeding 10 mm		7209.34	-- Of a thickness of less than 0.5 mm
	7208.22	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm			- Other, not in coils, not further worked than cold-rolled (cold-reduced) :
	7208.23	-- Of a thickness of 3 mm or more but less than 4.75 mm		7209.41	-- Of a thickness of 3 mm or more
	7208.24	-- Of a thickness of less than 3 mm		7209.42	-- Of a thickness exceeding 1 mm but less than 3 mm
		- 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 :		7209.43	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm
	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	72.10	7209.44	-- Of a thickness of less than 0.5 mm
	7208.32	-- Other, of a thickness exceeding 10 mm		7209.90	- Other
	7208.33	-- Other, of a thickness of 4.75 mm or more but not exceeding 10 mm			Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.
	7208.34	-- Other, of a thickness of 3 mm or more but less than 4.75 mm		7210.11	- Plated or coated with tin :
	7208.35	-- Other, of a thickness of less than 3 mm		7210.12	-- Of a thickness of 0.5 mm or more
		- Other, not in coils, not further worked than hot-rolled :		7210.20	- Plated or coated with lead, including terne-plate
	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			- Electrolytically plated or coated with zinc :
	7208.42	-- Other, of a thickness exceeding 10 mm		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
	7208.43	-- Other, of a thickness of 4.75 mm or more but not exceeding 10 mm		7210.39	-- Other
	7208.44	-- Other, of a thickness of 3 mm or more but less than 4.75 mm			- Otherwise plated or coated with zinc :
	7208.45	-- Other, of a thickness of less than 3 mm		7210.41	-- Corrugated
	7208.90	- Other		7210.49	-- Other
72.09		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	72.11	7210.50	- Plated or coated with chromium oxides or with chromium and chromium oxides
		- 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 :		7210.60	- Plated or coated with aluminium
	7209.11	-- Of a thickness of 3 mm or more		7210.70	- Painted, varnished or plastic coated
	7209.12	-- Of a thickness exceeding 1 mm but less than 3 mm		7210.90	- Other
	7209.13	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm			Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.
	7209.14	-- Of a thickness of less than 0.5 mm			- 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 :
		- Other, in coils, not further worked than cold-rolled (cold-reduced) :		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
	7209.21	-- Of a thickness of 3 mm or more		7211.12	-- Other, of a thickness of 4.75 mm or more
	7209.22	-- Of a thickness exceeding 1 mm but less than 3 mm		7211.19	-- Other
	7209.23	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm			- Other, not further worked than hot-rolled :
	7209.24	-- Of a thickness of less than 0.5 mm		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
		- Other, not further worked than hot-rolled :		7211.22	-- Other, of a thickness of 4.75 mm or more
		-- Of a thickness of 3 mm or more		7211.29	-- Other

Heading No.	H.S. Code		Heading No.	H.S. Code	
	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		7215.20	- Other, not further worked than cold-formed or cold-finished, containing by weight less than 0.25 % of carbon
		- Other, not further worked than cold-rolled (cold-reduced) :		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
	7211.41	-- Containing by weight less than 0.25 % of carbon		7215.40	- Other, not further worked than cold-formed or cold-finished, containing by weight 0.6 % or more of carbon
	7211.49	-- Other		7215.90	- Other
72.12	7211.90	- Other	72.16		Angles, shapes and sections of iron or non-alloy steel.
		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.		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
	7212.10	- Plated or coated with tin			- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :
		- Electrolytically plated or coated with zinc :		7216.21	-- L sections
	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		7216.22	-- T sections
		-- Other			- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more :
	7212.29	-- Other		7216.31	-- U sections
	7212.30	- Otherwise plated or coated with zinc		7216.32	-- I sections
	7212.40	- Painted, varnished or plastic coated		7216.33	-- H sections
	7212.50	- Otherwise plated or coated		7216.40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more
	7212.60	- Clad		7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.		7216.60	- Angles, shapes and sections, not further worked than cold-formed or cold-finished
	7213.10	- Containing indentations, ribs, grooves or other deformations produced during the rolling process		7216.90	- Other
	7213.20	- Of free-cutting steel	72.17		Wire of iron or non-alloy steel.
		- Other, containing by weight less than 0.25 % of carbon :		7217.11	- Containing by weight less than 0.25 % of carbon :
	7213.31	-- Of circular cross-section measuring less than 14 mm in diameter			-- Not plated or coated, whether or not polished
	7213.39	-- Other		7217.12	-- Plated or coated with zinc
		- Other, containing by weight 0.25 % or more but less than 0.6 % of carbon :		7217.13	-- Plated or coated with other base metals
	7213.41	-- Of circular cross-section measuring less than 14 mm in diameter		7217.19	-- Other
	7213.49	-- Other			- Containing by weight 0.25 % or more but less than 0.6 % of carbon :
	7213.50	- Other, containing by weight 0.6 % or more of carbon		7217.21	-- Not plated or coated, whether or not polished
72.14		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.		7217.22	-- Plated or coated with zinc
	7214.10	- Forged		7217.23	-- Plated or coated with other base metals
	7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling		7217.29	-- Other
	7214.30	- Of free-cutting steel			- Containing by weight 0.6 % or more of carbon :
	7214.40	- Other, containing by weight less than 0.25 % of carbon		7217.31	-- Not plated or coated, whether or not polished
	7214.50	- Other, containing by weight 0.25 % or more but less than 0.6 % of carbon		7217.32	-- Plated or coated with zinc
	7214.60	- Other, containing by weight 0.6 % or more of carbon		7217.33	-- Plated or coated with other base metals
				7217.39	-- Other
72.15		Other bars and rods of iron or non-alloy steel.	72.18		III. STAINLESS STEEL
	7215.10	- Of free-cutting steel, not further worked than cold-formed or cold-finished			Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.
				7218.10	- Ingots and other primary forms
				7218.90	- Other

Heading No	H.S. Code		Heading No.	H.S. Code	
72.19		Flat-rolled products of stainless steel, of a width of 600 mm or more.	72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more.
		- Not further worked than hot-rolled, in coils :		7225.10	- Of silicon-electrical steel
7219.11		-- Of a thickness exceeding 10 mm		7225.20	- Of high speed steel
7219.12		-- Of a thickness of 4.75 mm or more but not exceeding 10 mm		7225.30	- Other, not further worked than hot-rolled, in coils
7219.13		-- Of a thickness of 3 mm or more but less than 4.75 mm		7225.40	- Other, not further worked than hot-rolled, not in coils
7219.14		-- Of a thickness of less than 3 mm		7225.50	- Other, not further worked than cold-rolled (cold-reduced)
		- Not further worked than hot-rolled, not in coils :	72.25	7225.90	- Other
7219.21		-- Of a thickness exceeding 10 mm			Flat-rolled products of other alloy steel, of a width of less than 600 mm.
7219.22		-- Of a thickness of 4.75 mm or more but not exceeding 10 mm		7226.10	- Of silicon-electrical steel
7219.23		-- Of a thickness of 3 mm or more but less than 4.75 mm		7226.20	- Of high speed steel
7219.24		-- Of a thickness of less than 3 mm		7226.91	- Other :
		- Not further worked than cold-rolled (cold-reduced) :		7226.92	-- Not further worked than hot-rolled
7219.31		-- Of a thickness of 4.75 mm or more	72.27	7226.99	-- Not further worked than cold-rolled (cold-reduced)
7219.32		-- Of a thickness of 3 mm or more but less than 4.75 mm			-- Other
7219.33		-- Of a thickness exceeding 1 mm but less than 3 mm			Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.
7219.34		-- Of a thickness of 0.5 mm or more but not exceeding 1 mm		7227.10	- Of high speed steel
7219.35		-- Of a thickness of less than 0.5 mm		7227.20	- Of silico-manganese steel
7219.90		- Other	72.28	7227.90	- Other
72.20		Flat-rolled products of stainless steel, of a width of less than 600 mm.			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.
		- Not further worked than hot-rolled :		7228.10	- Bars and rods, of high speed steel
7220.11		-- Of a thickness of 4.75 mm or more		7228.20	- Bars and rods, of silico-manganese steel
7220.12		-- Of a thickness of less than 4.75 mm		7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded
7220.20		- Not further worked than cold-rolled (cold-reduced)		7228.40	- Other bars and rods, not further worked than forged
7220.90		- Other		7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished
72.21	7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	72.29		- Other bars and rods
72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.		7228.60	- Angles, shapes and sections
7222.10		- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded		7228.80	- Hollow drill bars and rods
7222.20		- Bars and rods, not further worked than cold-formed or cold-finished			Wire of other alloy steel.
7222.30		- Other bars and rods		7229.10	- Of high speed steel
7222.40		- Angles, shapes and sections		7229.20	- Of silico-manganese steel
72.23	7223.00	Wire of stainless steel.		7229.90	- Other
		IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL			
72.24		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.			
7224.10		- Ingots and other primary forms			
7224.90		- Other			

Chapter 73		Heading No.	H.S. Code	
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.	H.S. Code			
73.01				7305.20 - Casing of a kind used in the drilling for oil or gas
				- Other, welded :
				7305.31 -- Longitudinally welded
				7305.39 -- Other
				7305.90 - Other
		73.06		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 the drilling for oil or gas
				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
		73.07		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
				- Other, of stainless steel :
				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		Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
				7309.00
				7305.20 - Casing of a kind used in the drilling for oil or gas
				- Other, welded :
				7305.31 -- Longitudinally welded
				7305.39 -- Other
				7305.90 - Other
		73.06		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 the drilling for oil or gas
				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
		73.07		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
				- Other, of stainless steel :
				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		Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
				7309.00
				7305.20 - Casing of a kind used in the drilling for oil or gas
				- Other, welded :
				7305.31 -- Longitudinally welded
				7305.39 -- Other
				7305.90 - Other
		73.06		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 the drilling for oil or gas
				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
		73.07		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
				- Other, of stainless steel :
				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		Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
				7309.00
				7305.20 - Casing of a kind used in the drilling for oil or gas
				- Other, welded :
				7305.31 -- Longitudinally welded
				7305.39 -- Other
				7305.90 - Other
		73.06		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 the drilling for oil or gas
				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
		73.07		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
				- Other, of stainless steel :
				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

Heading No.	H.S. Code		Heading No.	H.S. Code	
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	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.
	7310.10	- Of a capacity of 50 l or more			
		- Of a capacity of less than 50 l :	73.18		Screws, bolts, nuts, coach-screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.
	7310.21	-- Cans which are to be closed by soldering or crimping			- Threaded articles :
	7310.29	-- Other		7318.11	-- Coach screws
73.11	7311.00	Containers for compressed or liquefied gas, of iron or steel.		7318.12	-- Other wood screws
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.		7318.13	-- Screw hooks and screw rings
	7312.10	- Stranded wire, ropes and cables		7318.14	-- Self-tapping screws
	7312.90	- Other		7318.15	-- Other screws and bolts, whether or not with their nuts or washers
73.13	7313.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.		7318.16	-- Nuts
				7318.19	-- Other
					- Non-threaded articles :
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.		7318.21	-- Spring washers and other lock washers
		- Woven products :		7318.22	-- Other washers
	7314.11	-- Of stainless steel		7318.23	-- Rivets
	7314.19	-- Other		7318.24	-- Cotters and cotter-pins
	7314.20	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	73.19	7318.29	-- Other
	7314.30	- Other grill, netting and fencing, welded at the inter-section		7319.10	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettes 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.
		- Other grill, netting and fencing :		7319.20	- Sewing, darning or embroidery needles
	7314.41	-- Plated or coated with zinc		7319.20	- Safety pins
	7314.42	-- Plastic coated		7319.30	- Other pins
	7314.49	-- Other		7319.90	- Other
	7314.50	- Expanded metal	73.20		Springs and leaves for springs, of iron or steel.
				7320.10	- Leaf-springs and leaves therefor
73.15		Chain and parts thereof, of iron or steel.		7320.20	- Helical springs
		- Articulated link chain and parts thereof :		7320.90	- Other
	7315.11	-- Roller chain	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.
	7315.12	-- Other chain			- Cooking appliances and plate warmers :
	7315.19	-- Parts		7321.11	-- For gas fuel or for both gas and other fuels
	7315.20	- Skid chain			-- For liquid fuel
		- Other chain :		7321.12	-- For solid fuel
	7315.81	-- Stud - link		7321.13	-- Other appliances :
	7315.82	-- Other, welded link		7321.81	-- For gas fuel or both gas and other fuels
	7315.89	-- Other		7321.82	-- For liquid fuel
	7315.90	- Other parts		7321.83	-- For solid fuel
73.16	7316.00	Anchors, grapnels and parts thereof, of iron or steel.		7321.90	- Parts

Heading No.	H.S. Code	
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
		- Baths :
	7324.21	-- Of cast iron, whether or not enamelled
	7324.29	-- Other
	7324.90	- Other, including parts
73.25		Other cast articles of iron or steel.
	7325.10	- Of non-malleable cast iron
		- Other :
	7325.91	-- Grinding balls and similar articles for mills
	7325.99	-- Other
73.26		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

Element	Limiting content % by weight
Ag Silver	0.25
As Arsenic	0.5
Cd Cadmium	1.3
Cr Chromium	1.4
Mg Magnesium	0.8
Pb Lead	1.5
S Sulphur	0.7
Sn Tin	0.8
Te Tellurium	0.8
Zn Zinc	1
Zr Zirconium	0.3
Other elements*, each	0.3

* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) Copper alloys

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

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

(ii) the total content by weight of such other elements exceeds 2.5 %.

(c) Master alloys

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

Headings 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.	H.S. Code	
74.01		Copper mattes; cement copper (precipitated copper).
	7401.10	- Copper mattes
	7401.20	- Cement copper (precipitated copper)
74.02	7402.00	Unrefined copper; copper anodes for electrolytic refining.
74.03		Refined copper and copper alloys, unwrought.
		- Refined copper:
	7403.11	-- Cathodes and sections of cathodes
	7403.12	-- Wire-bars
	7403.13	-- Billets
	7403.19	-- Other
		- Copper alloys:
	7403.21	-- Copper-zinc base alloys (brass)
	7403.22	-- Copper-tin base alloys (bronze)
	7403.23	-- Copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver)
	7403.29	-- Other copper alloys (other than master alloys of heading No. 74.05)
74.04	7404.00	Copper waste and scrap.
74.05	7405.00	Master alloys of copper.
74.06		Copper powders and flakes.
	7406.10	- Powders of non-lamellar structure
	7406.20	- Powders of lamellar structure; flakes
74.07		Copper bars, rods and profiles.
	7407.10	- Of refined copper
		- Of copper alloys:
	7407.21	-- Of copper-zinc base alloys (brass)
	7407.22	-- Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver)
	7407.29	-- Other
74.08		Copper wire.
		- Of refined copper:
	7408.11	-- Of which the maximum cross-sectional dimension exceeds 6 mm
	7408.19	-- Other

Heading No.	H.S. Code		Heading No.	H.S. Code	
		- Of copper alloys :			
	7408.21	-- Of copper-zinc base alloys (brass)	74.15		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.
	7408.22	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)			
	7408.29	-- Other			
74.09		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.		7415.10	- Nails and tacks, drawing pins, staples and similar articles
		- Of refined copper :			- Other articles, not threaded :
	7409.11	-- In coils		7415.21	-- Washers (including spring washers)
	7409.19	-- Other		7415.29	-- Other
		- Of copper-zinc base alloys (brass) :			- Other threaded articles :
	7409.21	-- In coils		7415.31	-- Screws for wood
	7409.29	-- Other		7415.32	-- Other screws; bolts and nuts
		- Of copper-tin base alloys (bronze) :		7415.39	-- Other
	7409.31	-- In coils	74.16	7416.00	Copper springs.
	7409.39	-- Other			
	7409.40	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	74.17	7417.00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.
	7409.90	- Of other copper alloys	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.
74.10		Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.		7418.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like
		- Not backed :			
	7410.11	-- Of refined copper		7418.20	- Sanitary ware and parts thereof
	7410.12	-- Of copper alloys	74.19		Other articles of copper.
		- Backed :			
	7410.21	-- Of refined copper		7419.10	- Chain and parts thereof
	7410.22	-- Of copper alloys			- Other :
74.11		Copper tubes and pipes.		7419.91	-- Cast, moulded, stamped or forged, but not further worked
	7411.10	- Of refined copper		7419.99	-- Other
		- Of copper alloys :			
	7411.21	-- Of copper-zinc base alloys (brass)			
	7411.22	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)			
	7411.29	-- Other			
74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).			
	7412.10	- Of refined copper			
	7412.20	- Of copper alloys			
74.13	7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.			
74.14		Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.			
	7414.10	- Endless bands, for machinery			
	7414.90	- 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

Element	Limiting content % by weight
Fe Iron	0.5
O Oxygen	0.4
Other elements, each	0.3

(b) Nickel alloys

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

- (i) the content by weight of cobalt exceeds 1.5 %,
- (ii) the content by weight of at least one of the other elements shall be 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.	H.S. Code	
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.
	7501.10	- Nickel mattes
	7501.20	- Nickel oxide sinters and other intermediate products of nickel metallurgy
75.02		Unwrought nickel.
	7502.10	- Nickel, not alloyed
	7502.20	- Nickel alloys
75.03	7503.00	Nickel waste and scrap.
75.04	7504.00	Nickel powders and flakes.
75.05		Nickel bars, rods, profiles and wire.
		- Bars, rods and profiles :
	7505.11	-- Of nickel, not alloyed
	7505.12	-- Of nickel alloys
		- Wire :
	7505.21	-- Of nickel, not alloyed
	7505.22	-- Of nickel alloys

Heading No.	H.S. Code	
75.06		Nickel plates, sheets, strip and foil.
	7506.10	- Of nickel, not alloyed
	7506.20	- Of nickel alloys
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).
		- Tubes and pipes :
	7507.11	-- Of nickel, not alloyed
	7507.12	-- Of nickel alloys
	7507.20	- Tube or pipe fittings
75.08	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 (1), each	0.1 (2)

(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.
 (2) Copper is permitted in a proportion greater than 0.1 % but not more than 0.2 %, provided that neither the chromium nor manganese content exceeds 0.05 %.

(b) Aluminium alloys		Heading No.	H.S. Code	
Metallic substances in which aluminium predominates by weight over each of the other elements, provided that :		76.08		Aluminium tubes and pipes.
(i) the content by weight of at least one of the other elements or of iron plus silicon taken together shall be greater than the limit specified in the foregoing table; or			7608.10	- Of aluminium, not alloyed
(ii) the total content by weight of such other elements exceeds 1 %.			7608.20	- Of aluminium alloys
		76.09	7609.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).
		76.10		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.
Heading No.	H.S. Code			
76.01				Unwrought aluminium.
	7601.10			- Aluminium, not alloyed
	7601.20		7610.10	- Aluminium alloys
76.02	7602.00		7610.90	Aluminium waste and scrap.
76.03		76.11	7611.00	Aluminium powders and flakes.
	7603.10			- Powders of non-lamellar structure
	7603.20			- Powders of lamellar structure; flakes
76.04		76.12		Aluminium bars, rods and profiles.
	7604.10			- Of aluminium, not alloyed
				- Of aluminium alloys :
	7604.21			-- Hollow profiles
	7604.29		7612.10	-- Other
76.05		76.13	7612.90	Aluminium wire.
				- Of aluminium, not alloyed :
	7605.11		76.14	-- Of which the maximum cross-sectional dimension exceeds 7 mm
	7605.19			-- Other
			7614.10	- Of aluminium alloys :
	7605.21		7614.90	-- Of which the maximum cross-sectional dimension exceeds 7 mm
	7605.29		76.15	-- Other
76.06				Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.
				- Rectangular (including square) :
	7606.11		7615.10	-- Of aluminium, not alloyed
	7606.12			-- Of aluminium alloys
			7615.20	- Other :
	7606.91		76.16	-- Of aluminium, not alloyed
	7606.92			-- Of aluminium alloys
76.07				Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.
				- Not backed :
	7607.11		7616.10	-- Rolled but not further worked
	7607.19			-- Other
	7607.20		7616.90	- Backed
				Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
				Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
				Aluminium containers for compressed or liquefied gas.
				Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.
				- With steel core
				- Other
				Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.
				- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like
				- Sanitary ware and parts thereof
				Other articles of aluminium.
				- Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles
				- Other

Chapter 77

(Reserved for possible future use in the Harmonized System)

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.	H.S. Code	
78.01		Unwrought lead.
	7801.10	- Refined lead
		- Other :
	7801.91	-- Containing by weight antimony as the principal other element
	7801.99	-- Other
78.02	7802.00	Lead waste and scrap.
78.03	7803.00	Lead bars, rods, profiles and wire.
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.
		- Plates, sheets, strip and foil :
	7804.11	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm
	7804.19	-- Other
	7804.20	- Powders and flakes
78.05	7805.00	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).
78.06	7806.00	Other articles of lead.

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 micrometres (microns) mesh. It must contain at least 85 % by weight of metallic zinc.

Heading No.	H.S. Code	
79.01		Unwrought zinc.
		- 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
79.02	7902.00	Zinc waste and scrap.
79.03		Zinc dust, powders and flakes.
	7903.10	- Zinc dust
	7903.90	- Other
79.04	7904.00	Zinc bars, rods, profiles and wire.
79.05	7905.00	Zinc plates, sheets, strip and foil.
79.06	7906.00	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).
79.07		Other articles of zinc.
	7907.10	- Gutters, roof capping, skylight frames and other fabricated building components
	7907.90	- Other

Chapter 80

Tin and articles thereof

Notes.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

Fiat-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 shall be equal to or greater than the limit specified in the foregoing table.

Heading No.	H.S. Code		Heading No.	H.S. Code	
80.01		Unwrought tin.		8102.92	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil
	8001.10	- Tin, not alloyed		8102.93	-- Wire
	8001.20	- Tin alloys		8102.99	-- Other
80.02	8002.00	Tin waste and scrap.	81.03		Tantalum and articles thereof, including waste and scrap.
80.03	8003.00	Tin bars, rods, profiles and wire.	8103.10		- Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders
80.04	8004.00	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	8103.90		- Other
80.05		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.	81.04		Magnesium and articles thereof, including waste and scrap.
	8005.10	- Foil	8104.11		- Unwrought magnesium :
	8005.20	- Powders and flakes	8104.19		-- Containing at least 99.8% by weight of magnesium
80.06	8006.00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	8104.20		-- Other
80.07	8007.00	Other articles of tin.	8104.30		- Waste and scrap
			8104.30		- Rasplings, turnings and granules, graded according to size; powders
			8104.90		- Other
			81.05		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.
			8105.10		- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders
			8105.90		- Other
			81.06		Bismuth and articles thereof, including waste and scrap.
			8106.00		- Other
			81.07		Cadmium and articles thereof, including waste and scrap.
			8107.10		- Unwrought cadmium; waste and scrap; powders
			8107.90		- Other
			81.08		Titanium and articles thereof, including waste and scrap.
			8108.10		- Unwrought titanium; waste and scrap.
			8108.90		- Other
			81.09		Zirconium and articles thereof, including waste and scrap.
			8109.10		- Unwrought zirconium; waste and scrap; powders
			8109.90		- Other
			81.10		Antimony and articles thereof, including waste and scrap.
			8110.00		- Other
			81.11		Manganese and articles thereof, including waste and scrap.
			8111.00		- Other
			81.12		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.
			8112.11		- Beryllium :
			8112.19		-- Unwrought; waste and scrap; powders
					-- Other

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" shall apply, *mutatis mutandis*, to this Chapter.

Heading No.	H.S. Code		Heading No.	H.S. Code	
	8112.20	- Chromium	82.01		Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scateurs of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
	8112.30	- Germanium		8201.10	- Spades and shovels
	8112.40	- Vanadium		8201.20	- Forks
		- Other :		8201.30	- Mattocks, picks, hoes and rakes
	8112.91	-- Unwrought; waste and scrap; powders		8201.40	- Axes, bill hooks and similar hewing tools
	8112.99	-- Other		8201.50	- One-handed scateurs (including poultry shears)
81.13	8113.00	Cermets and articles thereof, including waste and scrap.		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
				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
			82.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.
				8203.10	- Files, rasps and similar tools
				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
			82.04		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.
					- Hand-operated spanners and wrenches :
				8204.11	-- Non-adjustable
				8204.12	-- Adjustable
				8204.20	- Interchangeable spanner sockets, with or without handles
			82.05		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; 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

Chapter 82

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

Notes.

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 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.	H.S. Code		Heading No.	H.S. Code	
		- Other hand tools (including glaziers' diamonds) :	82.12		Razors and razor blades (including razor blade blanks in strips).
	8205.51	-- Household tools		8212.10	- Razors
	8205.59	-- Other		8212.20	- Safety razor blades, including razor blade blanks in strips
	8205.60	- Blow lamps		8212.90	- Other parts
	8205.70	- Vices, clamps and the like			
	8205.80	- Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	82.13	8213.00	Scissors, tailors' shears and similar shears, and blades therefor.
82.06	8206.00	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale.	82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).
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.		8214.10	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor.
		- Rock drilling or earth boring tools :		8214.20	- Manicure or pedicure sets and instruments (including nail files)
	8207.11	-- With working part of sintered metal carbide or cermets		8214.90	- Other
	8207.12	-- With working part of other material	82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.
	8207.20	- Dies for drawing or extruding metal		8215.10	- Sets of assorted articles containing at least one article plated with precious metal
	8207.30	- Tools for pressing, stamping or punching		8215.20	- Other sets of assorted articles
	8207.40	- Tools for tapping or threading			- Other :
	8207.50	- Tools for drilling, other than for rock drilling		8215.91	-- Plated with precious metal
	8207.60	- Tools for boring or broaching		8215.99	-- Other
	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			
		- Other :			
	8211.91	-- Tables knives having fixed blades			
	8211.92	-- Other knives having fixed blades			
	8211.93	-- Knives having other than fixed blades			
	8211.94	-- Blades			

Chapter 83		Heading No.	H.S. Code
Miscellaneous articles of base metal		83.05	
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.		8305.10	- Fittings for loose-leaf binders or files
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 wheel or tyre fitted thereto is less than 30 mm.		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
Heading No.	H.S. Code		
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.	83.07	Flexible tubing of base metal, with or without fittings.
	8301.10 - Padlocks	8307.10	- Of iron or steel
	8301.20 - Locks of a kind used for motor vehicles	8307.90	- Of other base metal
	8301.30 - Locks of a kind used for furniture		
	8301.40 - Other locks	83.06	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.
	8301.50 - Clasps and frames with clasps, incorporating locks	8308.10	- Hooks, eyes and eyelets
	8301.60 - Parts	8308.20	- Tubular or bifurcated rivets
	8301.70 - Keys presented separately	8308.90	- Other, including parts
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	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.
	8302.10 - Hinges	8309.10	- Crown corks
	8302.20 - Castors	8309.90	-- Other
	8302.30 - Other mountings, fittings and similar articles suitable for motor vehicles	83.10	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05.
	- Other mountings, fittings and similar articles :		
	8302.41 -- Suitable for buildings	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.
	8302.42 -- Other, suitable for furniture	8311.10	- Coated electrodes of base metal, for electric arc-welding
	8302.49 -- Other	8311.20	- Cored wire of base metal, for electric arc-welding
	8302.50 - Hat-racks, hat-pegs, brackets and similar fixtures		
	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.		

Heading No.	H.S. Code	
	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 unhardened vulcanised 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 headings 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);
 - (i) 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 headings 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 headings 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 in one or more of the headings Nos. 84.01 to 84.24 and at the same time to a description in 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 in 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 in 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 in 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 in 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 No. 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.	H.S. Code	
84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.
	8401.10	- Nuclear reactors
	8401.20	- Machinery and apparatus for isotopic separation, and parts thereof
	8401.30	- Fuel elements (cartridges), non-irradiated
	8401.40	- Parts of nuclear reactors
84.02		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.
		- Steam or other vapour generating boilers :
	8402.11	-- Watertube boilers with a steam production exceeding 45 t per hour
	8402.12	-- Watertube boilers with a steam production not exceeding 45 t per hour
	8402.19	-- Other vapour generating boilers, including hybrid boilers
	8402.20	- Super-heated water boilers
	8402.90	- Parts
84.03		Central heating boilers other than those of heading No. 84.02.
	8403.10	- Boilers
	8403.90	- Parts

Heading No.	H.S. Code		Heading No.	H.S. Code	
84.04		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.	84.10		Hydraulic turbines, water wheels, and regulators therefor.
	8404.10	- Auxiliary plant for use with boilers of heading No. 84.02 or 84.03		8410.11	- Hydraulic turbines and water wheels : -- Of a power not exceeding 1,000 kW
	8404.20	- Condensers for steam or other vapour power units		8410.12	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW
	8404.90	- Parts		8410.13	-- Of a power exceeding 10,000 kW
84.05		Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	84.11		Turbo-jets, turbo-propellers and other gas turbines.
	8405.10	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers		8411.11	- Turbo-jets : -- Of a thrust not exceeding 25 kN
	8405.90	- Parts		8411.12	-- Of a thrust exceeding 25 kN
84.06		Steam turbines and other vapour turbines.		8411.21	- Turbo-propellers : -- Of a power not exceeding 1,100 kW
		- Turbines :		8411.22	-- Of a power exceeding 1,100 kW
	8406.11	-- For marine propulsion			- Other gas turbines :
	8406.19	-- Other		8411.81	-- Of a power not exceeding 5,000 kW
	8406.90	- Parts		8411.82	-- Of a power exceeding 5,000 kW
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.			- Parts :
	8407.10	- Aircraft engines		8411.91	-- Of turbo-jets or turbo-propellers
		- Marine propulsion engines :		8411.99	-- Other
	8407.21	-- Outboard motors	84.12		Other engines and motors.
	8407.29	-- Other		8412.10	- Reaction engines other than turbo-jets
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :			- Hydraulic power engines and motors :
	8407.31	-- Of a cylinder capacity not exceeding 50 cc		8412.21	-- Linear acting (cylinders)
	8407.32	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc		8412.29	-- Other
	8407.33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc			- Pneumatic power engines and motors :
	8407.34	-- Of a cylinder capacity exceeding 1,000 cc		8412.31	-- Linear acting (cylinders)
	8407.90	- Other engines		8412.39	-- Other
84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).		8412.80	- Other
	8408.10	- Marine propulsion engines		8412.90	- Parts
	8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87	84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.
	8408.90	- Other engines			- Pumps fitted or designed to be fitted with a measuring device :
84.09		Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.		8413.11	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages
	8409.10	- For aircraft engines		8413.19	-- Other
		- Other :		8413.20	- Hand pumps, other than those of subheading No. 8413.11 or 8413.19
	8409.91	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines		8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines
	8409.99	-- Other		8413.40	- Concrete pumps
				8413.50	- Other reciprocating positive displacement pumps
				8413.60	- Other rotary positive displacement pumps
				8413.70	- Other centrifugal pumps
					- Other pumps; liquid elevators
				8413.81	-- Pumps
				8413.82	-- Liquid elevators

Heading No.	H.S. Code		Heading No.	H.S. Code	
		- Parts :			- Refrigerators, household type :
	8413.91	-- Of pumps	8418.21	-- Compression-type	
	8413.92	-- Of liquid elevators	8418.22	-- Absorption-type, electrical	
84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	8418.29	-- Other	
	8414.10	- Vacuum pumps	8418.30	- Freezers of the chest type, not exceeding 800 l capacity	
	8414.20	- Hand- or foot-operated air pumps	8418.40	- Freezers of the upright type, not exceeding 900 l capacity	
	8414.30	- Compressors of a kind used in refrigerating equipment	8418.50	- Refrigerating or freezing display counters, cabinets, show-cases and the like	
	8414.40	- Air compressors mounted on a wheeled chassis for towing		- Other refrigerating or freezing equipment, heat pumps :	
		- Fans :	8418.61	-- Compression type units whose condensers are heat exchangers	
	8414.51	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	8418.69	-- Other	
	8414.59	-- Other		- Parts :	
	8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm	8418.91	-- Furniture designed to receive refrigerating or freezing equipment	
	8414.80	- Other	8418.99	-- Other	
	8414.90	- Parts	84.19		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, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.
84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.			- Instantaneous or storage water heaters non-electric
	8415.10	- Window or wall types, self-contained			- Instantaneous gas water heaters
		- Other	8419.11	-- Instantaneous gas water heaters	
	8415.81	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	8419.19	-- Other	
	8415.82	-- Other, incorporating a refrigerating unit	8419.20	- Medical, surgical or laboratory sterilisers	
	8415.83	-- Not incorporating a refrigerating unit		- Dryers :	
	8415.90	- Parts	8419.31	-- For agricultural products	
84.16		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances.	8419.32	-- For wood, paper pulp, paper or paperboard	
	8416.10	- Furnace burners for liquid fuel	8419.39	-- Other	
	8416.20	- Other furnace burners, including combination burners	8419.40	- Distilling or rectifying plant	
	8416.30	- Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	8419.50	- Heat exchange units	
	8416.90	- Parts	8419.60	- Machinery for liquefying air or gas	
84.17		Industrial or laboratory furnaces and ovens, including incinerators, non-electric.		- Other machinery, plant and equipment :	
	8417.10	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	8419.81	-- For making hot drinks or for cooking or heating food	
	8417.20	- Bakery ovens, including biscuit ovens	8419.89	-- Other	
	8417.80	- Other	8419.90	- Parts	
	8417.90	- Parts	84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15.	8420.10	- Calendering or other rolling machines	
	8418.10	- Combined refrigerator-freezers, fitted with separate external doors		- Parts :	
			8420.91	-- Cylinders	
			8420.99	-- Other	
			8421		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.
					- Centrifuges, including centrifugal dryers
			8421 11	-- Cream separators	

Heading No.	H.S. Code		Heading No.	H.S. Code	
	8421.12	-- Clothes-dryers			- Other appliances :
	8421.19	-- Other		8424.81	-- Agricultural or horticultural
		- Filtering or purifying machinery and apparatus for liquids :		8424.89	-- Other
	8421.21	-- For filtering or purifying water		8424.90	- Parts
	8421.22	-- For filtering or purifying beverages other than water	84.25		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.
	8421.23	-- Oil or petrol-filters for internal combustion engines			- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles :
	8421.29	-- Other		8425.11	-- Powered by electric motor
		- Filtering or purifying machinery and apparatus for gases :		8425.19	-- Other
	8421.31	-- Intake air filters for internal combustion engines		8425.20	- Pit-head winding gear; winches specially designed for use underground
	8421.39	-- Other			- Other winches; capstans :
		- Parts :		8425.31	-- Powered by electric motor
	8421.91	-- Of centrifuges, including centrifugal dryers		8425.39	-- Other
	8421.99	-- Other			- Jacks; hoists of a kind used for raising vehicles :
84.22		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.		8425.41	-- Built-in jacking systems of a type used in garages
		- Dish washing machines :		8425.42	-- Other jacks and hoists, hydraulic
	8422.11	-- Of the household type		8425.49	-- Other
	8422.19	-- Other	84.26		Derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.
	8422.20	- Machinery for cleaning or drying bottles or other containers			- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :
	8422.30	- Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages		8426.11	-- Overhead travelling cranes on fixed support
	8422.40	- Other packing or wrapping machinery		8426.12	-- Mobile lifting frames on tyres and straddle carriers
	8422.90	- Parts		8426.19	-- Other
84.23		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.		8426.20	- Tower cranes
	8423.10	- Personal weighing machines, including baby scales; household scales		8426.30	- Portal or pedestal jib cranes
	8423.20	- Scales for continuous weighing of goods on conveyors			- Other machinery, self-propelled :
	8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales		8426.41	-- On tyres
		- Other weighing machinery :		8426.49	-- Other
	8423.81	-- Having a maximum weighing capacity not exceeding 30 kg			- Other machinery :
	8423.82	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg		8426.91	-- Designed for mounting on road vehicles
	8423.89	-- Other		8426.99	-- Other
	8423.90	- Weighing machine weights of all kinds; parts of weighing machinery	84.27		Fork-lift trucks; other works trucks fitted with lifting or handling equipment.
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.		8427.10	- Self-propelled trucks powered by an electric motor
	8424.10	- Fire extinguishers, whether or not charged		8427.20	- Other self-propelled trucks
	8424.20	- Spray guns and similar appliances		8427.90	- Other trucks
	8424.30	- Steam or sand blasting machines and similar jet projecting machines	84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).
				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

Heading No.	H.S. Code		Heading No.	H.S. Code	
	8428.40	- Escalators and moving walkways		8431.43	-- Parts of boring or sinking machinery of subheading No. 8430.41 or 8430.49
	8428.50	- Mine wagon pushers, locomotive or wagon tracers, wagon tippers and similar railway wagon handling equipment		8431.49	-- Other
	8428.60	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.
	8428.90	- Other machinery		8432.10	- Ploughs
84.29		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.			- Harrows, scarifiers, cultivators, weeders and hoes :
		- Bulldozers and angledozers :		8432.21	-- Disc harrows
	8429.11	-- Track laying		8432.29	-- Other
	8429.19	-- Other		8432.30	- Seeders, planters and transplanters
	8429.20	- Graders and levellers		8432.40	- Manure spreaders and fertiliser distributors
	8429.30	- Scrapers		8432.80	- Other machinery
	8429.40	- Tamping machines and road rollers		8432.90	- Parts
		- Mechanical shovels, excavators and shovel loaders :	84.33		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37.
	8429.51	-- Front-end shovel loaders			- Mowers for lawns, parks or sports-grounds :
	8429.52	-- Machinery with a 360° revolving superstructure		8433.11	-- Powered, with the cutting device rotating in a horizontal plane
	8429.59	-- Other		8433.19	-- Other
84.30		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.		8433.20	- Other mowers, including cutter bars for tractor mounting
	8430.10	- Pile-drivers and pile-extractors		8433.30	- Other haymaking machinery
	8430.20	- Snow-ploughs and snow-blowers		8433.40	- Straw or fodder balers, including pick-up balers
		- Coal or rock cutters and tunnelling machinery :			- Other harvesting machinery; threshing machinery :
	8430.31	-- Self-propelled		8433.51	-- Combine harvester-threshers
	8430.39	-- Other		8433.52	-- Other threshing machinery
		- Other boring or sinking machinery :		8433.53	-- Root or tuber harvesting machines
	8430.41	-- Self-propelled		8433.59	-- Other
	8430.49	-- Other		8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce
	8430.50	- Other machinery, self-propelled		8433.90	- Parts
		- Other machinery, not self-propelled :	84.34		Milking machines and dairy machinery.
	8430.61	-- Tamping or compacting machinery		8434.10	- Milking machines
	8430.62	-- Scrapers		8434.20	- Dairy machinery
	8430.69	-- Other		8434.90	- Parts
84.31		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 :	84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.
	8431.31	-- Of lifts, skip hoists or escalators		8435.10	- Machinery
	8431.39	-- Other		8435.90	- Parts
		- 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			

Heading No.	H.S. Code		Heading No.	H.S. Code	
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.		8441.20	- Machines for making bags, sacks or envelopes
	8436.10	- Machinery for preparing animal feeding stuffs		8441.30	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding
	8436.21	- Poultry-keeping machinery; poultry incubators and brooders :		8441.40	- Machines for moulding articles in paper pulp, paper or paperboard
	8436.29	-- Other		8441.80	- Other machinery
	8436.80	- Other machinery	84.42	8441.90	- Parts
		- Parts :			Machinery, apparatus and equipment (other than the machine-tools of headings 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).
	8436.91	-- Of poultry-keeping machinery or poultry incubators and brooders		8442.10	- Phototype-setting and composing machines
	8436.99	-- Other		8442.20	- Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device
84.37		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.		8442.30	- Other machinery, apparatus and equipment
	8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables		8442.40	- Parts of the foregoing machinery, apparatus or equipment
	8437.80	- Other machinery		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)
	8437.90	- Parts	84.43		Printing machinery; machines for uses ancillary to printing.
84.38		Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.			- Offset printing machinery :
	8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products		8443.11	-- Reel fed
	8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate		8443.12	-- Sheet fed, office type (sheet size not exceeding 22 x 36 cm)
	8438.30	- Machinery for sugar manufacture		8443.19	-- Other
	8438.40	- Brewery machinery			- Letterpress printing machinery, excluding flexographic printing :
	8438.50	- Machinery for the preparation of meat or poultry		8443.21	-- Reel fed
	8438.60	- Machinery for the preparation of fruits, nuts or vegetables		8443.29	-- Other
	8438.80	- Other machinery		8443.30	- Flexographic printing machinery
	8438.90	- Parts		8443.40	- Gravure printing machinery
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.		8443.50	- Other printing machinery
	8439.10	- Machinery for making pulp of fibrous cellulosic material		8443.60	- Machines for uses ancillary to printing
	8439.20	- Machinery for making paper or paperboard		8443.90	- Parts
	8439.30	- Machinery for finishing paper or paperboard			Machines for extruding, drawing, texturing or cutting man-made textile materials.
		- Parts :			Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including wet-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47.
	8439.91	-- Of machinery for making pulp of fibrous cellulosic material	84.44	8444.00	- Machines for preparing textile fibres :
	8439.99	-- Other			-- Carding machines
84.40		Book-binding machinery, including book-sewing machines.	84.45		
	8440.10	- Machinery			
	8440.90	- Parts			
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.			
	8441.10	- Cutting machines		8445.11	

Heading No.	H.S. Code		Heading No.	H.S. Code	
	8445.12	-- Combing machines			- Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery :
	8445.13	-- Drawing or roving machines			
	8445.19	-- Other	8448.51		-- Sinkers, needles and other articles used in forming stitches
	8445.20	- Textile spinning machines	8448.59		-- Other
	8445.30	- Textile doubling or twisting machines	8449.00		Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.
	8445.40	- Textile winding (including weft-winding) or reeling machines			
	8445.90	- Other			
14.45		Weaving machines (looms).	84.50		Household or laundry-type washing machines, including machines which both wash and dry.
	8446.10	- For weaving fabrics of a width not exceeding 30 cm			- Machines, each of a dry linen capacity not exceeding 10 kg :
		- For weaving fabrics of a width exceeding 30 cm, shuttle type :	8450.11		-- Fully-automatic machines
	8446.21	-- Power looms	8450.12		-- Other machines, with built-in centrifugal drier
	8446.29	-- Other	8450.19		-- Other
	8446.30	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	8450.20		- Machines, each of a dry linen capacity exceeding 10 kg
14.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	84.51		- Parts
		- Circular knitting machines :			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.
	8447.11	-- With cylinder diameter not exceeding 165 mm	8451.10		- Dry-cleaning machines
	8447.12	-- With cylinder diameter exceeding 165 mm	8451.21		- Drying machines :
	8447.20	- Flat knitting machines; stitch-bonding machines	8451.29		-- Each of a dry linen capacity not exceeding 10 kg
	8447.90	- Other	8451.30		-- Other
14.48		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 head-frames, hosiery needles).	8451.40		- Ironing machines and presses (including fusing presses)
		- Auxiliary machinery for machines of heading No. 84.44, 84.45, 84.46 or 84.47 :	8451.50		- Washing, bleaching or dyeing machines
	8448.11	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	8451.80		- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics
	8448.19	-- Other	8451.90		- Other machinery
	8448.20	- Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery	84.52		- Parts
		- Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery :			Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.
	8448.31	-- Card clothing	8452.10		- Sewing machines of the household type
	8448.32	-- Of machines for preparing textile fibres, other than card clothing	8452.21		- Other sewing machines :
	8448.33	-- Spindles, spindle flyers, spinning rings and ring travellers	8452.29		-- Automatic units
	8448.39	-- Other	8452.30		-- Other
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery :	8452.40		- Sewing machine needles
	8448.41	-- Shuttles	8452.30		- Furniture, bases and covers for sewing machines and parts thereof
	8448.42	-- Reeds for looms, healds and head-frames	8452.90		- Other parts of sewing machines
	8448.49	-- Other	84.53		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.
			8453.10		- Machinery for preparing, tanning or working hides, skins or leather

Heading No.	H.S. Code		Heading No.	H.S. Code	
	8453.20	- Machinery for making or repairing footwear		8459.31	- Other boring-milling machines :
	8453.80	- Other machinery		8459.39	-- Numerically controlled
	8453.90	- Parts		8459.40	-- Other
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.		8459.40	- Other boring machines
	8454.10	- Converters		8459.51	- Milling machines, knee-type :
	8454.20	- Ingot moulds and ladles		8459.59	-- Numerically controlled
	8454.30	- Casting machines		8459.61	-- Other
	8454.90	- Parts		8459.69	- Other milling machines :
84.55		Metal-rolling mills and rolls therefor.		8459.70	-- Numerically controlled
	8455.10	- Tube mills	84.60	8459.69	-- Other
	8455.21	- Other rolling mills :		8459.70	- Other threading or tapping machines
	8455.22	-- Hot or combination hot and cold			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.
	8455.30	- Rolls for rolling mills			- 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 :
	8455.90	- Other parts		8460.11	-- Numerically controlled
84.56		Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.		8460.19	-- Other
	8456.10	- Operated by laser or other light or photon beam processes		8460.21	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm :
	8456.20	- Operated by ultrasonic processes		8460.29	-- Numerically controlled
	8456.30	- Operated by electro-discharge processes			-- Other
	8456.90	- Other			- Sharpening (tool or cutter grinding) machines :
84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.		8460.31	-- Numerically controlled
	8457.10	- Machining centres		8460.39	-- Other
	8457.20	- Unit construction machines (single station)		8460.40	- Honing or lapping machines
	8457.30	- Multi-station transfer machines	84.61	8460.90	- Other
84.58		Lathes for removing metal.			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.
	8458.11	- Horizontal lathes :		8461.10	- Planing machines
	8458.19	-- Numerically controlled		8461.20	- Shaping or slotting machines
		- Other		8461.30	- Broaching machines
		- Other lathes :		8461.40	- Gear cutting, gear grinding or gear finishing machines
	8458.91	-- Numerically controlled		8461.50	- Sawing or cutting-off machines
	8458.99	-- Other		8461.90	- Other
84.59		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.	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.
	8459.10	- Way-type unit head machines		8462.10	- Forging or die-stamping machines (including presses) and hammers
		- Other drilling machines :			
	8459.21	-- Numerically controlled			
	8459.29	-- Other			

Heading No.	H.S. Code		Heading No.	H.S. Code	
		- Bending, folding, straightening or flattening machines (including presses) :		8466.20	- Work holders
	8462.21	-- Numerically controlled		8466.30	- Dividing heads and other special attachments for machine-tools
	8462.29	-- Other			- Other :
		- Shearing machines (including presses), other than combined punching and shearing machines :		8466.91	-- For machines of heading No. 84.64
	8462.31	-- Numerically controlled		8466.92	-- For machines of heading No. 84.65
	8462.39	-- Other		8466.93	-- For machines of headings Nos. 84.56 to 84.61
		- Punching or notching machines (including presses), including combined punching and shearing machines :		8466.94	-- For machines of heading No. 84.62 or 84.63
	8462.41	-- Numerically controlled	84.67		Tools for working in the hand, pneumatic or with self-contained non-electric motor.
	8462.49	-- Other			- Pneumatic :
		- Other :		8467.11	-- Rotary type (including combined rotary-percussion)
	8462.91	-- Hydraulic presses		8467.19	-- Other
	8462.99	-- Other			- Other tools :
84.63		Other machine-tools for working metal, sintered metal carbides or cermets, without removing material.		8467.81	-- Chain saws
	8463.10	- Draw-benches for bars, tubes, profiles, wire or the like		8467.89	-- Other
	8463.20	- Thread rolling machines			- Parts :
	8463.30	- Machines for working wire		8467.91	-- Of chain saws
	8463.90	- Other	84.68	8467.92	-- Of pneumatic tools
84.64		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.		8467.99	-- Other
	8464.10	- Sawing machines			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.
	8464.20	- Grinding or polishing machines		8468.10	- Hand-held blow pipes
	8464.90	- Other		8468.20	- Other gas-operated machinery and apparatus
84.65		Machine-tools (including machines for nailing, stapling, gluing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.		8468.80	- Other machinery and apparatus
	8465.10	- Machines which can carry out different types of machining operations without tool change between such operations		8468.90	- Parts
		- Other :	84.69		Typewriters and word-processing machines.
	8465.91	-- Sawing machines		8469.10	- Automatic typewriters and word-processing machines
	8465.92	-- Planing, milling or moulding (by cutting) machines			- Other typewriters, electric :
	8465.93	-- Grinding, sanding or polishing machines		8469.21	-- Weighing not more than 12 kg, excluding case
	8465.94	-- Bending or assembling machines		8469.29	-- Other
	8465.95	-- Drilling or morticing machines			- Other typewriters, non-electric :
	8465.96	-- Splitting, slicing or paring machines		8469.31	-- Weighing not more than 12kg, excluding case
	8465.99	-- Other	84.70	8469.39	-- Other
84.66		Parts and accessories suitable for use solely or principally with the machines of headings 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.			Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device.
	8466.10	- Tool holders and self-opening dieheads		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

Heading No.	H.S. Code		Heading No.	H.S. Code	
	8470.40	- Accounting machines	84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.
	8470.50	- Cash registers			
	8470.90	- Other			
84.71		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.	8474.10		
	8471.10	- Analogue or hybrid automatic data processing machines	8474.20		
	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	8474.31		
		- Other :	8474.32		
	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	8474.39		
	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	8474.80		
	8471.93	-- Storage units, whether or not presented with the rest of a system	8474.90		
	8471.99	-- Other	84.75		Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.
84.72		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).	8475.10		- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes
	8472.10	- Duplicating machines	8475.20		- Machines for manufacturing or hot working glass or glassware
	8472.20	- Addressing machines and address plate embossing machines	8475.90		- Parts
	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	84.76		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.
	8472.90	- Other			- Machines :
84.73		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.	8476.11		-- Incorporating heating or refrigerating devices
	8473.10	- Parts and accessories of the machines of heading No. 84.69	8476.19		-- Other
		- Parts and accessories of the machines of heading No. 84.70 :	8476.90		- Parts
	8473.21	-- Of the electronic calculating machines of subheading No. 8470.10, 8470.21 or 8470.29	84.77		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.
	8473.29	-- Other			- Injection-moulding machines
	8473.30	- Parts and accessories of the machines of heading No. 84.71	8477.10		- Extruders
	8473.40	- Parts and accessories of the machines of heading No. 84.72	8477.20		- Blow moulding machines
			8477.30		- Vacuum moulding machines and other thermoforming machines
			8477.40		- 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
			84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.
			8478.10		- Machinery
			8478.90		- Parts

Heading No.	H.S. Code		Heading No.	H.S. Code	
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.		8482.30	- Spherical roller bearings
	8479.10	- Machinery for public works, building or the like		8482.40	- Needle roller bearings
	8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils		8482.50	- Other cylindrical roller bearings
	8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork		8482.80	- Other, including combined ball/roller bearings
	8479.40	- Rope or cable-making machines			- Parts :
		- Other machines and mechanical appliances :	84.83	8482.91	-- Balls, needles and rollers
	8479.81	-- For treating metal, including electric wire coil-winders		8482.99	-- Other
	8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines			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).
	8479.89	-- Other		8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks
	8479.90	- Parts		8483.20	- Bearing housings, incorporating ball or roller bearings
84.80		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.		8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings
	8480.10	- Moulding boxes for metal foundry		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
	8480.20	- Mould bases		8483.50	- Flywheels and pulleys, including pulley blocks
	8480.30	- Moulding patterns		8483.60	- Clutches and shaft couplings (including universal joints)
		- Moulds for metal or metal carbides :		8483.90	- Parts
	8480.41	-- Injection or compression types			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.
	8480.49	-- Other		8484.10	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal
	8480.50	- Moulds for glass		8484.90	- Other
	8480.60	- Moulds for mineral materials	84.84		Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings.
		- Moulds for rubber or plastics :		8484.10	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal
	8480.71	-- Injection or compression types		8484.90	- Other
	8480.79	-- Other			Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.
84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.		84.85	
	8481.10	- Pressure-reducing valves		8485.10	- Ships' propellers and blades therefor
	8481.20	- Valves for oleohydraulic or pneumatic transmissions		8485.90	- Other
	8481.30	- Check valves			
	8481.40	- Safety or relief valves			
	8481.80	- Other appliances			
	8481.90	- Parts			
84.82		Ball or roller bearings.			
	8482.10	- Ball bearings			
	8482.20	- Tapered roller bearings, including cone and tapered roller assemblies			

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 in 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 in 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 in those headings, whether or not they are presented with the apparatus for which they are intended.

Heading No.	H.S. Code	
85.01		Electric motors and generators (excluding generating sets).
	8501.10	- Motors of an output not exceeding 37.5 W
	8501.20	- Universal AC/DC motors of an output exceeding 37.5 W
		- Other DC motors; DC generators :
	8501.31	-- Of an output not exceeding 750 W
	8501.32	-- Of an output exceeding 750 W but not exceeding 75 kW
	8501.33	-- Of an output exceeding 75 kW but not exceeding 375 kW
	8501.34	-- Of an output exceeding 375 kW
	8501.40	- Other AC motors, single-phase
		- Other AC motors, multi-phase :
	8501.51	-- Of an output not exceeding 750 W
	8501.52	-- Of an output exceeding 750 W but not exceeding 75 kW
	8501.53	-- Of an output exceeding 75 kW
		- AC generators (alternators) :
	8501.61	-- Of an output not exceeding 75 kVA
	8501.62	-- Of an output exceeding 75 kVA but not exceeding 375 kVA
	8501.63	-- Of an output exceeding 375 kVA but not exceeding 750 kVA
	8501.64	-- Of an output exceeding 750 kVA
85.02		Electric generating sets and rotary converters.
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :
	8502.11	-- Of an output not exceeding 75 kVA
	8502.12	-- Of an output exceeding 75 kVA but not exceeding 375 kVA
	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

Heading No.	H.S. Code		Heading No.	H.S. Code	
	8504.22	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	85.09		Electro-mechanical domestic appliances, with self-contained electric motor.
	8504.23	-- Having a power handling capacity exceeding 10,000 kVA - Other transformers :	8509.10		- Vacuum cleaners
	8504.31	-- Having a power handling capacity not exceeding 1 kVA	8509.20		- Floor polishers
	8504.32	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	8509.30		- Kitchen waste disposers
	8504.33	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	8509.40		- Food grinders and mixers; fruit or vegetable juice extractors
	8504.34	-- Having a power handling capacity exceeding 500 kVA	8509.80		- Other appliances
	8504.40	- Static converters	8509.90		- Parts
	8504.50	- Other inductors	85.10		Shavers and hair clippers, with self-contained electric motor.
	8504.90	- Parts	8510.10		- Shavers
			8510.20		- Hair clippers
			8510.90		- 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.	85.11		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.
		- Permanent magnets and articles intended to become permanent magnets after magnetisation :	8511.10		- Sparking plugs
	8505.11	-- Of metal	8511.20		- Ignition magnetos; magneto-dynamos; magnetic flywheels
	8505.19	-- Other	8511.30		- Distributors; ignition coils
	8505.20	- Electro-magnetic couplings, clutches and brakes	8511.40		- Starter motors and dual purpose starter-generators
	8505.30	- Electro-magnetic lifting heads	8511.50		- Other generators
	8505.90	- Other, including parts	8511.80		- Other equipment
			8511.90		- Parts
85.06		Primary cells and primary batteries.	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.
		- Of an external volume not exceeding 300 cm ³ :			
	8506.11	-- Manganese dioxide	8512.10		- Lighting or visual signalling equipment of a kind used on bicycles
	8506.12	-- Mercuric oxide	8512.20		- Other lighting or visual signalling equipment
	8506.13	-- Silver oxide	8512.30		- Sound signalling equipment
	8506.19	-- Other	8512.40		- Windscreen wipers, defrosters and demisters
	8506.20	- Of an external volume exceeding 300 cm ³	8512.90		- Parts
	8506.90	- 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.
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).			
	8507.10	- Lead-acid, of a kind used for starting piston engines	8513.10		- Lamps
	8507.20	- Other lead-acid accumulators	8513.90		- Parts
	8507.30	- Nickel-cadmium			
	8507.40	- Nickel-iron	85.14		Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment.
	8507.80	- Other accumulators	8514.10		- Resistance heated furnaces and ovens
	8507.90	- Parts	8514.20		- Induction or dielectric furnaces and ovens
85.08		Electro-mechanical tools for working in the hand, with self-contained electric motor.	8514.30		- Other furnaces and ovens
	8508.10	- Drills of all kinds	8514.40		- Other induction or dielectric heating equipment
	8508.20	- Saws	8514.90		- Parts
	8508.80	- Other tools			
	8508.90	- Parts			

Heading No.	H.S. Code		Heading No.	H.S. Code	
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.			- Other apparatus :
		- Brazing or soldering machines and apparatus :	8517.81		-- Telephonic
8515.11		-- Soldering irons and guns	8517.82		-- Telegraphic
8515.19		-- Other	8517.90		- Parts
		- Machines and apparatus for resistance welding of metal :	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.
8515.21		-- Fully or partly automatic		8518.10	- Microphones and stands therefor
8515.29		-- Other			- Loudspeakers, whether or not mounted in their enclosures :
		- Machines and apparatus for arc (including plasma arc) welding of metals :	8518.21		-- Single loudspeakers, mounted in their enclosures
8515.31		-- Fully or partly automatic	8518.22		-- Multiple loudspeakers, mounted in the same enclosure
8515.39		-- Other	8518.29		-- Other
8515.80		- Other machines and apparatus	8518.30		- Headphones, earphones and combined microphone/speaker sets
8515.90		- Parts	8518.40		- Audio-frequency electric amplifiers
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.		8518.50	- Electric sound amplifier sets
		- Electric instantaneous or storage water heaters and immersion heaters	8518.90		- Parts
		Electric space heating apparatus and electric soil heating apparatus :	85.19		Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.
8516.10		-- Storage heating radiators		8519.10	- Coin- or disc-operated record-players
8516.29		-- Other			- Other record-players :
		- Electro-thermic hair-dressing or hand-drying apparatus :	8519.21		-- Without loudspeaker
8516.31		-- Hair dryers	8519.29		-- Other
8516.32		-- Other hair-dressing apparatus			- Turntables (record-decks) :
8516.33		-- Hand-drying apparatus	8519.31		-- With automatic record changing mechanism
8516.40		- Electric smoothing irons	8519.39		-- Other
8516.50		- Microwave ovens	8519.40		- Transcribing machines
8516.60		- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters			- Other sound reproducing apparatus :
		- Other electro-thermic appliances :	8519.91		-- Cassette-type
8516.71		-- Coffee or tea makers	8519.99		-- Other
8516.72		-- Toasters	85.20		Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.
8516.79		-- Other		8520.10	- Dictating machines not capable of operating without an external source of power
8516.80		- Electric heating resistors		8520.20	- Telephone answering machines
8516.90		- Parts			- Other magnetic tape recorders incorporating sound reproducing apparatus :
85.17		Electrical apparatus for line telephony or line telegraphy, including such apparatus for carrier-current line systems.	85.21		-- Cassette-type
		- Telephone sets		8520.39	-- Other
8517.10		- Teleprinters		8520.90	- Other
8517.20		- Telephonic or telegraphic switching apparatus			Video recording or reproducing apparatus.
8517.40		- Other apparatus, for carrier-current line systems	85.22		- Magnetic tape-type
				8521.90	- Other
					Parts and accessories of apparatus of headings Nos. 85.19 to 85.21.
				8522.10	- Pick-up cartridges
				8522.90	- Other

Heading No.	H.S. Code		Heading No.	H.S. Code	
85.23		Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.		8527.31	-- Combined with sound recording or reproducing apparatus
		- Magnetic tapes :		8527.32	-- Not combined with sound recording or reproducing apparatus but combined with a clock
	8523.11	-- Of a width not exceeding 4 mm		8527.39	-- Other
	8523.12	-- Of a width exceeding 4 mm but not exceeding 6.5 mm		8527.90	- Other apparatus
	8523.13	-- Of a width exceeding 6.5 mm			
	8523.20	- Magnetic discs	85.28		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.
	8523.90	- Other		8528.10	- Colour
85.24		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.		8528.20	- Black and white or other monochrome
	8524.10	- Gramophone records			
		- Magnetic tapes :	85.29		Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28.
	8524.21	-- Of a width not exceeding 4 mm		8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith
	8524.22	-- Of a width exceeding 4 mm but not exceeding 6.5 mm		8529.90	- Other
	8524.23	-- Of a width exceeding 6.5 mm			
	8524.90	- Other	85.30		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 86.08).
85.25		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.		8530.10	- Equipment for railways or tramways
	8525.10	- Transmission apparatus		8530.80	- Other equipment
	8525.20	- Transmission apparatus incorporating reception apparatus		8530.90	- Parts
	8525.30	- Television cameras	85.31		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.
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.		8531.10	- Burglar or fire alarms and similar apparatus
	8526.10	- Radar apparatus		8531.20	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)
		- Other :		8531.80	- Other apparatus
	8526.91	-- Radio navigational aid apparatus		8531.90	- Parts
	8526.92	-- Radio remote control apparatus	85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).
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.		8532.10	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kVar (power capacitors)
		- Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy :			- Other fixed capacitors :
	8527.11	-- Combined with sound recording or reproducing apparatus		8532.21	-- Tantalum
	8527.19	-- Other		8532.22	-- Aluminium electrolytic
		- 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 :		8532.23	-- Ceramic dielectric, single layer
	8527.21	-- Combined with sound recording or reproducing apparatus		8532.24	-- Ceramic dielectric, multilayer
	8527.29	-- Other		8532.25	-- Dielectric of paper or plastics
		- Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy :		8532.29	-- Other
				8532.30	- Variable or adjustable (pre-set) capacitors
				8532.90	- Parts

Heading No.	H.S. Code		Heading No.	H.S. Code	
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.	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.
	8533.10	- Fixed carbon resistors, composition or film types		8537.10	- For a voltage not exceeding 1,000 V
		- Other fixed resistors :		8537.20	- For a voltage exceeding 1,000 V
	8533.21	-- For a power handling capacity not exceeding 20 W	85.38		Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 85.37.
	8533.29	-- Other		8538.10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 85.37, not equipped with their apparatus
		- Wirewound variable resistors, including rheostats and potentiometers :		8538.90	- Other
	8533.31	-- For a power handling capacity not exceeding 20 W	85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.
	8533.39	-- Other		8539.10	- Sealed beam lamp units
	8533.40	- Other variable resistors, including rheostats and potentiometers			- Other filament lamps, excluding ultra-violet or infra-red lamps :
	8533.90	- Parts		8539.21	-- Tungsten halogen
85.34	8534.00	Printed circuits.		8539.22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.		8539.29	-- Other
	8535.10	- Fuses			- Discharge lamps, other than ultra-violet lamps :
		- Automatic circuit breakers :		8539.31	-- Fluorescent, hot cathode
	8535.21	-- For a voltage of less than 72.5 kV		8539.39	-- Other
	8535.29	-- Other		8539.40	- Ultra-violet or infra-red lamps; arc lamps
	8535.30	- Isolating switches and make-and-break switches		8539.90	- Parts
	8535.40	- Lightning arresters, voltage limiters and surge suppressors	85.40		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).
	8535.90	- Other			- Cathode-ray television picture tubes, including video monitor cathode-ray tubes :
85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.		8540.11	-- Colour
	8536.10	- Fuses		8540.12	-- Black and white or other monochrome
	8536.20	- Automatic circuit breakers		8540.20	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes
	8536.30	- Other apparatus for protecting electrical circuits		8540.30	- Other cathode-ray tubes
		- Relays :			- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :
	8536.41	-- For a voltage not exceeding 60 V		8540.41	-- Magnetrons
	8536.49	-- Other		8540.42	-- Klystrons
	8536.50	- Other switches		8540.49	-- Other
		- Lamp-holders, plugs and sockets :			
	8536.61	-- Lamp-holders			
	8536.69	-- Other			
	8536.90	- Other apparatus			

Heading No.	H.S. Code		Heading No.	H.S. Code	
		- Other valves and tubes:			- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V :
	8540.81	-- Receiver or amplifier valves and tubes			
	8540.89	-- Other			
		- Parts :		8544.51	-- Fitted with connectors
	8540.91	-- Of cathode-ray tubes		8544.59	-- Other
	8540.99	-- Other		8544.60	- Other electric conductors, for a voltage exceeding 1,000 V
85.41		Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.		8544.70	- Optical fibre cables
	8541.10	- Diodes, other than photosensitive or light emitting diodes	85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.
		- Transistors, other than photosensitive transistors :			- Electrodes :
	8541.21	-- With a dissipation rate of less than 1 W		8545.11	-- Of a kind used for furnaces
	8541.29	-- Other		8545.19	-- Other
	8541.30	- Thyristors, diacs and triacs, other than photosensitive devices		8545.20	- Brushes
	8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes		8545.90	- Other
	8541.50	- Other semiconductor devices			
	8541.60	- Mounted piezo-electric crystals	85.46		Electrical insulators of any material.
	8541.90	- Parts		8546.10	- Of glass
85.42		Electronic integrated circuits and microassemblies.		8546.20	- Of ceramics
		- Monolithic integrated circuits :		8546.90	- Other
	8542.11	-- Digital			
	8542.19	-- Other	85.47		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.
	8542.20	- Hybrid integrated circuits		8547.10	- Insulating fittings of ceramics
	8542.80	- Other		8547.20	- Insulating fittings of plastics
	8542.90	- Parts		8547.90	- Other
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	85.48		Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.
	8543.10	- Particle accelerators		8548.00	
	8543.20	- Signal generators			
	8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis			
	8543.80	- Other machines and apparatus			
	8543.90	- Parts			
85.44		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.			
		- Winding wire :			
	8544.11	-- 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 V :			
	8544.41	-- Fitted with connectors			
	8544.49	-- Other			

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 or 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 headings 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;
 - (i) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading No. 94.05; or
 - (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 under 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.	H.S. Code	
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.
	8601.10	- Powered from an external source of electricity
	8601.20	- Powered by electric accumulators
86.02		Other rail locomotives; locomotive tenders.
	8602.10	- Diesel-electric locomotives
	8602.90	- Other
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).

Heading No.	H.S. Code		Heading No.	H.S. Code	
Chapter 87					
			Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof		
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).	Notes.		
86.06		Railway or tramway goods vans and wagons, not self-propelled.	1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.		
	8606.10	- Tank wagons and the like	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.		
	8606.20	- Insulated or refrigerated vans and wagons, other than those of subheading No. 8606.10	3.- For the purposes of heading No. 87.02, the expression "public-transport type passenger motor vehicles" means vehicles designed for the transport of ten persons or more (including the driver).		
	8606.30	- Self-discharging vans and wagons, other than those of subheading No. 8606.10 or 8606.20	4.- Motor chassis fitted with cabs fall in headings Nos. 87.02 to 87.04, and not in heading No. 87.06.		
		- Other :	5.- Heading No. 87.12 includes all children's bicycles. Other children's cycles fall in heading No. 95.01.		
	8606.91	-- Covered and closed			
	8606.92	-- Open, with non-removable sides of a height exceeding 80 cm			
	8606.99	-- Other			
86.07		Parts of railway or tramway locomotives or rolling-stock.			
		- Bogies, bissal-bogies, axles and wheels, and parts thereof :	87.01		Tractors (other than tractors of heading No. 87.09).
	8607.11	-- Driving bogies and bissal-bogies		8701.10	- Pedestrian controlled tractors
	8607.12	-- Other bogies and bissal-bogies		8701.20	- Road tractors for semi-trailers
	8607.19	-- Other, including parts		8701.30	- Track-laying tractors
		- Brakes and parts thereof :		8701.90	- Other
	8607.21	-- Air brakes and parts thereof	87.02		Public-transport type passenger motor vehicles.
	8607.29	-- Other		8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)
	8607.30	- Hooks and other coupling devices, buffers, and parts thereof		8702.90	- Other
		- Other :	87.03		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.
	8607.91	-- Of locomotives		8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles
	8607.99	-- Other			- Other vehicles, with spark-ignition internal combustion reciprocating piston engine :
86.08	8608.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.		8703.21	-- Of a cylinder capacity not exceeding 1,000 cc
86.09	8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.		8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc
				8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc
				8703.24	-- Of a cylinder capacity exceeding 3,000 cc
					- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :
				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

Heading No.	H.S. Code		Heading No.	H.S. Code	
87.04		Motor vehicles for the transport of goods.	87.09		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.
	8704.10	- Dumpers designed for off-highway use			- Vehicles :
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :		8709.11	-- Electrical
	8704.21	-- g.v.w. not exceeding 5 tonnes		8709.19	-- Other
	8704.22	- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes		8709.90	- Parts
	8704.23	-- g.v.w. exceeding 20 tonnes	87.10	8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.
		- Other, with spark-ignition internal combustion piston engine :			Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.
	8704.31	-- g.v.w. not exceeding 5 tonnes	87.11		- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc
	8704.32	-- g.v.w. exceeding 5 tonnes		8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc
	8704.90	- Other		8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc
87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile work-shops, mobile radiological units).		8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc
	8705.10	- Crane lorries		8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc
	8705.20	- Mobile drilling derricks		8711.90	- Other
	8705.30	- Fire fighting vehicles	87.12	8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.
	8705.40	- Concrete-mixer lorries			Invalid carriages, whether or not motorised or otherwise mechanically propelled.
	8705.90	- Other	87.13		- Not mechanically propelled
87.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05.		8713.10	- Other
87.07		Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05.		8713.90	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.
	8707.10	- For the vehicles of heading No. 87.03			- Of motorcycles (including mopeds) :
	8707.90	- Other		8714.11	-- Saddles
87.08		Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.		8714.19	-- Other
	8708.10	- Bumpers and parts thereof		8714.20	- Of invalid carriages
		- Other parts and accessories of bodies (including cabs) :	87.14		- Other :
	8708.21	-- Safety seat belts		8714.91	-- Frames and forks, and parts thereof
	8708.29	-- Other		8714.92	-- Wheel rims and spokes
		- Brakes and servo-brakes and parts thereof :		8714.93	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels
	8708.31	-- Mounted brake linings		8714.94	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof
	8708.39	-- Other		8714.95	-- Saddles
	8708.40	- Gear boxes		8714.96	-- Pedals and crank-gear, and parts thereof
	8708.50	- Drive-axles with differential, whether or not provided with other transmission components		8714.99	-- Other
	8708.60	- Non-driving axles and parts thereof	87.15	8715.00	Baby carriages 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			

Heading No.	H.S. Code		Heading No.	H.S. Code	
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	88.03		Parts of goods of heading No. 88.01 or 88.02.
	8716.10	- Trailers and semi-trailers of the caravan type, for housing or camping		8803.10	- Propellers and rotors and parts thereof
	8716.20	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes		8803.20	- Under-carriages and parts thereof
		- Other trailers and semi-trailers for the transport of goods :		8803.30	- Other parts of aeroplanes or helicopters
	8716.31	-- Tanker trailers and tanker semi-trailers		8803.90	- Other
	8716.39	-- Other	88.04	8804.00	Parachutes (including dirigible parachutes) and parachutes; parts thereof and accessories thereto.
	8716.40	- Other trailers and semi-trailers	88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.
	8716.80	- Other vehicles		8805.10	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof
	8716.90	- Parts		8805.20	- Ground flying trainers and parts thereof

Chapter 88**Aircraft, spacecraft, and parts thereof**

Heading No.	H.S. Code	
88.01		Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.
	8801.10	- Gliders and hang gliders
	8801.90	- Other
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and spacecraft launch vehicles.
		- Helicopters :
	8802.11	-- Of an unladen weight not exceeding 2,000 kg
	8802.12	-- Of an unladen weight exceeding 2,000 kg
	8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg
	8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg
	8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg
	8802.50	- Spacecraft (including satellites) and spacecraft launch vehicles

Chapter 89**Ships, boats and floating structures****Note.**

1.- A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading No. 89.06 if it does not have the essential character of a vessel of a particular kind.

Heading No.	H.S. Code	
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.
	8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds
	8901.20	- Tankers
	8901.30	- Refrigerated vessels, other than those of subheading No. 8901.20
	8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods
89.02	8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.
	8903.10	- Inflatable

Heading No.	H.S. Code	
		- Other :
	8903.91	-- Sailboats, with or without auxiliary motor
	8903.92	-- Motorboats, other than outboard motorboats
	8903.99	-- Other
89.04	8904.00	Tugs and pusher craft.
89.05		Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.
	8905.10	- Dredgers
	8905.20	- Floating or submersible drilling or production platforms
	8905.90	- Other
89.06	8906.00	Other vessels, including warships and lifeboats other than rowing boats.
89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons).
	8907.10	- Inflatable rafts
	8907.90	- Other
89.08	8908.00	Vessels and other floating structures for breaking up.

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 :

- 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);
- Refractory goods of heading No. 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading No. 69.09;
- 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);
- Goods of heading No. 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- Pumps incorporating measuring devices, of heading No. 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading No. 84.23); lifting or handling machinery (headings 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 or other appliances of heading No. 84.81;

- 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;
 - Searchlights or spotlights of heading No. 94.05;
 - Articles of Chapter 95;
 - Capacity measures, which are to be classified according to their constituent material; or
 - 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 :
- Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading No. 84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings;
 - 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;
 - All other parts and accessories are to be classified in 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 in heading No. 90.13.

5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.31 are to be classified in heading No. 90.31.

6.- Heading No. 90.32 applies only to :

- 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
- 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.	H.S. Code	
90.01		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.
	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

Heading No.	H.S. Code		Heading No.	H.S. Code	
90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.
		- Objective lenses :	9007.11		- Cameras :
	9002.11	-- For cameras, projectors or photographic enlargers or reducers	9007.19		-- For film of less than 16 mm width or for double-8 mm film
	9002.19	-- Other	9007.21		-- Other
	9002.20	- Filters	9007.29		- Projectors :
	9002.90	- Other	9007.91		-- For film of less than 16 mm width
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.	9007.92		-- Other
		- Frames and mountings :	9008.10		- Parts and accessories :
	9003.11	-- Of plastics	9008.20		-- For cameras
	9003.19	-- Of other materials	9008.30		-- For projectors
	9003.90	- Parts	9008.40		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.
90.04		Spectacles, goggles and the like, corrective, protective or other.	9008.60		- Slide projectors
		- Sunglasses	9008.80		- Microfilm, microfiche or other microform readers, whether or not capable of producing copies
	9004.10	- Other	9008.90		- Other image projectors
	9004.90		9009.00		- Photographic (other than cinematographic) enlargers and reducers
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.	90.09		- Parts and accessories
		- Binoculars	9009.11		Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.
	9005.80	- Other instruments	9009.12		- Electrostatic photo-copying apparatus :
	9005.90	- Parts and accessories (including mountings)	9009.21		-- Operating by reproducing the original image directly onto the copy (direct process)
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39.	9009.22		-- Operating by reproducing the original image via an intermediate onto the copy (indirect process)
		- Cameras of a kind used for preparing printing plates or cylinders	9009.30		- Other photo-copying apparatus :
	9006.10		9009.90		-- Incorporating an optical system
	9006.20	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	9010.10		-- Of the contact type
	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	9010.20		- Thermo-copying apparatus
	9006.40	- Instant print cameras	9010.30		- Parts and accessories
	9006.51	- Other cameras :	9010.90		Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.
	9006.52	-- With a through-the-lens viewfinder (single lens reflex (SLR)); for roll film of a width not exceeding 35 mm	9011.10		- 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
	9006.53	-- Other, for roll film of a width less than 35 mm	9011.20		- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes
	9006.54	-- Other, for roll film of a width of 35 mm	9011.80		- Projection screens
	9006.59	-- Other	9011.90		- Parts and accessories
	9006.61	- Photographic flashlight apparatus and flashbulbs :	9012.10		Compound optical microscopes, including those for microphotography, microcinematography or microprojection.
	9006.62	-- Discharge lamp ("electronic") flashlight apparatus	9012.20		- Stereoscopic microscopes
	9006.63	-- Flashbulbs, flashcubes and the like	9012.90		- Other microscopes, for microphotography, microcinematography or microprojection
	9006.64	-- Other			- Other microscopes
	9006.65	- Parts and accessories :			- Parts and accessories
	9006.91	-- For cameras			Microscopes other than optical microscopes; diffraction apparatus.
	9006.99	-- Other			- Microscopes other than optical microscopes and diffraction apparatus

Heading No	H.S. Code		Heading No.	H.S. Code	
90.13		Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.			- Syringes, needles, catheters, cannulae and the like :
	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.		9018.31	-- Syringes, with or without needles
	9013.20	- Lasers, other than laser diodes		9018.32	-- Tubular metal needles and needles for sutures
	9013.80	- Other devices, appliances and instruments		9018.39	-- Other
	9013.90	- Parts and accessories		9018.41	- Other instruments and appliances, used in dental sciences :
90.14		Direction finding compasses; other navigational instruments and appliances.		9018.49	-- Other
	9014.10	- Direction finding compasses		9018.50	- Other ophthalmic instruments and appliances
	9014.20	- Instruments and appliances for aeronautical or space navigation (other than compasses)		9018.90	- Other instruments and appliances
	9014.80	- Other instruments and appliances	90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.
	9014.90	- Parts and accessories		9019.10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.		9019.20	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
	9015.10	- Rangefinders		90.20	
	9015.20	- Theodolites and tachometers		9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.
	9015.30	- Levels			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.
	9015.40	- Photogrammetrical surveying instruments and appliances			- Artificial joints and other orthopaedic or fracture appliances :
	9015.80	- Other instruments and appliances		9021.11	-- Artificial joints
	9015.90	- Parts and accessories		9021.19	-- Other
90.16	9016.00	Balances of a sensitivity of 5 cg or better, with or without weights.	90.21		- Artificial teeth and dental fittings :
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.		9021.21	-- Artificial teeth
	9017.10	- Drafting tables and machines, whether or not automatic		9021.29	-- Other
	9017.20	- Other drawing, marking-out or mathematical calculating instruments		9021.30	- Other artificial parts of the body
	9017.30	- Micrometers, callipers and gauges		9021.40	- Hearing aids, excluding parts and accessories
	9017.80	- Other instruments		9021.50	- Pacemakers for stimulating heart muscles, excluding parts and accessories
	9017.90	- Parts and accessories		9021.90	- Other
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			

Heading No.	H.S. Code	Heading No.	H.S. Code
90.22		90.27	
	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.		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.
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :	9027.10	- Gas or smoke analysis apparatus
9022.11	-- For medical, surgical, dental or veterinary uses	9027.20	- Chromatographs and electrophoresis instruments
9022.19	-- For other uses	9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)
	- 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 :	9027.40	- Exposure meters
9022.21	-- For medical, surgical, dental or veterinary uses	9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR)
9022.29	-- For other uses	9027.80	- Other instruments and apparatus
9022.30	- X-ray tubes	9027.90	- Microtomes; parts and accessories
9022.90	- Other, including parts and accessories	90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.
90.23	9023.00 Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	9028.10	- Gas meters
90.24		9028.20	- Liquid meters
	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).	9028.30	- Electricity meters
9024.10	- Machines and appliances for testing metals	9028.90	- Parts and accessories
9024.80	- Other machines and appliances	90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.15; stroboscopes.
9024.90	- Parts and accessories	9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like
90.25		9029.20	- Speed indicators and tachometers; stroboscopes
	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.	9029.90	- Parts and accessories
	- Thermometers, not combined with other instruments :	90.30	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 ionising radiations.
9025.11	-- Liquid-filled, for direct reading	9030.10	- Instruments and apparatus for measuring or detecting ionising radiations
9025.19	-- Other	9030.20	- Cathode-ray oscilloscopes and cathode-ray oscillographs
9025.20	- Barometers, not combined with other instruments		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device :
9025.80	- Other instruments	9030.31	-- Multimeters
9025.90	- Parts and accessories	9030.39	-- Other
90.26		9030.40	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)
	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	- For measuring or checking the flow or level of liquids		
9026.20	- For measuring or checking pressure		
9026.80	- Other instruments or apparatus		
9026.90	- Parts and accessories		

Heading No.	H.S. Code	
		- Other instruments and apparatus :
	9030.81	-- With a recording device
	9030.89	-- Other
	9030.90	- Parts and accessories
90.31		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
	9031.90	- Parts and accessories
90.32		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
	9032.90	- Parts and accessories
90.33	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 in 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 in this Chapter

Heading No.	H.S. Code	
91.01		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.
		- Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility :
	9101.11	-- With mechanical display only
	9101.12	-- With opto-electronic display only
	9101.19	-- Other
		- 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
91.02		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
	9105.99	-- Other

Heading No.	H.S. Code	
91.06		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).
	9106.10	- Time-registers; time-recorders
	9106.20	- Parking meters
	9106.90	- Other
91.07	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
91.11		Watch cases and parts thereof.
	9111.10	- Cases of precious metal or of metal clad with precious metal
	9111.20	- Cases of base metal, whether or not gold- or silver-plated
	9111.80	- Other cases
	9111.90	- Parts
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.
	9112.10	- Cases of metal
	9112.80	- Other cases
	9112.90	- Parts
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.
	9113.10	- Of precious metal or of metal clad with precious metal
	9113.20	- Of base metal, whether or not gold- or silver-plated
	9113.90	- Other

Heading No.	H.S. Code	
91.14		Other clock or watch parts.
	9114.10	- Springs, including hair-springs
	9114.20	- Jewels
	9114.30	- Dials
	9114.40	- Plates and bridges
	9114.90	- 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, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
- (c) Toy instruments or apparatus (heading 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 No. 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading No. 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

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 :
- Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - Armoured fighting vehicles (heading No. 87.10);
 - 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);
 - Bows, arrows, fencing foils or toys (Chapter 95); or
 - 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.	H.S. Code	
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.
	9201.10	- Upright pianos
	9201.20	- Grand pianos
	9201.90	- Other
92.02		Other string musical instruments (for example, guitars, violins, harps).
	9202.10	- Played with a bow
	9202.90	- Other
92.03	9203.00	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.
92.04		Accordions and similar instruments; mouth organs.
	9204.10	- Accordions and similar instruments
	9204.20	- Mouth organs
92.05		Other wind musical instruments (for example, clarinets, trumpets, bagpipes).
	9205.10	- Brass-wind instruments
	9205.90	- Other
92.06	9206.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas).
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).
	9207.10	- Keyboard instruments, other than accordions
	9207.90	- Other
92.08		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.
	9208.10	- Musical boxes
	9208.90	- Other
92.09		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.
	9209.10	- Metronomes, tuning forks and pitch pipes
	9209.20	- Mechanisms for musical boxes
	9209.30	- Musical instrument strings
		- Other :
	9209.91	-- Parts and accessories for pianos
	9209.92	-- Parts and accessories for the musical instruments of heading No. 92.02
	9209.93	-- Parts and accessories for the musical instruments of heading No. 92.03
	9209.94	-- Parts and accessories for the musical instruments of heading No. 92.07
	9209.99	-- Other

Heading No.	H.S. Code	
93.01	9301.00	Military weapons, other than revolvers, pistols and arms of heading No. 93.07.
93.02	9302.00	Revolvers and pistols, other than those of heading No. 93.03 or 93.04.
93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).
	9303.10	- Muzzle-loading firearms
	9303.20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles
	9303.30	- Other sporting, hunting or target-shooting rifles
	9303.90	- Other
93.04	9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07.
93.05		Parts and accessories of articles of headings Nos. 93.01 to 93.04.
	9305.10	- Of revolvers or pistols
		- Of shotguns or rifles of heading No. 93.03 :
	9305.21	-- Shotgun barrels
	9305.29	-- Other
	9305.90	- Other

Heading No.	H.S. Code	
93.06		Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.
	9306.10	- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof
		- Shotgun cartridges and parts thereof; air gun pellets :
	9306.21	-- Cartridges
	9306.29	-- Other
	9306.30	- Other cartridges and parts thereof
	9306.90	- Other
93.07	9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.

(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 above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other :

(a) Cupboards, bookcases, other shelved furniture 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 in heading No. 94.04, presented separately, are not to be classified in 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.

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

Heading No.	H.S. Code	
94.01		Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof.
	9401.10	- Seats of a kind used for aircraft
	9401.20	- Seats of a kind used for motor vehicles
	9401.30	- Swivel seats with variable height adjustment
	9401.40	- Seats other than garden seats or camping equipment, convertible into beds
	9401.50	- Seats of cane, osier, bamboo or similar materials
		- Other seats, with wooden frames :
	9401.61	-- Upholstered
	9401.69	-- Other
		- Other seats, with metal frames :
	9401.71	-- Upholstered
	9401.79	-- Other
	9401.80	- Other seats
	9401.90	- Parts
94.02		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs; barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.
	9402.10	- Dentists', barbers' or similar chairs and parts thereof
	9402.90	- Other
94.03		Other furniture and parts thereof.
	9403.10	- Metal furniture of a kind used in offices
	9403.20	- Other metal furniture

Heading No.	H.S. Code		Heading No.	H.S. Code		
95.03		Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.		9506.40	- Articles and equipment for table-tennis	
	9503.10	- Electric trains, including tracks, signals and other accessories therefor		9506.51	- Tennis, badminton or similar rackets, whether or not strung :	
	9503.20	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No. 9503.10			-- Lawn-tennis rackets, whether or not strung	
	9503.30	- Other construction sets and constructional toys		9506.59	-- Other	
		- Toys representing animals or non-human creatures :			- Balls, other than golf balls and table-tennis balls :	
	9503.41	-- Stuffed		9506.61	-- Lawn-tennis balls	
	9503.49	-- Other		9506.62	-- Inflatable	
	9503.50	- Toy musical instruments and apparatus		9506.69	-- Other	
	9503.60	- Puzzles		9506.70	- Ice skates and roller skates, including skating boots with skates attached	
	9503.70	- Other toys, put up in sets or outfits			- Other :	
	9503.80	- Other toys and models, incorporating a motor	95.07		9506.91	-- Gymnasium or athletics articles and equipment
	9503.90	- Other		9506.99	-- Other	
95.04		Articles for funfair, table or parlour games, including pinball, billiards, special tables for casino games and automatic bowling alley equipment.			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.	
	9504.10	- Video games of a kind used with a television receiver		9507.10	- Fishing rods	
	9504.20	- Articles and accessories for billiards		9507.20	- Fish-hooks, whether or not snelled	
	9504.30	- Other games, coin- or disc-operated, other than bowling alley equipment		9507.30	- Fishing reels	
	9504.40	- Playing cards		9507.90	- Other	
	9504.90	- Other	95.08	9508.00	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.	
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.				
	9505.10	- Articles for Christmas festivities				
	9505.90	- Other				
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				

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. 90.16));
- (g) Articles of Chapter 91 (for example, clock or watch cases);
- (h) Musical instruments or parts or accessories thereof (Chapter 92);
- (i) Articles of Chapter 93 (arms and parts thereof);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (toys, games, sports requisites); 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, meerscham, agglomerated amber and agglomerated meerscham, 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 in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 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.	H.S. Code	
	96.04	Hand sieves and hand riddles.
	96.05	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
	96.07	Slide fasteners and parts thereof.
		- Slide fasteners :
	9607.11	-- Fitted with chain scoops of base metal
	9607.19	-- Other
	9607.20	- Parts
	96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.
	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
	96.09	Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.
	9609.10	- Pencils and crayons, with leads encased in a rigid sheath
	9609.20	- Pencil leads, black or coloured
	9609.90	- Other.
	96.10	Slates and boards, with writing or drawing surfaces, whether or not framed.
	96.11	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.
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 No. 9603.30); paint pads and rollers
	9603.50	- Other brushes constituting parts of machines, appliances or vehicles
	9603.90	- Other

Section XXI

Works of art, collectors' pieces and antiques

Chapter 97

Works of art, collectors' pieces and antiques

Heading No.	H.S. Code	
96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.
	9612.10	- Ribbons
	9612.20	- Ink-pads
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.
	9613.10	- Pocket lighters, gas fuelled, non-refillable
	9613.20	- Pocket lighters, gas fuelled, refillable
	9613.30	- Table lighters
	9613.80	- Other lighters
	9613.90	- Parts
96.14		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.
	9614.10	- Roughly shaped blocks of wood or root, for the manufacture of pipes
	9614.20	- Pipes and pipe bowls
	9614.90	- Other
96.15		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.
		- Combs, hair-slides and the like :
	9615.11	-- Of hard rubber or plastics
	9615.19	-- Other
	9615.90	- Other
96.16		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.
	9616.10	- Scent sprays and similar toilet sprays, and mounts and heads therefor
	9616.20	- Powder-puffs and pads for the application of cosmetics or toilet preparations
96.17	9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.
96.18	9618.00	Tailors' dummies and other toy figures; automata and other animated displays used for shop window dressing.

Notes.

- This Chapter does not cover :
 - Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of current or new issue in the country to which they are destined (Chapter 49);
 - Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.07) except if they may be classified in heading No. 97.06; or
 - Pearls, natural or cultured, or precious or semi-precious stones (headings Nos. 71.01 to 71.03).
- 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.
- Heading No. 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.
- (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.
- 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.	H.S. Code	
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 48.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.
	9701.10	- Paintings, drawings and pastels
	9701.90	- Other
97.02	9702.00	Original engravings, prints and lithographs.
97.03	9703.00	Original sculptures and statuary, in any material.
97.04	9704.00	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.
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 one hundred years.

PROTOCOL OF AMENDMENT TO THE INTERNATIONAL CONVENTION ON THE HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM¹ (DONE AT BRUSSELS ON 24 JUNE 1986)

The Contracting Parties to the Convention establishing a Customs Co-operation 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 text:

"1. This Convention shall enter into force on the earliest first of January which falls at least three months after a minimum of seventeen 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 or accession, but not before 1 January 1988."

Article 2. A. The present Protocol shall enter into force simultaneously with the Convention provided that a minimum of seventeen 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 Co-operation Council. However, no State or Customs or Economic Union may deposit its instrument of acceptance of the present 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.

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

¹ See p. 168 of this volume.

Pour le Royaume-Uni
de Grande-Bretagne
et d'Irlande du Nord :

For the United Kingdom
of Great Britain
and Northern Ireland:

[ANGUS MCKAY FRASER]
10.VI.85
Subject to ratification¹

Pour le Rwanda :

For Rwanda:

Pour le Sénégal :

For Senegal:

Pour la Sierra Leone :

For Sierra Leone:

Pour Singapour :

For Singapore:

Pour le Soudan :

For the Sudan:

Pour Sri Lanka :

For Sri Lanka:

Pour la Suède :

For Sweden:

[BJORN ERIKSSON]
June 10 1985
Subject to ratification¹

Pour la Suisse :

For Switzerland:

[RENÉ GIORGIS]
10 juin 1985
Sous réserve de ratification²

Pour le Swaziland :

For Swaziland:

[SIPHO P. NKAMBULE]
26th Nov. 1985

¹ Sous réserve de ratification.

² Subject to ratification.

Pour la Tchécoslovaquie :

For Czechoslovakia:

[JIRI BROZ]
9 décembre 1986
Voir en annexe la déclaration concer-
nant l'art. 14 de la Convention^{1, 2}.

Pour la Thaïlande :

For Thailand:

Pour la Trinité-et-Tobago :

For Trinidad and Tobago:

Pour la Tunisie :

For Tunisia:

[MOUHAMED MAKDICH]
24/1/86
Sous réserve de ratification³

Pour la Turquie :

For Turkey:

Pour l'Uruguay :

For Uruguay:

Pour la Yougoslavie :

For Yugoslavia:

[ZVONKO POSCIC]
10.XII.1985
Subject to ratification⁴

Pour le Zaïre :

For Zaire:

[EKILA LIONDA]
Sous réserve de ratification³
Ambassadeur
Le 8.10.85⁵

Pour la Zambie :

For Zambia:

[B. R. KUWANI]
22nd December 1986

¹ See annexed declaration concerning article 14 of the Convention.

² See p. 343 of this volume — Voir p. 343 du présent volume.

³ Subject to ratification.

⁴ Sous réserve de ratification.

⁵ Ambassador, 8 October 1985.

Pour Zimbabwe :

For Zimbabwe:

[SOLOMON JOHN MAHAKA]
5 Nov. 1986

Pour la Communauté
économique européenne :

On behalf of the European Economic
Community:¹

[FRIEDRICH KLEIN]
Subject to acceptance²
10/6/1985³

¹ Pour le Conseil des Communautés européennes.

² Sous réserve d'acceptation.

³ 10 June 1985 — 10 juin 1985.

DECLARATION MADE
UPON SIGNATURE

CZECHOSLOVAKIA

[TRANSLATION — TRADUCTION]

The provision of article 14 of the International Convention on the Harmonized Commodity Description and Coding System¹ is in contradiction with the Declaration on the Granting of Independence to Colonial Countries and Peoples adopted at the Fifteenth Session of the General Assembly of the United Nations in 1960² and for these reasons the Socialist Republic of Czechoslovakia deems it obsolete.

[Signed]

JIRI BROZ

Done at Brussels on 9 December 1986.

DÉCLARATION FAITE LORS
DE LA SIGNATURE

TCHÉCOSLOVAQUIE

« La disposition de l'article 14 de la Convention internationale sur le système harmonisé de désignation et de codification des marchandises¹ est en contradiction avec la Déclaration sur l'octroi de l'indépendance aux pays et peuples coloniaux adoptée à la quinzième session de l'Assemblée générale des Nations Unies en 1960² et pour ces raisons la République socialiste tchécoslovaque la considère comme dépassée. »

[Signé]

Dr. JIRI BROZ, CSc.

Fait à Bruxelles, le 9 décembre 1986.

¹ See p. 3 of this volume.

² United Nations, *Official Records of the General Assembly, Fifteenth Session, Supplement No. 16* (A/4684), p. 66.

¹ Voir p. 3 du présent volume.

² Nations Unies, *Documents officiels de l'Assemblée générale, quinzième session, Supplément n° 16* (A/4684), p. 70.